

MISSOURI PUBLIC SERVICE COMMISSION

WATER AND SEWER DEPARTMENT

**REPORT ON
CLASS COST OF SERVICE
AND
RATE DESIGN**



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MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2017-0285

*Jefferson City, Missouri
December 13, 2017*

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7 **I. EXECUTIVE SUMMARY**

8 **A. Staff's Class Cost of Service and Rate Design Objectives**

9 Staff's class cost of service and rate design objectives are:

- 10 1. *To design rates that give Missouri-American Water Company (MAWC) the ability*
11 *to collect the overall increase or decrease in revenues authorized by the Missouri*
12 *Public Service Commission (Commission);*
- 13 2. *To continue utilizing the existing rate districts for water and sewer districts.*
14 *The primary water system for each water district is: District 1 is St. Louis Metro,*
15 *District 2 is St. Joseph, and District 3 is Joplin;*
- 16 3. *To develop rates reflecting the Class Cost of Service (CCOS) study.* Generally,
17 customers pay the cost of service allocated to each customer classification, and
18 MAWC has an opportunity to recover its actual cost of providing service by
19 assigning the results of Staff's CCOS study to each customer classification within
20 each district; and
- 21 4. *To continue the existing rate structure for each customer classification currently*
22 *in effect in each of the water districts.* Continuing the use of the existing
23 rate structure for water customers allows familiarity of rate structure for
24 most customers.

25 **B. Staff's Plan to Accomplish These Objectives**

26 To accomplish these objectives, Staff recommends the following actions by the
27 Commission:

- 28 1. Adoption of Staff's proposed districts.
- 29 2. Adoption of Staff's proposed rates, which reflect the results of Staff's CCOS
30 study and which allocates costs to each customer classification in each district.
- 31 3. Adoption of the customer charge as recommended by Staff.
- 32 4. Order that an overall revenue increase/decrease be implemented according to each
33 rate component of each rate schedule as recommended by Staff.
- 34

1 **II. CLASS COST OF SERVICE: WATER OPERATIONS**

2 **A. Overview**

3 The purpose of Staff's CCOS study is to determine and provide the Commission with a
4 measure of the relative class cost responsibility for MAWC's overall revenue requirement on a
5 consolidated district basis. For purposes of Staff's CCOS study, Staff used residential,
6 commercial, industrial, sale for resale, and other public authorities. For individual costs, class
7 cost responsibility can be either assigned or allocated to customer classes using reasonable
8 methods for determining the class responsibility for that cost.

9 The CCOS study does not include any allowance for a true-up estimate as provided in
10 Staff's accounting work papers. At this time it is impossible to accurately allocate the true-up
11 estimate among the various cost allocation factors without knowing which specific accounts are
12 affected by the true-up.

13 **B. Base-Extra Capacity Method**

14 Staff allocated each district's cost of service using the "base-extra capacity" method as
15 outlined in the American Water Works Association manual of water supply practices, Principles
16 of Water Rates, Fees, and Charges, Seventh Edition (AWWA MI), which is the method
17 generally accepted by the industry and utilized in past MAWC rate cases by both Staff and
18 MAWC. This method involves allocating the various cost components based on data pertaining
19 to operating costs, operating revenues, system capacity, customer usage, and customer numbers.
20 The results of these allocations show the relative cost of service for each customer class and the
21 appropriate operating revenue levels that should be recovered from each customer class. Rates
22 are then designed to collect the appropriate revenues needed to recover the costs that are
23 allocated to each class.

24 In the base-extra capacity method, costs of service are generally classified to four primary
25 cost components: Base, Extra Capacity, Customer, and Fire Protection.

26 **Base costs** are the costs that vary with the amount of water used and operation under
27 average load conditions. Base costs are allocated to customer classifications according to the
28 amount of water consumed.

29 **Extra Capacity costs** are the costs associated with meeting the requirements that are in
30 excess of the average load conditions. The extra capacity costs include operation and

1 maintenance expenses and capital costs for system capacity above what is required for the
2 average rate of use.

3 **Customer costs** are those costs associated with serving customers, regardless of the
4 amount of water consumed. Those costs include customer accounting and collection expenses,
5 meter-reading, billing, and capital costs related to meters and services.

6 **Fire Protection costs** are those costs directly assigned to fire protection functions.

7 Allocation of each of these costs is accomplished by applying class allocation factors.
8 These class allocation factors are applied to the annualized and normalized expenses along
9 with the return on investment to determine the total costs to be recovered by each class in
10 each district.

11 The customer class allocation factors developed are based on Staff's district-specific cost
12 of service allocations as of Staff's direct filing and, as noted above, do not include the recovery
13 of any true-up allowance.

14 **C. Allocation Factors**

15 In Staff's CCOS study, Staff utilizes nineteen (19) factors to allocate the various costs to
16 the individual customer classes. A brief description of each factor, what it is used to allocate, and
17 how it is developed follows:

18 **Factor 1** is the allocation of costs that vary with the amount of water consumed.
19 This factor is used in the allocation of such costs as purchased water, purchased power, and
20 chemicals. The costs are allocated to the customer rate classifications in proportion to the
21 average daily consumption for each customer rate classification. These types of costs vary
22 with the amount of water consumed and are considered base costs. Factor 1 is calculated
23 by dividing the average daily consumption for each customer class by the average daily
24 consumption for the entire district.

25 **Factors 2 and 3** are the allocations of costs associated with facilities providing
26 base and maximum day extra capacity functions, and the allocation of costs associated with
27 facilities providing base, maximum day extra capacity, and fire protection functions.
28 These factors are calculated by the allocation of such costs as source of supply expenses
29 (excluding purchased water) and water treatment expenses (excluding chemicals). These
30 types of costs are associated with meeting usage requirements in excess of the average, and
31 generally, they are the costs associated with meeting maximum day requirements. Factor 2

1 is calculated by weighting the average daily consumption with maximum day extra
2 capacity demand for each customer classification. Factor 3 is calculated by the weighting
3 of average daily consumption, maximum day extra capacity demand and fire protection
4 demand for each customer classification.

5 **Factors 4 and 5** are the allocation of costs associated with facilities serving base
6 and maximum hour extra capacity functions and the allocation of costs associated with
7 storage facilities. These factors are calculated by the allocation of costs related to smaller
8 mains and storage facilities such as tanks and standpipes. These costs are allocated partly
9 on average consumption and maximum hour extra demand. These types of costs are related
10 to facilities that are designed to meet maximum hour and fire protection requirements.
11 Factor 4 is calculated by weighting the average daily consumption, maximum day extra
12 capacity demand and fire protection demand for each customer classification. Factor 5 is
13 calculated by weighting average hourly consumption, maximum hour extra capacity
14 demand and fire protection demand for each customer classification.

15 **Factor 6** is the allocation of costs associated with power and pumping facilities.
16 These costs are allocated on the combined bases of maximum day and maximum hour
17 extra capacity. This factor is calculated by the weighting of Factors 2, 3 and 4 for each
18 customer classification.

19 **Factor 7** is the allocation of costs associated with transmission and distribution
20 mains. This factor is calculated from the weighting of Factors 3 and 4.

21 **Factor 8** is the allocation of costs associated with fire hydrants. This factor is
22 determined by the allocation of costs directly associated with fire hydrants themselves and
23 the maintenance thereof.

24 **Factor 9** is the allocation of costs associated with meters. This factor is based on
25 the relative cost of meters by size and customer classification. This factor is calculated by
26 the weighting of the costs associated with the different meter sizes in each customer
27 classification excluding public fire.

28 **Factor 10** is the allocation of costs associated with services. This factor is
29 calculated similar to Factor 9.

1 **Factor 11** is the allocation of transmission and distribution operation supervision
2 and engineering and miscellaneous expenses. This factor is based on the allocation of
3 transmission and distribution operation costs for each customer classification.

4 **Factor 12** is the allocation of transmission and distribution maintenance
5 supervision and engineering, structures and improvements and other expenses. This factor
6 is based on the allocation of transmission and distribution maintenance costs for each
7 customer classification.

8 **Factor 13** is the allocation of billing and collection costs. This factor is based on
9 the total number of customers for each customer classification.

10 **Factor 14** is the allocation of meter reading costs. This factor is based on the
11 number of metered customers for each customer classification.

12 **Factor 15** is the allocation of direct labor expenses. This calculation includes all
13 other operation and maintenance expenses, excluding purchased water, power, chemicals,
14 and waste disposal for each customer classification.

15 **Factor 16** is the allocation of labor related taxes and benefits. The calculation
16 includes all direct labor expenses, except purchased water, power, chemicals and waste
17 disposal for each customer classification.

18 **Factor 17** is the allocation of organization, franchises and consents, miscellaneous
19 intangible plant and other rate base elements. This factor is calculated on original cost less
20 depreciation, excluding organization, franchises and other tangible equipment for each
21 customer classification.

22 **Factor 18** is the allocation of income taxes and income available for return for each
23 customer classification. This factor is calculated by adding net utility plant and netting
24 other rate base items for each customer classification.

25 **Factor 19** is the allocation of total cost of service less items that are re-allocated for
26 each customer classification. This factor is calculated by subtracting the cost of public fire
27 from the total cost of service for each customer classification.

28 **D. Transmission and Distribution Mains Adjustment**

29 Staff is proposing to continue a main adjustment for sale for resale and certain large
30 industrial customers in the Joplin, St. Joseph, and St. Louis Metro service territories approved by
31 the Commission in previous rate cases. Staff's continuing position is that it is appropriate to

1 make a main adjustment for certain large industrial customers and the sale for resale customer
2 class because they are connected directly to the transmission system and do not receive any
3 benefit from the smaller distribution mains. Staff has performed an adjustment similar to
4 MAWC's adjustment for the Joplin and St. Joseph Districts.

5 **E. Results of Water Class Cost of Service Study**

6 It is Staff's opinion that the CCOS study, with the above-mentioned adjustments,
7 correctly allocates the cost of providing service to each customer classification in each of
8 the districts. To develop rates, Staff used the results of the CCOS study and created Rates A, B,
9 and J. Rate A combines residential, commercial, and other public authorities; Rate B is sale for
10 resale; and Rate J is industrial. These rates are consistent with MAWC's currently
11 approved tariffs.

12 *Staff Expert/Witness: Matthew J. Barnes*

13 **III. RATE DESIGN: WATER OPERATIONS**

14 **A. Overview**

15 The purpose of rate design is two-fold. One purpose is to take the results from a CCOS
16 study and to design rates for each customer class in each service territory that will give the utility
17 an opportunity to collect its Commission approved revenue requirement. The other purpose is to
18 design rates that will be used to collect the appropriate levels of revenue from each service
19 territory and from each customer class. Staff's rate design for MAWC's water operations is
20 based on the actual revenue requirement for each district. The rate structure that is utilized
21 generally consists of a fixed monthly customer charge and a commodity (usage) charge.
22 The customer charge is developed by comparing certain costs that are generally considered fixed
23 and the number of customers in each class. Commodity charges are generally developed by
24 comparing the remaining costs and the usage characteristics of each class.

25 **B. Design of Rates**

26 Staff proposes to maintain the currently effective customer charges that were approved in
27 MAWC's previous rate case. In that proceeding, the Commission ordered that the customer
28 charge for every meter size would be the same for every customer in each district. Staff
29 proposes no changes.

1 Presently, a single-block rate structure is used for all MAWC customers. A single-block
2 rate structure is one in which the commodity rate is constant regardless of the volumes used.
3 Within each district, there are three customer classes, Rate A, Rate B, and Rate J. Each class has
4 its own specific commodity rate. Staff proposes to maintain single-block rates designed
5 specifically for each customer class within each district. Proposed rates are shown in
6 CCOS Schedule 2.

7 *Staff Expert/Witness: James A. Busch*

8 **Inclining Block Rates**

9 In the Report and Order in Case No. WR-2015-0301, the parties were asked to file
10 information on inclining block rates in MAWC's next rate case. Staff provides the following
11 information for Commission consideration.

12 An inclining block rate structure is a rate design in which the commodity rate increases as
13 consumption increases within a billing period. Typically this increase occurs in increments, or
14 blocks, that correspond to a given volumetric charge within a range of consumption. Practically,
15 most inclining structures include two or perhaps three blocks, but in theory, the rate could
16 increase with each unit consumed.

17 Inclining block rates for water are generally used in areas with water scarcity. They can
18 also be used in situations where existing infrastructure is nearing its water production capacity.
19 In either case, the goal is to send a price signal to consumers to conserve water. Because
20 customers pay more for the last drop of water they use than the first, the theory is that customers
21 will respond to an inclining block rate structure by trying to use less water. Many opportunities
22 for conservation of water or changing consumer behavior have already been realized without
23 inclining block rates. Customers can reduce or eliminate discretionary use by limiting lawn
24 watering, washing of cars, and filling personal swimming pools. While rate designs may cause
25 customers to change behaviors, inclining block rates may incent changes that can affect quality
26 of life.

27 Not all customers have an equal ability to conserve water, so an inclining block rate
28 design could potentially harm these customers. For instance, for the lowest income customers,
29 there may not be any potential to eliminate discretionary use. Certain customers may not be able
30 to upgrade appliances or repair leaks because of financial means or because they rent. Some
31 customers may wash dishes by hand or do laundry off site. Additionally, block rates cannot

1 distinguish between family sizes; a family of seven making the same conservation efforts as a
2 family of four may end up paying a great deal more in water bills if their usage crosses into a
3 higher rate block.

4 Attempts to reduce water use have been found to be more successful when customers are
5 conscious of the rate structure; therefore, a concern when seeking to influence customer behavior
6 through inclining block rates is education about the rate structure. Even with education efforts,
7 studies have shown a majority of customers can still remain unaware of the rate structure even
8 several years following implementation¹, although the specific reasons why the education efforts
9 were ineffective is unclear. Little change in usage due to the rate structure may occur when
10 customers are not aware of how they can impact their bills.

11 How the blocks are established is also critical to the success or failure of an inclining
12 block rate structure. Too much water conservation may affect the utility's opportunity to collect
13 its cost of service. Blocks must be set so that the price signal causes a change in those customers
14 with potential for discretionary use, without decreasing use such that it impacts the customers'
15 quality of life. It should also be noted that inclining block rates do not always drive water
16 conservation. Inclining block rates could result in increased revenue to the utility if customers
17 were not induced to conserve water.² The level of rates is often a greater driver of conservation
18 than rate structure.³ For this reason it is important to ensure a reasonable level of rates and not
19 place all stock in an inclining block rate structure.

20 An inclining block rate could have very different effects in St. Louis than it might have in
21 Joplin, Brunswick, Whitebranch, etc. Demand forecasts would have to be developed by the
22 company for each of the different communities and rate classes that would be impacted by
23 inclining block rates in order to understand their impacts. For those customers who are also
24 MAWC sewer customers the impact upon MAWC's revenue would be compounded by the
25 decrease in sewer revenue where the sewer rate is based on water usage. Therefore, if a water

¹ Donald E. Agthe, R. Bruce Billings and Judith M. Dworkin, "Effects of Rate Structure on Household Water Use", *Water Resources Research* 24 (June 1988): 627-630.

² Tatiana Borisova, Serhat Ascii, Burcin Unel, and Colin Rawls. 2014. *Conservation Pricing for Residential Water Supply*. University of Florida Institute of Food and Agricultural Sciences, Gainesville, FL.

³ Beecher J.A., P.C. Mann, Y. Hegazy, and J.D. Stanford. 1994. *Revenue Effects of Water Conservation and Conservation Pricing: Issues and Practices*. National Regulatory Research Institute Report 94-18. The Ohio State University, Columbus, OH.

1 conservation rate is implemented, there would likely have to be an increase in sewer rates for
2 some communities in order for MAWC to recover its cost of service.

3 Water scarcity is not an issue in MAWC's service territory. MAWC has the ability to
4 upgrade infrastructure to meet customer needs. Energy costs in Missouri are relatively low and
5 supply is not an issue. Costs associated with water treatment chemicals and pumping amounted
6 to less than 15% of the total cost of service for MAWC in its 2015 rate case, so water
7 conservation may not cause a significant reduction in MAWC's cost of service. Given the
8 uncertainties involved in implementing inclining block rates, Staff does not recommend inclining
9 block rates for MAWC.

10 *Staff Expert/Witness: Curt B. Gateley*

11 Low-Income Rate

12 As ordered in Case No. WR-2015-0301, MAWC created a pilot program that established
13 a low-income rate in its District 2, comprised of the St. Joseph, Platte County, and Brunswick
14 service areas. This low-income rate is composed of an 80% discount of the monthly customer
15 charge (a reduction from \$15.33 to \$3.07), and is available to customers who qualify for the Low
16 Income Home Energy Assistance Program (LIHEAP). The geographical limitation of the pilot
17 program, when considered with the number of customers expected to qualify for LIHEAP,
18 provided a number of customers MAWC felt was suitable to determine the efficacy of a pilot
19 program. Customer qualification is determined by the three local Community Action Agencies
20 in the respective counties where the service areas are located.

21 Because the low-income pilot was developed by a collaborative as ordered by the
22 Commission in Case No. WR-2015-0301, it did not become effective until November 17, 2016.
23 One of the purposes of the pilot was to study the impact of a low-income rate on bad debt
24 expenses experienced by MAWC. Since this pilot program has been in effect for such a short
25 period of time, Staff proposes that the low-income pilot be continued in its current form so that
26 appropriate data on its effectiveness can be gathered.

27 *Staff Expert/Witness: Curt B. Gateley*

28 **C. District Rate Design**

29 Staff's rate design proposal presents to the Commission a method to design rates for the
30 various customer classes receiving service in MAWC's various service territories. In this

1 proceeding, Staff is proposing to maintain the rate design that the Commission just approved in
2 MAWC's previous rate case, Case No. WR-2015-0301. In the case of MAWC, rate design is
3 multifaceted. As discussed above, the general purpose of rate design is to develop rates for each
4 customer class based upon an allocation of MAWC's cost of service. However, in MAWC's
5 case, rates must also be developed based upon the allocation of MAWC's cost of service to its
6 various service territories. This allocation is generally performed prior to the allocation of the
7 cost of service to the various classes.

8 As with the allocation of costs to the various customer classes, there are also costs that
9 can be directly assigned to a particular district. An example would be costs associated with a
10 treatment facility or the distribution system. However, there are certain corporate costs that must
11 be allocated to all of the districts. The Commission's Auditing Staff determined an appropriate
12 manner to allocate corporate costs to the various districts and between the water and sewer
13 systems as well.

14 The Commission in the last rate case moved away from a modified district-specific
15 pricing (DSP) structure to a more consolidated pricing structure. This was accomplished by
16 simplifying MAWC's rates from more than eight individual water rates assigned to individual
17 districts to three broader districts that captured all service territories based more or less on
18 geographical proximity.

19 *District-Specific Pricing vs. Single-Tariff Pricing*

20 DSP takes all of the assigned costs of providing service to each individual district and
21 develops rates based upon that district's cost of service. Thus, the rates ratepayers in any district
22 pay only cover costs associated with providing service to that district. As mentioned earlier,
23 certain costs can be assigned directly to each district. Additionally, certain corporate costs must
24 be allocated to each district based upon certain allocation factors. These factors can include
25 customer numbers, feet of main, etc., depending upon the cost. Under DSP, the direct costs and
26 allocated costs are put together to determine a district's specific cost of service.

27 A primary benefit of DSP is that the cost-causers pay for their own costs. This is
28 commonly referred to as cost causation. Cost causation means that those customers (generally
29 district-wide or based on customer class) who caused the cost to occur are the customers
30 responsible for paying those costs. A main detriment of DSP is that, for small service areas of

1 few customers, any large, necessary investment in rate base can create immediate and
2 long-lasting affordability concerns.

3 The opposite method of DSP is single-tariff pricing (STP), also known as
4 consolidated-tariff pricing. In STP, all costs from the utility are combined and rates are
5 developed on a system-wide basis. Combining all costs eliminates the need for district-specific
6 allocation of corporate costs, as there are no districts to allocate costs. Thus, residential
7 customers in all of the utility's service territories will pay the same customer charge and
8 commodity rate. For example, a MAWC residential customer in St. Joseph will be charged the
9 same rate as a residential customer in Mexico and as a residential customer in Joplin.

10 A primary benefit of STP is that it spreads out costs to a larger customer base. This helps
11 mitigate the impact of large capital expenditures that need to be made by MAWC in any
12 particular district. A main detriment of STP is that pooling all costs completely requires all
13 customers pay a portion of all costs, regardless of the cost causer and could lead to the utility
14 spending more money than necessary since the overall increase would be spread to all customers
15 and thus lower the impact.

16 DSP and STP are the two extremes on the rate design spectrum. An analyst can also use a
17 combination, or hybrid, of the two extremes to develop rates appropriate to collect the revenues
18 needed by MAWC to cover its cost of service. It is this hybrid of the two extremes that the
19 Commission approved in the prior rate case by consolidating the service areas into three distinct
20 districts for purposes of designing rates.

21 Staff's Recommendation

22 Staff recommends that the Commission maintain the current, three water district structure
23 that it approved in the previous rate case. Changing the district structure in this case is not in the
24 best interest of the ratepayers for the below reasons.

25 First, the current district structure has the benefits of both the DSP and STP approaches.
26 The districts are large enough to absorb large, necessary rate base investments without extreme
27 customer rate impact. The costs customers pay are more aligned with each district. The operating
28 characteristics of the individual systems in each district generally exhibit similar operating
29 characteristics determined by source of supply (surface water, alluvial wells, or deep wells), and
30 by geographic location.

1 Second, the current size of the districts is logistically more manageable, both from an
2 operations and regulatory perspective. This has allowed MAWC to continue to invest in smaller
3 systems without causing rates to increase to dramatically. However, by maintaining three
4 districts, there is still some restraint on the company from overspending on any given project
5 since the spread of the costs associated with any increases to a specific district are limited to the
6 customer base in that district.

7 Third, the difficulty in developing rates on a district-specific basis is the need to allocate
8 corporate costs to each separate service territory. Corporate costs are a substantial portion of the
9 cost of service for MAWC. Trying to determine the most equitable manner to allocate those
10 costs to each service territory (especially the very small service territories) is difficult when
11 attempting to determine the true cost of service to those service territories. Combining service
12 territories alleviates some of the need for precision. Corporate costs are allocated to a larger
13 grouping of service territories via the district in which they are assigned.

14 Fourth, MAWC continues to increase the number of service territories in which it
15 provides service by purchasing small water and sewer systems. In order to keep these small
16 systems in proper working order so that they can continue to provide safe, adequate, and reliable
17 service to their customers, investment is needed or will need to be made in the future. When
18 improvements need to be made, the higher cost of upgrades must be spread over the smaller
19 customer base, which may cause rates to increase dramatically. The dramatic increases may
20 result in rate shock to the consumers. Service territories added to MAWC's portfolio since the
21 last rate case include: Jaxon Estates (water and sewer), Benton County Sewer District (sewer),
22 Woodland Manor (water), and the Village of Wardsville (water and sewer). This list does not
23 include other properties that MAWC most recently has been granted approval to take over,
24 which will not be included in this rate case, i.e. Pevely Farms (water and sewer), Radcliffe
25 Estates (sewer), Homestead Estates (sewer), and Spokane Highlands (water).

26 In this case districts would be made up of the following service territories, which include
27 the additional service territories that were added by MAWC:

- 28 • Water District 1 – St. Louis Metro (St. Louis County, Warren County and St.
29 Charles), Mexico, Jefferson City, Anna Meadows, Redfield, Lake Carmel, Jaxon
30 Estates, and Wardsville.

- 1 • Water District 2 – St. Joseph, Platte County, and Brunswick.
- 2 • Water District 3 – Joplin, Stonebridge, Warrensburg, White Branch, Lake
- 3 Taneycomo, Lakewood Manor, Rankin Acres, Spring Valley, Tri-States, Emerald
- 4 Pointe, Maplewood, Riverside Estates, and Woodland Manor.

5 *Staff Expert/Witness: James A. Busch*

6 **IV. CLASS COST OF SERVICE: SEWER OPERATIONS**

7 **A. Overview**

8 Staff did not perform a CCOS study for MAWC's sewer operations, because its sewer
9 operations are relatively small and generally consist of residential customers. The rates for
10 MAWC's sewer operations were determined by the results of Staff's audit and the development
11 of cost of service (COS) for MAWC's sewer operations based on the Water & Sewer
12 Department's small company rate design method.

13 Unlike the water systems, Staff could not group these systems based on the type of plant
14 because there is no fundamental reason for one system having a lagoon versus a mechanical
15 treatment plant. Existing lagoons are in the process of being replaced, and older mechanical
16 treatment plants are replaced as they age. Sewage treatment systems have a 20-year design life,
17 and it is difficult to extend the life of these systems without extensive upgrades. Where possible
18 and prudent, some sewer treatment systems are eliminated through connection and consolidation
19 with another treatment plant. Costs for sewage treatment reside primarily with very high up-front
20 capital costs, compared to drinking water treatment systems which have higher variable costs.

21 The sewer systems have a small number of commercial customers. Many of these
22 commercial customers have usage characteristics that mirror the usage of a residential customer.
23 Other than the small number of commercial customers, none of these districts have the
24 complexities of allocating costs between varied customer classes.

25 **B. Results of Sewer Cost of Service**

26 The COS indicates that the Arnold system requires a 29.66% increase in rates,
27 which includes an allowance for a true-up estimate. However, MAWC agreed to temporarily
28 cap Arnold's sewer rates when it purchased the sewer system. As ordered in Case No.
29 WR-2015-0301, Arnold's rates will not increase beyond present rates until 2019, and

1 any revenue shortfall associated with the currently capped rates is the responsibility of the
2 MAWC shareholders.

3 For the remaining systems, Staff proposes to continue the existing rate service areas as
4 ordered in Case No. WR-2015-0301. In that proceeding, the Commission stated it intends to
5 move the consolidated sewer systems toward a single balance rate. However, there is a great
6 deal of variation in rates among these areas, as high as a nearly 200% difference in average bills
7 in the most extreme case. Staff proposes that for those areas with the highest rate, a flat
8 \$66.93 per month, the rate remain unchanged, and that no rate service area see a rate decrease.
9 Any additional revenues needed necessary to cover the cost of service would be spread amongst
10 the areas that presently have lower rates. This proposed revenue shift is shown in
11 CCOS Schedule 7.

12 *Staff Expert/Witness: Curt B. Gateley*

13 **V. RATE DESIGN: SEWER OPERATIONS**

14 Staff recommends that the existing rate designs remain the same, with the adjustments
15 mentioned above. Proposed rates are shown in CCOS Schedules 8-22.

16 *Staff Expert/Witness: Curt B. Gateley*

17 **VI. SPECIAL CONTRACTS**

18 Staff will review any special contracts, and will discuss any proposed changes in its
19 Rebuttal Testimony.

20 *Staff Expert/Witness: Matthew J. Barnes*

21 **VII. MISCELLANEOUS FEES**

22 MAWC filed proposed miscellaneous water fees, which includes consolidating all
23 customers to one fee for each service. For each type of fee MAWC proposes that the applicable
24 fee would be the highest charge that currently exists for the greatest number of customers across
25 the tariffed rates. Staff will have some recommended changes in rebuttal testimony based on a
26 study of actual costs to conduct the activities.

27 *Staff Expert/Witness: Curt B. Gateley*

1 **VIII. REVENUE STABILIZATION MECHANISM**

2 A Revenue Stabilization Mechanism (RSM) is a mechanism that provides a utility the
3 ability to achieve its Commission authorized revenues through various methods.

4 The role of the Missouri Commission is to set just and reasonable rates for public
5 utilities.⁴ Just and reasonable rates are those rates that are “fair to both the utility and its
6 customers.”⁵ Setting such rates is accomplished by balancing the interests of all stakeholders,
7 which include the utility, consumers, and any intervenors. The Commission must set rates that
8 allow a utility to cover its cost of service, including a reasonable opportunity to earn a profit
9 upon its investments.⁶ Whether or not the utility actually earns its authorized return is contingent
10 on several factors, including external effects on usage and company decisions.

11 Once the utility’s cost of service is determined, a class cost of service study is performed
12 to assign to each of the utility’s customer classifications their specific cost of service. Rates are
13 then designed for each class that the utility serves. In a perfect world, the revenues a utility
14 collects would cover its Commission-approved costs. However, in the real world, many factors
15 cause revenues and costs to either exceed or fall short of those which were used to determine the
16 utility’s revenue requirement during a rate case. One factor would be usage. In any given year,
17 usage, and therefore sales, will fluctuate from the projected level used in the rate case to
18 create rates. This potential for variance is the reason shareholders have an opportunity to earn a
19 return on their investment - to compensate them for the risk that costs and revenues will vary
20 after rates are established.

21 The RSM is different from a traditional rate-setting mechanism. The RSM is generally
22 designed to ensure the utility receives its Commission-approved revenue, typically from certain
23 classes such as the residential class, by periodically adjusting customers’ bills. Depending on the
24 design of the RSM, certain revenues are guaranteed, regardless of external factors such as
25 fluctuations in customer use, customer growth or decline, the health of the local and
26 national economy, weather, climate, accidents or unanticipated events, and utility management
27 and operations.

⁴ Missouri Revised Statutes, Title XXV, Section 393.130, (2016).

⁵ *State ex rel. Valley Sewage Co. v. Public Service Commission*, 515 S.W.2d 845, 850 (Mo. App. 1974).

⁶ *Bluefield Water Works & Improvement Co. v. Public Service Commission of West Virginia*, 262 U.S. 679,
43 S.Ct. 675, 67 L.Ed. 1176 (1923); *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 64 S.Ct.
281, 88 L.Ed. 333 (1943).

1 If the actual revenue collected for a given period is different than what was approved,
2 the RSM will take the form of a surcharge (or credit) to be added to consumer bills. Typically,
3 the only class an RSM affects is the residential class, because that group is more likely to have
4 variable loads compared to larger industrial customers who maintain a more consistent
5 load factor. However, other small users such as commercial or small industrial customers may
6 be affected.

7 The main driver for the use of a RSM is to eliminate the “throughput disincentive” that
8 utilities associate with promoting conservation or efficiency standards. As with all businesses,
9 utilities have an incentive to sell more of their product, be it water, electricity, or natural gas, and
10 thus not promote conservation or efficiency. Because there is no inherent financial incentive for
11 a utility to encourage customer conservation, the RSM is proposed as a replacement to traditional
12 rate-making regulation. The RSM creates a financial incentive to the utility by guaranteeing that
13 conservation does not hinder the utility’s ability to achieve its Commission-approved revenue.
14 In this manner the decrease in sales does not lead to reduced revenue.

15 There are pros and cons to establishing a RSM. Some of the pros include the elimination
16 of the “throughput disincentive,” the stabilization of the utility revenue stream, and
17 potentially lower debt costs. Some of the cons may include shifting the risk from the utility
18 to the consumer, increasing rates on those consumers who have already undertaken
19 conservation measures on their own, and increasing rates on those consumers who cannot lower
20 their consumption.

21 There are also pros and cons to the traditional ratemaking model the Commission has
22 employed for over 100 years. The utility and the consumer, as well as all stakeholders,
23 ultimately have benefitted from the process that has been established, refined, and modernized
24 over the years. A main benefit is the stability of rates that are established by the Commission
25 after a thorough review and audit of all of the utilities books and records. Any RSM-type
26 mechanism removes stability by allowing for rates to be modified based on one single item, or at
27 most, a handful of items, that may or may not reflect overall business conditions in the market.
28 In this case, MAWC is proposing a specific mechanism to accomplish its proposed goal. Staff
29 will address the specifics of MAWC’s proposal, Staff’s thoughts on MAWC’s proposal, and any
30 alternatives to MAWC’s proposal in Staff’s rebuttal testimony.

1 **IX. SCHEDULES INCLUDED IN STAFF'S CCOS REPORT**

2 **Schedule 1** includes Staff's CCOS study for each water district, which summarizes the revenues
3 at present rates, revenues at proposed rates, and the amount of increase/decrease for
4 each rate class within each district.

5 **Schedule 2** shows Staff's commodity and customer charge by rate class for each district.

6 **Schedule 3** shows the allocation of Staff's Auditing Unit's cost of service by customer class for
7 each district.

8 **Schedule 4 - 5** shows the development of the allocation factors, including public and private fire,
9 used in the allocation among customer classifications shown in Schedule 3.

10 **Schedule 6** includes the number of meters and services for each district with an appropriate
11 weighting factor for each customer class.

12 **Schedule 7** contains Staff's proposed sewer revenue shift.

13 **Schedules 8 - 22** contain Staff's rate design worksheets for; Anna Meadows; Benton County;
14 Cedar Hill; Emerald Point; Hickory Hills and Temple Terrace; Jaxson Estates;
15 Jefferson City and Cole County; Maplewood; Meramec (Fenton); Ozark Meadows
16 (Morgan County); Parkville; Saddlebrooke; Stonebridge; Wardsville; and
17 Incline Village (Warren County).

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's Request for Authority to) Case No. WR-2017-0285
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

AFFIDAVIT OF MATTHEW J. BARNES

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW MATTHEW J. BARNES and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Class Cost of Service Report; and that the same is true and correct according to his best knowledge and belief.

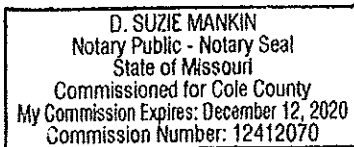
Further the Affiant sayeth not.

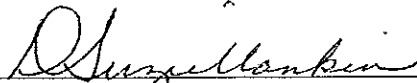


MATTHEW J. BARNES

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 12th day of December, 2017.





Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)
Company's Request for Authority to) Case No. WR-2017-0285
Implement General Rate Increase for Water)
and Sewer Service Provided in Missouri)
Service Areas)

AFFIDAVIT OF CURT B. GATELEY

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

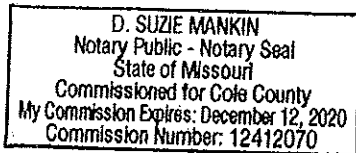
COMES NOW CURT B. GATELEY and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Class Cost of Service Report; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.


CURT B. GATELEY

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 12th day of December, 2017.




Notary Public

Missouri American Water Company
Water District 1
PSC Staff Study

Comparison of Cost of Service with Revenues under Present and Proposed Rates
For Test Year Ending December 31, 2016

| Customer Classification | Revenues Present Rates | | Revenues Proposed Rates | | Proposed Change | |
|-------------------------|------------------------|---------|-------------------------|---------|-----------------|---------|
| | Amount | Percent | Amount | Percent | Amount | Percent |
| Rate A | \$ 206,755,450 | 92.84% | \$ 212,686,250 | 93.15% | \$ 5,930,800 | 2.87% |
| Rate B | \$ 5,609,079 | 2.52% | \$ 7,807,498 | 3.42% | \$ 2,198,419 | 39.19% |
| Rate J | \$ 7,317,428 | 3.29% | \$ 7,489,876 | 3.28% | \$ 172,448 | 2.36% |
| Public and Private Fire | \$ 3,021,069 | 1.36% | \$ 348,909 | 0.15% | \$ (2,672,160) | -88.45% |
| Total | \$ 222,703,026 | 100% | \$ 228,332,533 | 100% | | |
| Other Revenues | \$ 2,895,609 | | \$ 2,895,609 | | | |
| Total | \$ 225,598,635 | | \$ 231,228,142 | | \$ 5,629,507 | 2.50% |

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.
Rate B includes Sale For Resale customers.
Rate J includes Industrial customers.

Missouri American Water Company
Water District 2
PSC Staff Study

Comparison of Cost of Service with Revenues under Present and Proposed Rates
For Test Year Ending December 31, 2016

| Customer Classification | Revenues Present Rates | | Revenues Proposed Rates | | Proposed Change | |
|-------------------------|------------------------|---------|-------------------------|---------|-----------------|---------|
| | Amount | Percent | Amount | Percent | Amount | Percent |
| Rate A | \$ 25,491,104 | 74.18% | \$ 21,610,271 | 70.17% | \$ (3,880,833) | -15.22% |
| Rate B | \$ 2,624,706 | 7.64% | \$ 2,147,087 | 6.97% | \$ (477,619) | -18.20% |
| Rate J | \$ 5,356,398 | 15.59% | \$ 5,459,573 | 17.73% | \$ 103,175 | 1.93% |
| Public and Private Fire | \$ 891,583 | 2.59% | \$ 1,580,169 | 5.13% | \$ 688,586 | 77.23% |
| Total | \$ 34,363,791 | 100% | \$ 30,797,100 | 100% | | |
| Other Revenues | \$ 448,871 | | \$ 448,871 | | | |
| Total | \$ 34,812,662 | | \$ 31,245,971 | | \$ (3,566,691) | -10.25% |

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.
Rate B includes Sale For Resale customers.
Rate J includes Industrial customers.

Missouri American Water Company
Water District 3
PSC Staff Study

Comparison of Cost of Service with Revenues under Present and Proposed Rates
For Test Year Ending December 31, 2016

| Customer Classification | Revenues Present Rates | | Revenues Proposed Rates | | Proposed Change | |
|-------------------------|------------------------|---------|-------------------------|---------|-----------------|---------|
| | Amount | Percent | Amount | Percent | Amount | Percent |
| Rate A | \$ 19,915,691 | 78.11% | \$ 19,055,333 | 73.90% | \$ (860,358) | -4.32% |
| Rate B | \$ 1,099,418 | 4.31% | \$ 981,254 | 3.81% | \$ (118,164) | -10.75% |
| Rate J | \$ 3,484,013 | 13.66% | \$ 3,750,760 | 14.55% | \$ 266,747 | 7.66% |
| Public and Private Fire | \$ 997,128 | 3.91% | \$ 1,997,618 | 7.75% | \$ 1,000,490 | 100.34% |
| Total | \$ 25,496,250 | 100% | \$ 25,784,965 | 100% | | |
| Other Revenues | \$ 351,215 | | \$ 351,215 | | | |
| Total | \$ 25,847,465 | | \$ 26,136,180 | | \$ 288,715 | 1.12% |

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.
Rate B includes Sale For Resale customers.
Rate J includes Industrial customers.

Missouri-American Water Company
Case No. WR-2017-0285

| District 1 | | | | | | | | | | | | |
|------------------------------|-------------|-------------|------------|------------|-------------------|-----------|--------------|-------------|--------|-----------|----|-----------|
| | Residential | | Commercial | | Other Public Auth | | Total Rate A | | Rate B | Rate J | | |
| Revenue Requirement | \$ | 173,378,412 | \$ | 36,517,154 | \$ | 2,788,910 | \$ | 212,684,476 | \$ | 7,807,498 | \$ | 7,489,858 |
| Less Cost of Charge Recovery | \$ | 38,165,716 | \$ | 5,960,292 | \$ | 663,454 | \$ | 44,789,462 | \$ | 105,091 | \$ | 535,954 |
| Sales | | 29,473,057 | | 9,016,183 | | 667,973 | | 39,157,213 | | 4,063,272 | | 3,879,675 |
| | Rate A | | Rate B | | Rate J | | | | | | | |
| \$ | | 4.2877 | \$ | | 1.8956 | \$ | | | | | | 1.7924 |

| District 2 | | | | | | | | | | | | |
|------------------------------|-------------|------------|------------|-----------|-------------------|---------|--------------|------------|--------|-----------|----|-----------|
| | Residential | | Commercial | | Other Public Auth | | Total Rate A | | Rate B | Rate J | | |
| Revenue Requirement | \$ | 16,883,337 | \$ | 4,017,034 | \$ | 709,915 | \$ | 21,610,286 | \$ | 2,147,087 | \$ | 5,459,573 |
| Less Cost of Charge Recovery | \$ | 6,583,133 | \$ | 1,092,205 | \$ | 162,603 | \$ | 7,837,941 | \$ | 38,941 | \$ | 162,744 |
| Sales | | 2,566,591 | | 1,002,305 | | 194,855 | | 3,763,751 | | 873,996 | | 2,072,126 |
| | Rate A | | Rate B | | Rate J | | | | | | | |
| \$ | | 3.6592 | \$ | | 2.4121 | \$ | | | | | | 2.5562 |

| District 3 | | | | | | | | | | | | |
|------------------------------|-------------|------------|------------|-----------|-------------------|-----------|--------------|------------|--------|---------|----|-----------|
| | Residential | | Commercial | | Other Public Auth | | Total Rate A | | Rate B | Rate J | | |
| Revenue Requirement | \$ | 13,331,475 | \$ | 4,700,516 | \$ | 1,023,084 | \$ | 19,055,075 | \$ | 981,254 | \$ | 3,750,732 |
| Less Cost of Charge Recovery | \$ | 6,583,103 | \$ | 1,370,029 | \$ | 212,392 | \$ | 8,165,524 | \$ | 26,781 | \$ | 109,203 |
| Sales | | 1,792,742 | | 1,136,985 | | 268,665 | | 3,198,392 | | 372,702 | | 1,360,371 |
| | Rate A | | Rate B | | Rate J | | | | | | | |
| \$ | | 3.4047 | \$ | | 2.5610 | \$ | | | | | | 2.6769 |

| Company Wide Customer Charge | | |
|------------------------------|----|--------|
| Meter Size | | Rate |
| 5/8" - 12/yr | \$ | 15.33 |
| 3/4" - 12/yr | \$ | 18.78 |
| 1" - 12/yr | \$ | 25.41 |
| 1-1/2" - 12/yr | \$ | 42.03 |
| 2" - 12/yr | \$ | 61.98 |
| 3" - 12/yr | \$ | 109.00 |
| 4" - 12/yr | \$ | 174.93 |
| 6" - 12/yr | \$ | 341.05 |
| 8" - 12/yr | \$ | 581.84 |
| 10" - 12/yr | \$ | 977.61 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|--|--------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 302.000 | Franchisee and Consents | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 303.000 | Miscellaneous Intangible Plant | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 311.000 | Structures and Improvements - SSP | \$193,312 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$126,291 | \$34,603 | \$13,165 | \$2,571 | \$16,683 | \$0 | \$0 | \$193,313 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$253,819 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$165,820 | \$45,434 | \$17,285 | \$3,376 | \$21,905 | \$0 | \$0 | \$253,820 |
| 314.000 | Wells and Springs | \$39,107 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$25,549 | \$7,000 | \$2,663 | \$520 | \$3,375 | \$0 | \$0 | \$39,107 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$115,592 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$75,516 | \$20,691 | \$7,872 | \$1,537 | \$9,976 | \$0 | \$0 | \$115,592 |
| 317.000 | Other Water Source Plant | \$86 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$56 | \$15 | \$6 | \$1 | \$7 | \$0 | \$0 | \$85 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$601,916 | | \$393,232 | \$107,743 | \$40,991 | \$8,005 | \$51,946 | \$0 | \$0 | \$601,917 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 321.000 | Structures and Improvements - PP | \$517,675 | 6-Assoc. w/power and pumping facilities | \$334,283 | \$91,525 | \$34,684 | \$6,833 | \$43,899 | \$259 | \$6,212 | \$517,675 |
| 322.000 | Boiler Plant Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$64,870 | 6-Assoc. w/power and pumping facilities | \$41,887 | \$11,469 | \$4,346 | \$856 | \$5,501 | \$32 | \$778 | \$64,869 |
| 324.000 | Steam Pumping Equipment | \$278 | 6-Assoc. w/power and pumping facilities | \$180 | \$49 | \$19 | \$4 | \$24 | \$0 | \$3 | \$279 |
| 325.000 | Electric Pumping Equipment | \$1,090,096 | 6-Assoc. w/power and pumping facilities | \$703,875 | \$192,729 | \$73,036 | \$14,389 | \$92,440 | \$545 | \$13,081 | \$1,090,095 |
| 326.000 | Diesel Pumping Equipment | \$36,808 | 6-Assoc. w/power and pumping facilities | \$25,058 | \$6,861 | \$2,600 | \$512 | \$3,291 | \$19 | \$466 | \$36,807 |
| 327.000 | Hydraulic Pumping Equipment | \$6,844 | 6-Assoc. w/power and pumping facilities | \$4,419 | \$1,210 | \$459 | \$90 | \$580 | \$3 | \$82 | \$6,843 |
| 328.000 | Other Pumping Equipment | \$23,101 | 6-Assoc. w/power and pumping facilities | \$14,916 | \$4,084 | \$1,548 | \$305 | \$1,959 | \$12 | \$277 | \$23,101 |
| | TOTAL PUMPING PLANT | \$1,741,672 | | \$1,124,598 | \$307,927 | \$116,692 | \$22,989 | \$147,694 | \$870 | \$20,899 | \$1,741,669 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 331.000 | Structures and Improvements - WTP | \$1,893,474 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,237,007 | \$338,932 | \$128,946 | \$25,183 | \$163,407 | \$0 | \$0 | \$1,893,475 |
| 332.000 | Water Treatment Equipment | \$1,949,288 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,273,470 | \$348,923 | \$132,747 | \$25,926 | \$168,224 | \$0 | \$0 | \$1,949,290 |
| 333.000 | Water Treatment - Other | \$795 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$519 | \$142 | \$54 | \$11 | \$69 | \$0 | \$0 | \$785 |
| | TOTAL WATER TREATMENT PLANT | \$3,843,557 | | \$2,510,996 | \$687,997 | \$261,747 | \$51,120 | \$331,700 | \$0 | \$0 | \$3,843,560 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$0 | 7-Assoc. with trans. and distrib. mains | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 341.000 | Structures and Improvements - TDP | \$117,205 | 7-Assoc. with trans. and distrib. mains | \$84,388 | \$21,027 | \$2,414 | \$1,559 | \$1,910 | \$223 | \$5,684 | \$117,205 |
| 342.000 | Distribution Reservoirs and Standpipes | \$344,442 | 5-Associated with storage facilities. | \$213,554 | \$51,976 | \$14,880 | \$3,858 | \$27,624 | \$1,274 | \$31,275 | \$344,441 |
| 343.000 | Transmission and Distribution Mains | \$16,068,619 | 7-Assoc. with trans. and distrib. mains | \$11,569,406 | \$2,882,710 | \$331,014 | \$213,713 | \$261,818 | \$30,530 | \$779,328 | \$16,068,619 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|---|---------------------|--------------------|------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| 344.000 | Fire Mains | \$5,848 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,848 | \$5,848 |
| 345.000 | Services | \$455,276 | 10-Factors for allocating COS to customer class. | \$418,717 | \$29,502 | \$774 | \$2,504 | \$137 | \$3,642 | \$0 | \$455,276 |
| 346.000 | Meters | \$2,439,091 | 9-Associated with meters | \$1,935,907 | \$416,597 | \$35,367 | \$43,660 | \$7,561 | \$0 | \$0 | \$2,439,092 |
| 347.000 | Motor Installations | \$431,454 | 9-Associated with meters | \$342,445 | \$73,692 | \$6,256 | \$7,723 | \$1,338 | \$0 | \$0 | \$431,454 |
| 348.000 | Hydrants | \$1,382,040 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,382,040 | \$1,382,040 |
| 349.000 | Other Transmission & Distribution Plant | \$283 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$210 | \$51 | \$3 | \$4 | \$0 | \$1 | \$14 | \$283 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$21,244,258 | | \$14,564,627 | \$3,475,555 | \$390,708 | \$273,021 | \$300,488 | \$35,670 | \$2,204,189 | \$21,244,258 |
| INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | | | | | |
| 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL INCENTIVE COMPENSATION CAPITALIZATION | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.000 | Structures and Improvements - GP | \$216,850 | 15-A&G Basis | \$160,664 | \$30,034 | \$7,178 | \$2,277 | \$8,349 | \$282 | \$8,067 | \$216,851 |
| 390.100 | Office Structures | \$87,087 | 15-A&G Basis | \$64,523 | \$12,062 | \$2,883 | \$914 | \$3,353 | \$113 | \$3,240 | \$87,088 |
| 390.200 | General Structures - HVAC | \$4,316 | 15-A&G Basis | \$3,198 | \$598 | \$143 | \$45 | \$166 | \$6 | \$161 | \$4,317 |
| 390.300 | Miscellaneous Structures | \$54,191 | 15-A&G Basis | \$40,150 | \$7,505 | \$1,794 | \$569 | \$2,086 | \$70 | \$2,016 | \$54,190 |
| 390.900 | Structures & Improvements - Leasehold | \$1,249 | 15-A&G Basis | \$925 | \$173 | \$41 | \$13 | \$48 | \$2 | \$46 | \$1,248 |
| 391.000 | Office Furniture and Equipment | \$32,603 | 15-A&G Basis | \$24,156 | \$4,516 | \$1,079 | \$342 | \$1,255 | \$42 | \$1,213 | \$32,603 |
| 391.100 | Computers & Peripheral Equipment | \$1,148,845 | 15-A&G Basis | \$851,179 | \$159,115 | \$38,027 | \$12,063 | \$44,231 | \$1,493 | \$42,737 | \$1,148,845 |
| 391.200 | Computer Hardware & Software | \$71,416 | 15-A&G Basis | \$52,912 | \$9,891 | \$2,364 | \$750 | \$2,750 | \$93 | \$2,657 | \$71,417 |
| 391.250 | Computer Software | \$595,383 | 15-A&G Basis | \$441,119 | \$82,461 | \$19,707 | \$6,252 | \$22,922 | \$774 | \$22,148 | \$595,383 |
| 391.260 | Personal Computer Software | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.300 | Other Office Equipment | \$4,733 | 15-A&G Basis | \$3,507 | \$656 | \$157 | \$50 | \$182 | \$6 | \$176 | \$4,734 |
| 391.400 | BTS Initial Investment | \$1,816,952 | 15-A&G Basis | \$1,346,187 | \$251,649 | \$60,141 | \$19,078 | \$69,953 | \$2,362 | \$67,591 | \$1,816,951 |
| 392.000 | Transportation Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.100 | Transportation Equipment - Light Trucks | \$157,181 | 15-A&G Basis | \$116,455 | \$21,770 | \$5,203 | \$1,650 | \$6,051 | \$204 | \$5,847 | \$157,180 |
| 392.200 | Transportation Equipment - Heavy Trucks | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.300 | Transportation Equipment - Cars | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.400 | Transportation Equipment - Other | \$179,342 | 15-A&G Basis | \$132,874 | \$24,839 | \$5,936 | \$1,883 | \$6,905 | \$233 | \$6,672 | \$179,342 |
| 393.000 | Stores Equipment | \$22,270 | 15-A&G Basis | \$16,500 | \$3,084 | \$737 | \$234 | \$857 | \$29 | \$828 | \$22,269 |
| 394.000 | Tools, Shop and Garage Equipment | \$204,820 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$133,809 | \$36,663 | \$13,948 | \$2,724 | \$17,676 | \$0 | \$0 | \$204,820 |
| 395.000 | Laboratory Equipment | \$36,150 | 15-A&G Basis | \$26,784 | \$5,007 | \$1,197 | \$380 | \$1,392 | \$47 | \$1,345 | \$36,152 |
| 396.000 | Power Operated Equipment | \$39,745 | 15-A&G Basis | \$29,447 | \$5,505 | \$1,316 | \$417 | \$1,530 | \$52 | \$1,479 | \$39,746 |
| 397.000 | Communication Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397.100 | Communication Equipment (non telephone) | \$238,858 | 15-A&G Basis | \$176,970 | \$33,082 | \$7,906 | \$2,508 | \$9,196 | \$311 | \$8,886 | \$238,859 |
| 397.200 | Telephone Equipment | \$1,854 | 15-A&G Basis | \$1,374 | \$257 | \$61 | \$19 | \$71 | \$2 | \$69 | \$1,853 |
| 398.000 | Miscellaneous Equipment | \$159,811 | 15-A&G Basis | \$118,404 | \$22,134 | \$5,200 | \$1,678 | \$8,153 | \$208 | \$5,945 | \$159,812 |
| 399.000 | Other Tangible Equipment | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL GENERAL PLANT | | \$5,073,666 | | \$3,741,137 | \$711,001 | \$175,108 | \$53,846 | \$205,126 | \$6,328 | \$181,123 | \$5,073,670 |
| TOTAL DEPRECIATION | | \$32,505,089 | | \$22,334,590 | \$5,290,223 | \$985,246 | \$408,061 | \$1,036,954 | \$42,869 | \$2,406,211 | \$32,505,074 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|-------------|----------------------------|--|----------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|----------------------|
| OPERATING REVENUES | | | | | | | | | | | |
| 461.100 Residential | | \$160,331,968 | To Residential | \$160,331,968 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$160,331,968 |
| 461.200 Commercial | | \$43,147,060 | To Commercial | \$0 | \$43,147,060 | \$0 | \$0 | \$0 | \$0 | \$0 | \$43,147,060 |
| 461.300 Industrial | | \$7,317,428 | To Industrial | \$0 | \$0 | \$7,317,428 | \$0 | \$0 | \$0 | \$0 | \$7,317,428 |
| 462.000 Private Fire Protection | | \$3,021,069 | To Private Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,021,069 | \$0 | \$3,021,069 |
| 463.000 Public Fire Protection | | \$0 | To Public Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 464.000 Other Public Auth. | | \$3,428,729 | To Other Public Auth. | \$0 | \$0 | \$0 | \$3,428,729 | \$0 | \$0 | \$0 | \$3,428,729 |
| 466.000 Sales for Resale | | \$7,031,199 | To Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$7,031,199 | \$0 | \$0 | \$7,031,199 |
| 471.000 Other Water Revenue - Oper. Rev. | | \$2,895,609 | 19-Total COS Basis | \$2,077,889 | \$438,106 | \$89,764 | \$33,589 | \$98,740 | \$4,243 | \$152,888 | \$2,895,319 |
| TOTAL OPERATING REVENUES | | \$227,173,062 | | \$182,408,857 | \$43,585,166 | \$7,407,192 | \$3,462,318 | \$7,129,939 | \$3,025,412 | \$152,888 | \$227,172,772 |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 600.000 Operation Supervision & Engineering | | \$288 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$188 | \$52 | \$20 | \$4 | \$25 | \$0 | \$0 | \$289 |
| 601.000 Operation Labor & Expenses | | -\$632,832 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | -\$413,429 | -\$113,277 | -\$43,096 | -\$8,417 | -\$54,613 | \$0 | \$0 | -\$632,832 |
| 602.000 Purchased Water | | \$362,744 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$236,981 | \$64,931 | \$24,703 | \$4,824 | \$31,305 | \$0 | \$0 | \$362,744 |
| 603.000 Miscellaneous Expenses | | \$5,201,855 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,398,372 | \$931,132 | \$354,246 | \$69,185 | \$448,920 | \$0 | \$0 | \$5,201,855 |
| 604.000 Rents - SSE | | \$24,729 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$16,155 | \$4,426 | \$1,684 | \$329 | \$2,134 | \$0 | \$0 | \$24,728 |
| 610.000 Maint. Supervision & Engineering | | \$355 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$232 | \$64 | \$24 | \$5 | \$31 | \$0 | \$0 | \$356 |
| 611.000 Maint. of Structures & Improvements | | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 612.000 Maint. of Collect. & Impound. Reservoirs | | \$299 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$195 | \$54 | \$20 | \$4 | \$26 | \$0 | \$0 | \$299 |
| 613.000 Maint. of Lake, River and Other Intakes | | \$104 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$68 | \$19 | \$7 | \$1 | \$9 | \$0 | \$0 | \$104 |
| 614.000 Maint. of Wells & Springs | | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 615.000 Maint. of Infiltration Galleries & Tunnels | | \$440 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$287 | \$79 | \$30 | \$6 | \$38 | \$0 | \$0 | \$440 |
| 616.000 Maint. of Supply Mains | | \$2,061 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,346 | \$389 | \$140 | \$27 | \$178 | \$0 | \$0 | \$2,060 |
| 617.000 Maint. Of Misc. Water Source Plant | | \$408,358 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$266,780 | \$73,096 | \$27,809 | \$5,431 | \$35,241 | \$0 | \$0 | \$408,357 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | \$5,368,401 | | \$3,507,175 | \$960,945 | \$365,587 | \$71,399 | \$463,294 | \$0 | \$0 | \$5,366,400 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 Operation Supervision & Engineering - PE | | \$30,912 | 6-Assoc. w/power and pumping facilities | \$19,960 | \$5,465 | \$2,071 | \$408 | \$2,621 | \$15 | \$371 | \$30,911 |
| 621.000 Fuel for Power Production | | \$2,468 | 6-Assoc. w/power and pumping facilities | \$1,594 | \$436 | \$165 | \$33 | \$209 | \$1 | \$30 | \$2,468 |
| 622.000 Power Production Labor & Expenses | | \$295 | 6-Assoc. w/power and pumping facilities | \$190 | \$52 | \$20 | \$4 | \$25 | \$0 | \$4 | \$295 |
| 623.000 Fuel or Power Purchased for Pumping | | \$3,448,089 | 6-Assoc. w/power and pumping facilities | \$2,226,431 | \$609,622 | \$231,022 | \$45,515 | \$292,398 | \$1,724 | \$41,377 | \$3,448,089 |
| 624.000 Pumping Labor and Expenses | | \$772,391 | 6-Assoc. w/power and pumping facilities | \$498,733 | \$136,559 | \$51,750 | \$10,196 | \$65,499 | \$386 | \$9,289 | \$772,392 |
| 625.000 Expenses Transferred - Cr. | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 Miscellaneous Expense | | \$19,531 | 6-Assoc. w/power and pumping facilities | \$12,650 | \$3,464 | \$1,313 | \$259 | \$1,661 | \$10 | \$235 | \$19,592 |
| 627.000 Rents - PE | | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 630.000 Maint. Supervision & Engineering - PE | | \$23,307 | 6-Assoc. w/power and pumping facilities | \$15,049 | \$4,121 | \$1,562 | \$308 | \$1,976 | \$12 | \$280 | \$23,308 |
| 631.000 Maint. of Structures & Improvements - PE | | \$114,281 | 6-Assoc. w/power and pumping facilities | \$73,791 | \$20,205 | \$7,657 | \$1,509 | \$9,691 | \$57 | \$1,371 | \$114,281 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| 632.000 | Maint. of Power Production Equipment | \$1,040 | 6-Assoc. w/power and pumping facilities | \$672 | \$184 | \$70 | \$14 | \$88 | \$1 | \$12 | \$1,041 |
| 633.000 | Maint. of Pumping Equipment | \$430,970 | 6-Assoc. w/power and pumping facilities | \$278,277 | \$76,195 | \$28,875 | \$5,689 | \$36,546 | \$215 | \$5,172 | \$430,969 |
| | TOTAL PUMPING EXPENSES | \$4,843,344 | | \$3,127,347 | \$956,303 | \$324,505 | \$63,935 | \$410,714 | \$2,421 | \$58,121 | \$4,843,346 |
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation. Supervision & Engineer. - WTE | \$149,400 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$97,603 | \$26,743 | \$10,174 | \$1,987 | \$12,893 | \$0 | \$0 | \$149,400 |
| 641.000 | Chemicals - WTE | \$7,493,407 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$4,895,443 | \$1,341,320 | \$510,301 | \$89,662 | \$646,681 | \$0 | \$0 | \$7,493,407 |
| 642.000 | Operation Labor & Expenses - WTE | \$4,032,853 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,634,663 | \$721,881 | \$274,637 | \$53,637 | \$348,035 | \$0 | \$0 | \$4,032,853 |
| 643.000 | Miscellaneous Expenses - WTE | \$531,128 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$346,986 | \$95,072 | \$36,170 | \$7,064 | \$45,836 | \$0 | \$0 | \$531,128 |
| 644.000 | Rents - WTE | \$231,324 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$151,124 | \$41,407 | \$15,753 | \$3,077 | \$19,963 | \$0 | \$0 | \$231,324 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$1,656,415 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,082,136 | \$296,498 | \$112,802 | \$22,030 | \$142,949 | \$0 | \$0 | \$1,656,415 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 652.000 | Maint. of Water Treatment Equipment | \$756,650 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$494,319 | \$135,440 | \$51,528 | \$10,063 | \$65,299 | \$0 | \$0 | \$756,649 |
| | TOTAL WATER TREATMENT EXPENSES | \$14,851,177 | | \$9,702,274 | \$2,658,361 | \$1,011,365 | \$197,520 | \$1,281,656 | \$0 | \$0 | \$14,851,176 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$83,837 | 11-T & D OP Basis | \$65,083 | \$13,012 | \$1,299 | \$1,081 | \$838 | \$218 | \$2,306 | \$83,837 |
| 661.000 | Storage Facilities Expenses - TDE | \$640 | 5-Associated with storage facilities. | \$397 | \$97 | \$28 | \$7 | \$51 | \$2 | \$58 | \$640 |
| 662.000 | Transmission & Distribution Lines Expenses | \$1,757,662 | 7-Assoc. with trans. and distrib. mains | \$1,265,517 | \$315,325 | \$36,208 | \$23,377 | \$28,650 | \$3,340 | \$85,247 | \$1,757,664 |
| 663.000 | Meter Expenses - TDE | \$748,304 | 9-Associated with meters | \$593,929 | \$127,810 | \$10,850 | \$13,395 | \$2,320 | \$0 | \$0 | \$748,304 |
| 664.000 | Customer Installations Expenses - TDE | \$600,404 | 10-Factors for allocating COS to customer class. | \$552,192 | \$38,906 | \$1,021 | \$3,302 | \$180 | \$4,803 | \$0 | \$600,404 |
| 665.000 | Miscellaneous Expenses - TDE | \$2,491,204 | 11-T & D OP Basis | \$1,933,922 | \$386,635 | \$38,614 | \$32,137 | \$24,912 | \$6,477 | \$68,508 | \$2,491,205 |
| 666.000 | Rents - TDE | \$9,413 | 11-T & D OP Basis | \$7,307 | \$1,461 | \$146 | \$121 | \$94 | \$24 | \$259 | \$9,412 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$13,838 | 12-Trans. & Dist. Maint. Expenses | \$9,251 | \$1,976 | \$213 | \$151 | \$161 | \$33 | \$2,054 | \$13,839 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$142 | 12-Trans. & Dist. Maint. Expenses | \$95 | \$20 | \$2 | \$2 | \$2 | \$0 | \$21 | \$142 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$123 | 5-Associated with storage facilities. | \$76 | \$19 | \$5 | \$1 | \$10 | \$0 | \$11 | \$122 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$2,601,542 | 7-Assoc. with trans. and distrib. mains | \$1,873,110 | \$466,717 | \$53,592 | \$34,601 | \$42,405 | \$4,943 | \$126,175 | \$2,601,543 |
| 674.000 | Maint. of Fire Mains - TDE | \$401 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$401 | \$401 |
| 675.000 | Maint. of Services - TDE | \$505,711 | 10-Factors for allocating COS to customer class. | \$465,102 | \$32,770 | \$860 | \$2,781 | \$152 | \$4,046 | \$0 | \$505,711 |
| 676.000 | Maint. of Meters - TDE | \$187,344 | 9-Associated with meters | \$148,695 | \$31,999 | \$2,716 | \$3,353 | \$581 | \$0 | \$0 | \$187,343 |
| 677.000 | Maint. of Hydrants - TDE | \$425,756 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$425,756 | \$425,756 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$3,764,765 | 12-Trans. & Dist. Maint. Expenses | \$2,516,745 | \$537,608 | \$57,977 | \$41,036 | \$43,671 | \$9,035 | \$558,691 | \$3,764,763 |
| | TOTAL TRANSMISSION & DIST. EXPENSES | \$13,191,086 | | \$9,431,421 | \$1,954,354 | \$203,531 | \$155,345 | \$144,027 | \$32,921 | \$1,269,487 | \$13,191,086 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$29,885 | 13-Allocation of Billing and Collecting Costs. | \$28,250 | \$1,455 | \$15 | \$102 | \$3 | \$60 | \$0 | \$29,885 |
| 902.000 | Meter Reading Expenses - CAE | \$2,017,061 | 14-Meter reading costs. | \$1,910,560 | \$98,433 | \$1,009 | \$6,858 | \$202 | \$0 | \$0 | \$2,017,062 |
| 903.000 | Customer Records & Collection Expenses | \$2,898,607 | 13-Allocation of Billing and Collecting Costs. | \$2,740,053 | \$141,162 | \$1,449 | \$9,855 | \$280 | \$5,797 | \$0 | \$2,898,606 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--------------------------------------|--|----------------------------|--|----------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|----------------------|
| 904.000 | Uncollectible Amounts - CAE | \$2,573,145 | 13-Allocation of Billing and Collecting Costs. | \$2,432,394 | \$125,312 | \$1,287 | \$8,749 | \$257 | \$5,146 | \$0 | \$2,573,145 |
| 905.000 | Misc. Customer Accounts Expense - CAE | \$64,734 | 13-Allocation of Billing and Collecting Costs. | \$61,193 | \$3,153 | \$32 | \$220 | \$6 | \$129 | \$0 | \$64,733 |
| | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$7,583,432 | | \$7,172,450 | \$369,515 | \$3,792 | \$25,784 | \$758 | \$11,132 | \$0 | \$7,583,431 |
| CUSTOMER SERVICE EXPENSES | | | | | | | | | | | |
| 907.000 | Customer Service & Information Expenses | \$307 | 10-Factors for allocating COS to customer class. | \$282 | \$20 | \$1 | \$2 | \$0 | \$2 | \$0 | \$307 |
| | TOTAL CUSTOMER SERVICE EXPENSES | \$307 | | \$282 | \$20 | \$1 | \$2 | \$0 | \$2 | \$0 | \$307 |
| SALES PROMOTION EXPENSES | | | | | | | | | | | |
| 910.000 | Sales Promotion Expenses - SPE | \$0 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SALES PROMOTION EXPENSES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 920.000 | Admin. & General Salaries | \$5,657,699 | 10-Factors for allocating COS to customer class. | \$5,203,386 | \$366,619 | \$9,618 | \$31,117 | \$1,697 | \$45,262 | \$0 | \$5,657,699 |
| 921.000 | Office Supplies & Expenses | \$2,266,544 | 15-A&G Basis | \$1,679,282 | \$313,916 | \$75,023 | \$23,799 | \$87,262 | \$2,947 | \$84,315 | \$2,266,544 |
| 922.000 | Admin. Expenses Transferred - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 923.000 | Outside Services Employed | \$29,487,579 | 15-A&G Basis | \$21,847,347 | \$4,084,030 | \$976,039 | \$309,620 | \$1,135,272 | \$38,334 | \$1,096,938 | \$29,487,580 |
| 924.000 | Property Insurance | \$3,188,736 | 15-A&G Basis | \$2,362,535 | \$441,640 | \$105,547 | \$33,482 | \$122,766 | \$4,145 | \$118,621 | \$3,188,736 |
| 925.000 | Injuries & Damages | -\$5,639 | 16-Labor Basis | -\$4,350 | -\$708 | -\$135 | -\$55 | -\$148 | -\$15 | -\$228 | -\$5,639 |
| 926.000 | Employee Pensions & Benefits | \$8,160,635 | 16-Labor Basis | \$6,295,930 | \$1,024,160 | \$195,039 | \$79,158 | \$214,625 | \$21,218 | \$330,506 | \$8,160,636 |
| 927.000 | Franchise Requirements | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.000 | Regulatory Commission Expenses | \$59,523 | 15-A&G Basis | \$44,101 | \$8,244 | \$1,970 | \$625 | \$2,292 | \$77 | \$2,214 | \$59,523 |
| 929.000 | Duplicate Charges - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930.100 | Institutional or Goodwill Advertising Expenses | \$4,555 | 15-A&G Basis | \$3,375 | \$631 | \$151 | \$48 | \$175 | \$6 | \$169 | \$4,555 |
| 930.200 | Misc. General Expenses | \$951,764 | 15-A&G Basis | \$705,162 | \$131,819 | \$31,503 | \$9,994 | \$36,643 | \$1,237 | \$35,406 | \$951,764 |
| 930.300 | Research & Development Expenses - AGE | \$67,944 | 15-A&G Basis | \$50,340 | \$9,410 | \$2,249 | \$713 | \$2,616 | \$88 | \$2,528 | \$67,944 |
| 931.000 | Rents - AGE | \$101,757 | 15-A&G Basis | \$75,392 | \$14,093 | \$3,368 | \$1,068 | \$3,918 | \$132 | \$3,785 | \$101,756 |
| 932.000 | Maint. of General Plant - AGE | \$1,455,542 | 15-A&G Basis | \$1,078,411 | \$201,593 | \$49,178 | \$15,283 | \$56,038 | \$1,892 | \$54,146 | \$1,455,541 |
| | TOTAL ADMIN. & GENERAL EXPENSES | \$51,396,639 | | \$39,340,911 | \$6,595,447 | \$1,448,550 | \$504,852 | \$1,663,156 | \$115,323 | \$1,728,400 | \$51,396,639 |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$32,262,422 | Class % from Depreciation Schedule | \$22,167,865 | \$5,250,732 | \$977,891 | \$405,928 | \$1,029,213 | \$42,549 | \$2,388,249 | \$32,262,427 |
| | TOTAL DEPRECIATION EXPENSE | \$32,262,422 | | \$22,167,865 | \$5,250,732 | \$977,891 | \$405,928 | \$1,029,213 | \$42,549 | \$2,388,249 | \$32,262,427 |
| AMORTIZATION EXPENSE | | | | | | | | | | | |
| 0.000 | Amortization - Tank Painting Tracker | \$114,972 | 5-Associated with storage facilities. | \$71,283 | \$17,349 | \$4,987 | \$1,288 | \$9,221 | \$425 | \$10,439 | \$114,972 |
| 405.000 | Amortization Reg Asset | \$129,374 | 15-A&G Basis | \$95,853 | \$17,918 | \$4,282 | \$1,358 | \$4,981 | \$169 | \$4,813 | \$129,373 |
| | TOTAL AMORTIZATION EXPENSE | \$244,346 | | \$167,136 | \$35,267 | \$9,249 | \$2,646 | \$14,202 | \$593 | \$15,252 | \$244,345 |
| OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 408.000 | Property Taxes | \$10,585,235 | 19-Total COS Basis | \$7,595,965 | \$1,601,546 | \$328,142 | \$122,789 | \$360,957 | \$15,878 | \$558,900 | \$10,584,177 |
| 408.000 | Payroll Taxes | \$1,765,510 | 16-Labor Basis | \$1,362,091 | \$221,572 | \$42,196 | \$17,125 | \$48,433 | \$4,590 | \$71,503 | \$1,765,510 |
| 408.000 | Other Taxes | -\$91,243 | 16-Labor Basis | -\$70,394 | -\$11,451 | -\$2,181 | -\$895 | -\$2,400 | -\$237 | -\$3,695 | -\$91,243 |
| 408.000 | PSC Assessment | \$1,633,103 | 15-A&G Basis | \$1,209,986 | \$226,185 | \$54,056 | \$17,148 | \$62,874 | \$2,123 | \$60,751 | \$1,633,103 |
| | TOTAL OTHER OPERATING EXPENSE | \$13,892,605 | | \$10,097,628 | \$2,037,852 | \$422,213 | \$156,177 | \$467,864 | \$22,354 | \$687,459 | \$13,891,547 |
| | TOTAL OPERATING & MAINT. EXPENSE | \$143,633,759 | | \$104,714,489 | \$20,718,796 | \$4,766,684 | \$1,563,588 | \$5,474,884 | \$227,295 | \$6,146,988 | \$143,632,704 |
| | NET INCOME BEFORE TAXES | \$83,539,303 | | \$57,695,368 | \$22,866,370 | \$2,840,508 | \$1,878,730 | \$1,655,055 | \$2,798,117 | -\$5,994,080 | \$83,540,068 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|------------------------------|--|----------------------------|-------------------|---------------------|---------------------|--------------------|--------------------|------------------|---------------------------|--------------------------|---------------------|
| INCOME TAXES | | | | | | | | | | | |
| 0.000 | Current Income Taxes | \$16,297,173 | 15-A&G Basis | \$12,074,575 | \$2,257,158 | \$539,436 | \$171,120 | \$627,441 | \$21,186 | \$806,255 | \$16,297,171 |
| | TOTAL INCOME TAXES | \$16,297,173 | | \$12,074,575 | \$2,257,158 | \$539,436 | \$171,120 | \$627,441 | \$21,186 | \$806,255 | \$16,297,171 |
| DEFERRED INCOME TAXES | | | | | | | | | | | |
| 0.000 | Deferred Income Taxes - Def. Inc. Tax. | \$6,911,698 | 15-A&G Basis | \$5,120,877 | \$957,270 | \$228,777 | \$72,573 | \$266,100 | \$8,985 | \$257,115 | \$6,911,697 |
| 0.000 | Amortization of Deferred ITC | -\$105,507 | 15-A&G Basis | -\$78,170 | -\$14,613 | -\$3,492 | -\$1,108 | -\$4,062 | -\$137 | -\$3,925 | -\$105,507 |
| | TOTAL DEFERRED INCOME TAXES | \$6,806,191 | | \$5,042,707 | \$942,657 | \$225,285 | \$71,465 | \$262,038 | \$8,848 | \$253,190 | \$6,806,190 |
| | NET OPERATING INCOME | \$80,435,938 | | \$40,578,086 | \$19,666,555 | \$1,875,787 | \$1,636,145 | \$765,576 | \$2,768,083 | -\$6,853,525 | \$60,436,707 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Net Plant In Service

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|--|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|----------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$171,676 | 17-UPIS Basls | \$118,371 | \$28,876 | \$4,498 | \$2,215 | \$4,343 | \$258 | \$13,116 | \$171,677 |
| 302.000 | Franchises and Consents | -\$294,014 | 17-UPIS Basls | -\$202,723 | -\$49,453 | -\$7,703 | -\$3,793 | -\$7,439 | -\$441 | -\$22,463 | -\$294,015 |
| 303.000 | Miscellaneous Intangible Plant | \$604,979 | 5-Associated with storage facilities. | \$375,087 | \$81,291 | \$26,135 | \$6,776 | \$48,519 | \$2,238 | \$54,932 | \$604,978 |
| | TOTAL INTANGIBLE PLANT | \$482,641 | | \$290,735 | \$70,714 | \$22,930 | \$5,198 | \$45,423 | \$2,055 | \$45,585 | \$482,640 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$129,551 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$84,636 | \$23,190 | \$8,822 | \$1,723 | \$11,180 | \$0 | \$0 | \$129,551 |
| 311.000 | Structures and Improvements - SSP | \$5,617,773 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,670,091 | \$1,005,581 | \$382,570 | \$74,716 | \$484,814 | \$0 | \$0 | \$5,617,772 |
| 312.000 | Collecting & Impounding Reservoirs | \$27 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$18 | \$5 | \$2 | \$0 | \$2 | \$0 | \$0 | \$27 |
| 313.000 | Lake, River and Other Intakes | \$6,163,947 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$4,026,907 | \$1,103,347 | \$419,765 | \$81,980 | \$531,949 | \$0 | \$0 | \$6,163,948 |
| 314.000 | Wells and Springs | \$1,187,612 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$775,867 | \$212,583 | \$80,876 | \$15,795 | \$102,491 | \$0 | \$0 | \$1,187,612 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$3,579,860 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,338,723 | \$640,795 | \$243,788 | \$47,612 | \$308,942 | \$0 | \$0 | \$3,579,860 |
| 317.000 | Other Water Source Plant | \$1,056 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$690 | \$189 | \$72 | \$14 | \$91 | \$0 | \$0 | \$1,056 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$16,679,826 | | \$10,896,932 | \$2,985,680 | \$1,135,895 | \$221,840 | \$1,439,469 | \$0 | \$0 | \$16,679,826 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$345,305 | 6-Assoc. w/power and pumping facilities | \$222,963 | \$61,050 | \$23,135 | \$4,558 | \$29,282 | \$173 | \$4,144 | \$345,305 |
| 321.000 | Structures and Improvements - PP | \$7,765,124 | 6-Assoc. w/power and pumping facilities | \$5,013,941 | \$1,372,874 | \$520,263 | \$102,500 | \$658,483 | \$3,883 | \$93,181 | \$7,765,125 |
| 322.000 | Boiler Plant Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$1,708,052 | 6-Assoc. w/power and pumping facilities | \$1,102,889 | \$301,984 | \$114,439 | \$22,546 | \$144,843 | \$854 | \$20,497 | \$1,708,052 |
| 324.000 | Steam Pumping Equipment | \$14,730 | 6-Assoc. w/power and pumping facilities | \$9,511 | \$2,604 | \$987 | \$194 | \$1,249 | \$7 | \$177 | \$14,729 |
| 325.000 | Electric Pumping Equipment | \$36,591,735 | 6-Assoc. w/power and pumping facilities | \$23,627,283 | \$6,469,419 | \$2,451,646 | \$483,011 | \$3,102,979 | \$18,296 | \$439,101 | \$36,591,735 |
| 326.000 | Diesel Pumping Equipment | \$345,308 | 6-Assoc. w/power and pumping facilities | \$222,965 | \$61,050 | \$23,136 | \$4,558 | \$29,282 | \$173 | \$4,144 | \$345,308 |
| 327.000 | Hydraulic Pumping Equipment | \$363,268 | 6-Assoc. w/power and pumping facilities | \$234,562 | \$64,226 | \$24,339 | \$4,795 | \$30,805 | \$182 | \$4,358 | \$363,268 |
| 328.000 | Other Pumping Equipment | \$1,090,024 | 6-Assoc. w/power and pumping facilities | \$703,828 | \$192,716 | \$73,032 | \$14,388 | \$92,434 | \$545 | \$13,080 | \$1,090,023 |
| | TOTAL PUMPING PLANT | \$48,223,546 | | \$31,137,942 | \$8,525,923 | \$3,230,977 | \$636,550 | \$4,089,357 | \$24,113 | \$576,683 | \$48,223,545 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$1,961,213 | 6-Assoc. w/power and pumping facilities | \$1,266,355 | \$346,742 | \$131,401 | \$25,888 | \$168,311 | \$981 | \$23,535 | \$1,961,213 |
| 331.000 | Structures and Improvements - WTP | \$51,690,638 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$33,769,494 | \$9,252,624 | \$3,520,132 | \$687,485 | \$4,460,902 | \$0 | \$0 | \$51,690,637 |
| 332.000 | Water Treatment Equipment | \$59,830,639 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$39,087,356 | \$10,709,684 | \$4,074,467 | \$795,747 | \$5,163,384 | \$0 | \$0 | \$59,830,638 |
| 333.000 | Water Treatment - Other | \$15,614 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$10,201 | \$2,795 | \$1,063 | \$208 | \$1,347 | \$0 | \$0 | \$15,614 |
| | TOTAL WATER TREATMENT PLANT | \$113,498,104 | | \$74,133,406 | \$20,311,845 | \$7,727,063 | \$1,509,328 | \$9,781,944 | \$981 | \$23,535 | \$113,498,102 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$4,768,135 | 7-Assoc. with trans. and distrib. mains | \$3,433,057 | \$855,403 | \$98,224 | \$63,416 | \$77,721 | \$9,059 | \$231,255 | \$4,768,135 |
| 341.000 | Structures and Improvements - TDP | \$3,436,639 | 7-Assoc. with trans. and distrib. mains | \$2,474,380 | \$618,533 | \$70,795 | \$45,707 | \$56,017 | \$6,530 | \$166,677 | \$3,436,639 |
| 342.000 | Distribution Reservoirs and Standpipes | \$10,635,504 | 5-Associated with storage facilities. | \$6,584,012 | \$1,604,898 | \$459,454 | \$119,118 | \$852,967 | \$39,351 | \$965,704 | \$10,635,504 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Net Plant In Service

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|---|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------------|--------------------------|------------------------|
| 343.000 | Transmission and Distribution Mains | \$943,248,132 | 7-Assoc. with trans. and distrib. mains | \$679,138,655 | \$169,218,715 | \$19,430,912 | \$12,545,200 | \$15,374,945 | \$1,792,171 | \$45,747,534 | \$943,248,132 |
| 344.000 | Fire Mains | \$280,824 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$280,824 | \$280,824 |
| 345.000 | Services | \$12,592,579 | 10-Factors for allocating COS to customer class. | \$11,581,395 | \$815,999 | \$21,407 | \$60,259 | \$3,778 | \$100,741 | \$0 | \$12,592,579 |
| 346.000 | Motors | \$90,751,562 | 9-Associated with motors | \$72,029,515 | \$15,500,367 | \$1,315,898 | \$1,624,453 | \$281,330 | \$0 | \$0 | \$90,751,563 |
| 347.000 | Motor Installations | \$7,788,359 | 9-Associated with motors | \$6,181,621 | \$1,330,252 | \$112,931 | \$139,412 | \$24,144 | \$0 | \$0 | \$7,788,360 |
| 348.000 | Hydrants | \$54,773,995 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$54,773,995 | \$54,773,995 |
| 349.000 | Other Transmission & Distribution Plant | \$6,082 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$4,520 | \$1,103 | \$59 | \$81 | \$0 | \$12 | \$306 | \$6,081 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$1,128,281,811 | | \$781,437,155 | \$189,943,270 | \$21,509,680 | \$14,606,646 | \$16,670,902 | \$1,947,864 | \$102,166,295 | \$1,128,281,812 |
| INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | | | | | |
| 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL INCENTIVE COMPENSATION CAPITALIZATION | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$9,354 | 15-A&G Basis | \$6,930 | \$1,296 | \$310 | \$98 | \$360 | \$12 | \$348 | \$9,354 |
| 390.000 | Structures and Improvements - GP | \$6,351,903 | 15-A&G Basis | \$4,706,125 | \$879,739 | \$210,248 | \$66,695 | \$244,548 | \$8,257 | \$236,291 | \$6,351,903 |
| 390.100 | Office Structures | \$3,458,579 | 15-A&G Basis | \$2,562,461 | \$479,013 | \$114,479 | \$36,315 | \$133,155 | \$4,496 | \$128,659 | \$3,458,578 |
| 390.200 | General Structures - HVAC | \$171,142 | 15-A&G Basis | \$126,799 | \$23,703 | \$5,665 | \$1,797 | \$6,589 | \$222 | \$6,366 | \$171,141 |
| 390.300 | Miscellaneous Structures | \$855,812 | 15-A&G Basis | \$634,071 | \$118,530 | \$28,327 | \$8,986 | \$32,949 | \$1,113 | \$31,836 | \$855,812 |
| 390.900 | Structures & Improvements - Leasehold | -\$129,226 | 15-A&G Basis | -\$95,744 | -\$17,898 | -\$4,277 | -\$1,357 | -\$4,975 | -\$168 | -\$4,807 | -\$129,226 |
| 391.000 | Office Furniture and Equipment | \$433,629 | 15-A&G Basis | \$321,276 | \$60,058 | \$14,353 | \$4,553 | \$16,695 | \$564 | \$16,131 | \$433,630 |
| 391.100 | Computers & Peripheral Equipment | \$3,368,765 | 15-A&G Basis | \$2,495,918 | \$466,574 | \$111,506 | \$35,372 | \$129,697 | \$4,379 | \$125,318 | \$3,368,764 |
| 391.200 | Computer Hardware & Software | \$374,688 | 15-A&G Basis | \$277,806 | \$51,894 | \$12,402 | \$3,934 | \$14,425 | \$487 | \$13,938 | \$374,686 |
| 391.250 | Computer Software | \$5,741,514 | 15-A&G Basis | \$4,253,888 | \$795,200 | \$190,044 | \$60,286 | \$221,048 | \$7,464 | \$213,584 | \$5,741,514 |
| 391.260 | Personal Computer Software | -\$84,926 | 15-A&G Basis | -\$62,922 | -\$11,762 | -\$2,811 | -\$892 | -\$3,270 | -\$110 | -\$3,159 | -\$84,926 |
| 391.300 | Other Office Equipment | \$39,373 | 15-A&G Basis | \$29,171 | \$5,453 | \$1,303 | \$413 | \$1,516 | \$51 | \$1,465 | \$39,372 |
| 391.400 | BTS Initial Investment | \$28,773,801 | 15-A&G Basis | \$21,318,509 | \$3,985,171 | \$952,413 | \$302,125 | \$1,107,791 | \$37,406 | \$1,070,385 | \$28,773,800 |
| 392.000 | Transportation Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.100 | Transportation Equipment - Light Trucks | \$1,851,955 | 15-A&G Basis | \$1,372,113 | \$256,496 | \$61,300 | \$19,446 | \$71,300 | \$2,408 | \$68,893 | \$1,851,956 |
| 392.200 | Transportation Equipment - Heavy Trucks | \$10,883,795 | 15-A&G Basis | \$8,063,804 | \$1,507,406 | \$360,254 | \$114,280 | \$419,026 | \$14,149 | \$404,877 | \$10,883,796 |
| 392.300 | Transportation Equipment - Cars | -\$875,607 | 15-A&G Basis | -\$648,737 | -\$121,272 | -\$28,983 | -\$9,194 | -\$33,711 | -\$1,138 | -\$32,573 | -\$875,608 |
| 392.400 | Transportation Equipment - Other | \$2,005,653 | 15-A&G Basis | \$1,485,986 | \$277,783 | \$66,387 | \$21,059 | \$77,218 | \$2,607 | \$74,610 | \$2,005,652 |
| 393.000 | Stores Equipment | \$799,071 | 15-A&G Basis | \$592,032 | \$110,671 | \$26,449 | \$8,380 | \$30,764 | \$1,039 | \$29,725 | \$799,070 |
| 394.000 | Tools, Shop and Garage Equipment | \$2,327,871 | 2-Asoc. with facilities serving base and max. day extra capacity functions. | \$1,520,798 | \$416,689 | \$158,528 | \$30,961 | \$200,895 | \$0 | \$0 | \$2,327,871 |
| 395.000 | Laboratory Equipment | \$549,670 | 15-A&G Basis | \$407,251 | \$76,129 | \$18,194 | \$5,772 | \$21,162 | \$715 | \$20,448 | \$549,671 |
| 396.000 | Power Operated Equipment | -\$101,737 | 15-A&G Basis | -\$75,377 | -\$14,091 | -\$3,367 | -\$1,068 | -\$3,917 | -\$132 | -\$3,785 | -\$101,737 |
| 397.000 | Communication Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397.100 | Communication Equipment (non telephone) | \$2,784,618 | 15-A&G Basis | \$2,063,123 | \$385,670 | \$92,171 | \$29,238 | \$107,208 | \$3,620 | \$103,588 | \$2,784,618 |
| 397.200 | Telephone Equipment | -\$11,838 | 15-A&G Basis | -\$8,771 | -\$1,640 | -\$392 | -\$124 | -\$456 | -\$15 | -\$440 | -\$11,838 |
| 398.000 | Miscellaneous Equipment | \$1,919,854 | 15-A&G Basis | \$1,422,420 | \$265,900 | \$63,547 | \$20,158 | \$73,914 | \$2,496 | \$71,419 | \$1,919,854 |
| 399.000 | Other Tangible Equipment | \$318,053 | 17-UPIS Basis | \$219,298 | \$53,497 | \$8,333 | \$4,103 | \$8,047 | \$477 | \$24,299 | \$318,054 |
| TOTAL GENERAL PLANT | | \$71,815,766 | | \$52,988,030 | \$10,050,209 | \$2,456,383 | \$761,346 | \$2,871,978 | \$90,399 | \$2,597,416 | \$71,815,761 |
| TOTAL NET PLANT IN SERVICE | | \$1,378,981,694 | | \$950,284,200 | \$231,867,651 | \$36,082,928 | \$17,740,808 | \$34,909,073 | \$2,065,412 | \$105,411,514 | \$1,378,981,686 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Summary

| Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---|----------------------------|---------------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------------|--------------------------|----------------------|
| Plant In Service | \$1,781,496,383 | from Plant | \$1,221,189,168 | \$298,334,250 | \$49,127,866 | \$22,791,538 | \$49,118,308 | \$2,592,381 | \$138,342,872 | \$1,781,496,383 |
| Less Accumulated Depreciation Reserve | \$402,514,689 | from Reserve | \$270,304,968 | \$66,446,587 | \$13,044,938 | \$5,050,630 | \$14,209,238 | \$526,959 | \$32,931,358 | \$402,514,689 |
| Net Plant In Service | \$1,378,981,694 | from Net Plant | \$950,884,200 | \$231,887,651 | \$36,082,928 | \$17,740,908 | \$34,909,073 | \$2,065,412 | \$105,411,514 | \$1,378,981,694 |
| ADD TO NET PLANT IN SERVICE | | | | | | | | | | |
| Chemical | \$830,220 | 16-Labor Basis | \$640,515 | \$104,193 | \$19,842 | \$8,053 | \$21,835 | \$2,159 | \$33,624 | \$830,221 |
| Group Ins. | \$882,446 | 15-A&G Basis | \$653,804 | \$122,219 | \$29,209 | \$9,266 | \$33,974 | \$1,147 | \$32,827 | \$882,446 |
| Insurance Other | \$1,446,200 | 15-A&G Basis | \$1,071,490 | \$200,299 | \$47,869 | \$15,185 | \$55,679 | \$1,880 | \$53,799 | \$1,446,201 |
| Labor/Base Payroll | \$3,913,771 | 16-Labor Basis | \$3,019,474 | \$491,178 | \$93,539 | \$37,964 | \$102,832 | \$10,176 | \$158,508 | \$3,913,771 |
| Pension and OPEB 401K | \$632,023 | 16-Labor Basis | \$487,606 | \$79,319 | \$15,105 | \$6,131 | \$16,622 | \$1,643 | \$25,597 | \$632,023 |
| Electric - Power | \$1,315,870 | 1-Varies with water used | \$75,750 | \$12,322 | \$2,347 | \$952 | \$2,582 | \$255 | \$3,976 | \$98,184 |
| Purchased Water | \$34,814 | 1-Varies with water used | \$823,340 | \$251,858 | \$108,428 | \$18,685 | \$113,560 | \$0 | \$0 | \$1,315,871 |
| Serv Co | \$1,175,830 | 15-A&G Basis | \$21,783 | \$6,663 | \$2,869 | \$494 | \$3,004 | \$0 | \$0 | \$34,813 |
| Rents | \$26,991 | 15-A&G Basis | \$871,172 | \$162,852 | \$38,920 | \$12,346 | \$45,269 | \$1,529 | \$43,741 | \$1,175,829 |
| Waste Disposal | \$28,125 | 1-Varies with water used | \$19,998 | \$3,738 | \$893 | \$283 | \$1,039 | \$35 | \$1,004 | \$26,990 |
| PSC Assessment | \$178,360 | 15-A&G Basis | \$17,598 | \$5,383 | \$2,318 | \$399 | \$2,427 | \$0 | \$0 | \$28,125 |
| Cash Vouchers | \$970,535 | 15-A&G Basis | \$132,147 | \$24,703 | \$5,904 | \$1,873 | \$6,867 | \$232 | \$6,635 | \$178,361 |
| Payroll Tax | \$302,967 | 17-UPIS Basis | \$719,069 | \$134,419 | \$32,125 | \$10,191 | \$37,366 | \$1,262 | \$36,104 | \$970,536 |
| Property Tax | -\$2,740,164 | 17-UPIS Basis | \$208,896 | \$50,959 | \$7,938 | \$3,908 | \$7,665 | \$454 | \$23,147 | \$302,967 |
| Contributions in Aid of Construction Amortization | \$52,857,496 | 19-Total COS Basis | -\$1,889,343 | -\$460,896 | -\$71,792 | -\$35,348 | -\$69,326 | -\$4,110 | -\$209,349 | -\$2,740,164 |
| Materials & Supplies | \$4,142,188 | 15-A&G Basis | \$37,930,539 | \$7,997,339 | \$1,638,582 | \$613,147 | \$1,802,441 | \$79,286 | \$2,790,876 | \$52,852,210 |
| Prepayments | \$1,843,152 | 15-A&G Basis | \$3,068,947 | \$573,693 | \$137,106 | \$43,493 | \$159,474 | \$5,385 | \$154,089 | \$4,142,187 |
| Prepaid Pension Asset | \$9,451,487 | 15-A&G Basis | \$1,365,591 | \$255,277 | \$61,008 | \$19,353 | \$70,961 | \$2,396 | \$68,565 | \$1,843,151 |
| Tank Painting Tracker | \$459,889 | 15-A&G Basis | \$7,002,607 | \$1,309,031 | \$312,844 | \$99,241 | \$363,882 | \$12,287 | \$351,595 | \$9,451,487 |
| TOTAL ADD TO NET PLANT IN SERVICE | \$77,850,385 | 5-Associated with storage facilities. | \$285,131 | \$69,397 | \$19,867 | \$5,151 | \$36,883 | \$1,702 | \$41,758 | \$459,889 |
| | | | \$56,526,114 | \$11,393,946 | \$2,504,921 | \$870,767 | \$2,815,136 | \$117,718 | \$3,616,496 | \$77,845,098 |
| SUBTRACT FROM NET PLANT | | | | | | | | | | |
| Federal Tax Offset | \$77,848 | 17-UPIS Basis | \$53,676 | \$13,094 | \$2,040 | \$1,004 | \$1,970 | \$117 | \$5,948 | \$77,849 |
| State Tax Offset | \$12,233 | 17-UPIS Basis | \$8,435 | \$2,058 | \$321 | \$158 | \$309 | \$18 | \$935 | \$12,234 |
| City Tax Offset | \$1,460 | 17-UPIS Basis | \$1,007 | \$246 | \$38 | \$19 | \$37 | \$2 | \$112 | \$1,461 |
| Interest Expense Offset | \$1,110,425 | 17-UPIS Basis | \$765,638 | \$186,773 | \$29,093 | \$14,324 | \$26,094 | \$1,666 | \$84,836 | \$1,110,424 |
| Contributions in Aid of Construction | \$242,513,899 | 19-Total COS Basis | \$174,027,400 | \$36,692,232 | \$7,517,906 | \$2,813,152 | \$8,269,697 | \$363,770 | \$12,804,692 | \$242,488,849 |
| Customer Advances | \$17,834,934 | 17-UPIS Basis | \$12,297,187 | \$2,999,836 | \$467,275 | \$230,071 | \$451,224 | \$26,752 | \$1,362,589 | \$17,834,934 |
| Accumulated Deferred Income Taxes | \$268,538,815 | 17-UPIS Basis | \$185,157,513 | \$45,168,229 | \$7,035,717 | \$3,464,151 | \$6,794,032 | \$402,808 | \$20,516,365 | \$268,538,815 |
| OPEB Tracker | \$5,196,970 | 16-Labor Basis | \$4,009,482 | \$652,220 | \$124,208 | \$50,411 | \$138,680 | \$13,512 | \$210,477 | \$5,196,970 |
| Pension Tracker | \$3,703,798 | 16-Labor Basis | \$2,857,480 | \$464,827 | \$88,521 | \$35,927 | \$97,410 | \$9,630 | \$150,004 | \$3,703,799 |
| TOTAL SUBTRACT FROM NET PLANT | \$538,989,582 | | \$379,177,798 | \$86,179,515 | \$15,265,119 | \$6,609,217 | \$15,779,453 | \$818,275 | \$35,135,958 | \$538,965,335 |
| TOTAL RATE BASE | \$917,842,497 | | \$628,232,516 | \$157,102,082 | \$23,322,730 | \$12,002,458 | \$21,944,756 | \$1,364,855 | \$73,882,052 | \$917,861,449 |
| TOTAL RETURN ON RATE BASE | \$62,918,103 | Rate of Return used is 0.06855 | \$43,065,339 | \$10,769,348 | \$1,598,773 | \$822,768 | \$1,504,313 | \$93,561 | \$5,065,300 | \$62,919,402 |
| TOTAL OPERATING & MAINT. EXPENSE | \$143,633,759 | from Income Statement | \$104,714,489 | \$20,718,796 | \$4,766,684 | \$1,583,588 | \$5,474,864 | \$227,295 | \$6,146,968 | \$143,632,704 |
| TOTAL INCOME TAXES | \$16,297,173 | from Income Statement | \$12,074,575 | \$2,257,158 | \$539,436 | \$171,120 | \$627,441 | \$21,186 | \$606,255 | \$16,297,171 |
| TOTAL DEFERRED INCOME TAXES | \$6,806,191 | from Income Statement | \$5,042,707 | \$942,657 | \$225,285 | \$71,465 | \$262,038 | \$8,848 | \$253,190 | \$6,806,190 |
| ADDITIONAL CURRENT TAX REQUIRED | \$1,571,651 | 18-Rate Base Basis | \$1,075,638 | \$269,067 | \$39,920 | \$20,589 | \$37,562 | \$2,357 | \$126,518 | \$1,571,651 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Summary

| Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---|----------------------------|-------------------------------|----------------|---------------|--------------|--------------------|------------------|---------------------------|--------------------------|----------------|
| TOTAL EXPENSES | \$168,308,774 | | \$122,907,409 | \$24,187,678 | \$5,571,325 | \$1,846,762 | \$6,401,925 | \$259,686 | \$7,132,931 | \$168,307,716 |
| CLASS COST OF SERVICE | \$231,226,877 | | \$165,972,748 | \$34,957,026 | \$7,170,098 | \$2,669,530 | \$7,906,238 | \$353,247 | \$12,198,231 | \$231,227,118 |
| OTHER WATER REVENUES - OPER. REV. DESCRIPTION | \$2,895,609 | | \$2,077,889 | \$438,106 | \$89,764 | \$33,589 | \$98,740 | \$4,343 | \$152,888 | \$2,895,319 |
| REVENUE CONTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER WATER REVENUES - OPER. REV. | \$2,895,609 | | \$2,077,889 | \$438,106 | \$89,764 | \$33,589 | \$98,740 | \$4,343 | \$152,888 | \$2,895,319 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$228,331,268 | | \$163,894,859 | \$34,518,920 | \$7,080,334 | \$2,635,941 | \$7,807,498 | \$348,904 | \$12,045,343 | \$228,331,799 |
| REALLOCATION OF PUBLIC FIRE | \$12,045,343 | 20-Total COS Balance w/o Fire | \$9,484,503 | \$1,998,322 | \$409,542 | \$152,976 | \$0 | \$0 | -\$12,045,343 | \$0 |
| TOTAL AFTER REALLOCATION OF PUBLIC FIRE | \$228,331,268 | | \$173,379,362 | \$36,517,242 | \$7,489,876 | \$2,788,917 | \$7,807,498 | \$348,904 | \$0 | \$228,331,799 |
| REQUIRED MARGIN REVENUES | \$228,331,268 | | \$173,379,362 | \$36,517,242 | \$7,489,876 | \$2,788,917 | \$7,807,498 | \$348,904 | \$0 | \$228,331,799 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$228,331,268 | | -\$173,379,362 | -\$36,517,242 | -\$7,489,876 | -\$2,788,917 | -\$7,807,498 | -\$348,904 | \$0 | -\$228,331,799 |
| COS MARGIN REVENUES @ 0% | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUE ABOVE (BELOW) COS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| % 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% | 0.0000% |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|--|------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 302.000 | Franchises and Consents | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 303.000 | Miscellaneous Intangible Plant | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 311.000 | Structures and Improvements - SSP | \$42,167 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$17,474 | \$6,203 | \$11,545 | \$1,206 | \$5,739 | \$0 | \$0 | \$42,167 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$226 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$94 | \$33 | \$62 | \$6 | \$31 | \$0 | \$0 | \$226 |
| 314.000 | Wells and Springs | \$12,506 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$5,182 | \$1,840 | \$3,424 | \$358 | \$1,702 | \$0 | \$0 | \$12,506 |
| 315.000 | Infiltration Galleries and Tunnels | \$32 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$13 | \$5 | \$9 | \$1 | \$4 | \$0 | \$0 | \$32 |
| 316.000 | Supply Mains | \$139,925 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$57,985 | \$20,583 | \$38,311 | \$4,002 | \$19,044 | \$0 | \$0 | \$139,925 |
| 317.000 | Other Water Source Plant | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$194,856 | | \$80,748 | \$28,664 | \$53,351 | \$5,573 | \$26,520 | \$0 | \$0 | \$194,856 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 321.000 | Structures and Improvements - PP | \$239,343 | 6-Assoc. w/power and pumping facilities | \$98,538 | \$34,992 | \$65,125 | \$6,797 | \$32,358 | \$359 | \$1,173 | \$239,343 |
| 322.000 | Boiler Plant Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$14,748 | 6-Assoc. w/power and pumping facilities | \$6,072 | \$2,156 | \$4,013 | \$419 | \$1,994 | \$22 | \$72 | \$14,748 |
| 324.000 | Steam Pumping Equipment | \$3,723 | 6-Assoc. w/power and pumping facilities | \$1,533 | \$544 | \$1,013 | \$106 | \$503 | \$6 | \$18 | \$3,723 |
| 325.000 | Electric Pumping Equipment | \$154,014 | 6-Assoc. w/power and pumping facilities | \$63,408 | \$22,517 | \$41,907 | \$4,374 | \$20,823 | \$231 | \$755 | \$154,015 |
| 326.000 | Diesel Pumping Equipment | \$7,728 | 6-Assoc. w/power and pumping facilities | \$3,182 | \$1,130 | \$2,103 | \$219 | \$1,045 | \$12 | \$38 | \$7,728 |
| 327.000 | Hydraulic Pumping Equipment | \$1,822 | 6-Assoc. w/power and pumping facilities | \$750 | \$266 | \$496 | \$52 | \$246 | \$3 | \$9 | \$1,822 |
| 328.000 | Other Pumping Equipment | \$3,465 | 6-Assoc. w/power and pumping facilities | \$1,427 | \$507 | \$943 | \$98 | \$468 | \$5 | \$17 | \$3,465 |
| | TOTAL PUMPING PLANT | \$424,843 | | \$174,910 | \$62,112 | \$115,600 | \$12,065 | \$57,438 | \$638 | \$2,082 | \$424,845 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 331.000 | Structures and Improvements - WTP | \$604,080 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$250,331 | \$88,860 | \$165,397 | \$17,277 | \$82,215 | \$0 | \$0 | \$604,080 |
| 332.000 | Water Treatment Equipment | \$518,658 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$214,932 | \$76,295 | \$142,009 | \$14,834 | \$70,589 | \$0 | \$0 | \$518,659 |
| 333.000 | Water Treatment - Other | \$48,264 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$20,001 | \$7,100 | \$13,215 | \$1,380 | \$6,589 | \$0 | \$0 | \$48,265 |
| | TOTAL WATER TREATMENT PLANT | \$1,171,002 | | \$485,264 | \$172,255 | \$320,621 | \$33,491 | \$159,373 | \$0 | \$0 | \$1,171,004 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$0 | 7-Assoc. with trans. and distrib. mains | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 341.000 | Structures and Improvements - TDP | \$14,858 | 7-Assoc. with trans. and distrib. mains | \$1,302 | \$458 | \$801 | \$89 | \$398 | \$2,732 | \$9,078 | \$14,858 |
| 342.000 | Distribution Reservoirs and Standpipes | \$81,389 | 5-Associated with storage facilities. | \$29,813 | \$9,173 | \$12,282 | \$1,782 | \$9,506 | \$4,354 | \$14,479 | \$81,389 |
| 343.000 | Transmission and Distribution Mains | \$1,018,748 | 7-Assoc. with trans. and distrib. mains | \$89,242 | \$31,377 | \$54,911 | \$6,112 | \$27,302 | \$187,348 | \$622,455 | \$1,018,747 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|---|--------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| 344.000 | Fire Mains | \$1,513 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,513 | \$1,513 |
| 345.000 | Services | \$376,862 | 10-Factors for allocating COS to customer class. | \$309,178 | \$36,216 | \$2,864 | \$4,221 | \$603 | \$23,780 | \$0 | \$376,862 |
| 346.000 | Motors | \$263,647 | 9-Associated with meters | \$203,351 | \$40,654 | \$10,203 | \$6,960 | \$2,478 | \$0 | \$0 | \$263,646 |
| 347.000 | Meter Installations | \$162,268 | 9-Associated with meters | \$125,157 | \$25,022 | \$6,280 | \$4,284 | \$1,525 | \$0 | \$0 | \$162,268 |
| 348.000 | Hydrants | \$122,637 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$122,637 | \$122,637 |
| 349.000 | Other Transmission & Distribution Plant | \$582 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$4 | \$1 | \$0 | \$0 | \$0 | \$133 | \$443 | \$581 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$2,042,504 | | \$758,047 | \$142,901 | \$87,341 | \$23,448 | \$41,812 | \$218,347 | \$770,605 | \$2,042,501 |
| INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | | | | | |
| 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL INCENTIVE COMPENSATION CAPITALIZATION | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.000 | Structures and Improvements - GP | \$92,316 | 15-A&G Basis | \$43,785 | \$9,638 | \$12,537 | \$1,662 | \$6,121 | \$4,099 | \$14,475 | \$92,317 |
| 390.100 | Office Structures | \$37,749 | 15-A&G Basis | \$17,904 | \$3,941 | \$5,126 | \$679 | \$2,503 | \$1,676 | \$5,919 | \$37,748 |
| 390.200 | General Structures - HVAC | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.300 | Miscellaneous Structures | \$80,748 | 15-A&G Basis | \$38,299 | \$8,430 | \$10,966 | \$1,453 | \$5,354 | \$3,585 | \$12,661 | \$80,748 |
| 390.900 | Structures & Improvements - Leasehold | \$130 | 15-A&G Basis | \$62 | \$14 | \$18 | \$2 | \$9 | \$6 | \$20 | \$131 |
| 391.000 | Office Furniture and Equipment | \$8,002 | 15-A&G Basis | \$3,795 | \$835 | \$1,087 | \$144 | \$531 | \$355 | \$1,255 | \$8,002 |
| 391.100 | Computers & Peripheral Equipment | \$251,578 | 15-A&G Basis | \$119,323 | \$26,265 | \$34,164 | \$4,528 | \$16,680 | \$11,170 | \$39,447 | \$251,577 |
| 391.200 | Computer Hardware & Software | \$8,679 | 15-A&G Basis | \$4,116 | \$306 | \$1,179 | \$156 | \$575 | \$385 | \$1,381 | \$8,678 |
| 391.250 | Computer Software | \$66,374 | 15-A&G Basis | \$31,481 | \$6,929 | \$9,014 | \$1,195 | \$4,401 | \$2,947 | \$10,497 | \$66,374 |
| 391.260 | Personal Computer Software | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.300 | Other Office Equipment | \$50,022 | 15-A&G Basis | \$23,725 | \$5,222 | \$6,793 | \$900 | \$3,316 | \$2,221 | \$7,843 | \$50,020 |
| 391.400 | BTS Initial Investment | \$220,802 | 15-A&G Basis | \$104,726 | \$23,052 | \$29,985 | \$3,974 | \$14,639 | \$9,804 | \$34,622 | \$220,802 |
| 392.000 | Transportation Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.100 | Transportation Equipment - Light Trucks | \$20,196 | 15-A&G Basis | \$9,579 | \$2,108 | \$2,743 | \$364 | \$1,339 | \$897 | \$3,167 | \$20,197 |
| 392.200 | Transportation Equipment - Heavy Trucks | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.300 | Transportation Equipment - Cars | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.400 | Transportation Equipment - Other | \$2,339 | 15-A&G Basis | \$1,109 | \$244 | \$318 | \$42 | \$155 | \$104 | \$387 | \$2,339 |
| 393.000 | Stores Equipment | \$7,456 | 15-A&G Basis | \$3,536 | \$778 | \$1,013 | \$134 | \$494 | \$331 | \$1,169 | \$7,455 |
| 394.000 | Tools, Shop and Garage Equipment | \$40,415 | 15-A&G Basis | \$19,169 | \$4,219 | \$5,488 | \$727 | \$2,680 | \$1,794 | \$6,337 | \$40,414 |
| 395.000 | Laboratory Equipment | \$16,941 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$7,020 | \$2,492 | \$4,638 | \$485 | \$2,306 | \$0 | \$0 | \$16,941 |
| 396.000 | Power Operated Equipment | \$4,880 | 15-A&G Basis | \$2,315 | \$509 | \$663 | \$88 | \$324 | \$217 | \$765 | \$4,881 |
| 397.000 | Communication Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397.100 | Communication Equipment (non telephone) | \$31,602 | 15-A&G Basis | \$14,989 | \$3,299 | \$4,292 | \$569 | \$2,095 | \$1,403 | \$4,955 | \$31,602 |
| 397.200 | Telephone Equipment | \$34 | 15-A&G Basis | \$16 | \$4 | \$5 | \$1 | \$2 | \$2 | \$5 | \$35 |
| 398.000 | Miscellaneous Equipment | \$67,414 | 15-A&G Basis | \$31,974 | \$7,038 | \$9,155 | \$1,213 | \$4,470 | \$2,993 | \$10,571 | \$67,414 |
| 399.000 | Other Tangible Equipment | \$587 | 17-UPIS Basis | \$205 | \$55 | \$78 | \$10 | \$39 | \$46 | \$164 | \$587 |
| TOTAL GENERAL PLANT | | \$1,008,274 | | \$477,128 | \$105,978 | \$139,262 | \$18,326 | \$68,033 | \$44,035 | \$155,510 | \$1,008,272 |
| TOTAL DEPRECIATION | | \$4,841,470 | | \$1,976,097 | \$511,910 | \$716,175 | \$92,903 | \$353,176 | \$263,020 | \$928,197 | \$4,841,478 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| OPERATING REVENUES | | | | | | | | | | | |
| 461.000 | Residential | \$18,743,126 | To Residential | \$18,743,126 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,743,126 |
| 461.200 | Commercial | \$5,767,201 | To Commercial | \$0 | \$5,767,201 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,767,201 |
| 461.300 | Industrial | \$5,279,526 | To Industrial | \$0 | \$0 | \$5,279,526 | \$0 | \$0 | \$0 | \$0 | \$5,279,526 |
| 462.000 | Private Fire Protection | \$891,583 | To Private Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$891,583 | \$0 | \$891,583 |
| 463.000 | Public Fire Protection | \$0 | To Public Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 464.000 | Other Public Auth. | \$980,777 | To Other Public Auth. | \$0 | \$0 | \$0 | \$980,777 | \$0 | \$0 | \$0 | \$980,777 |
| 466.000 | Sales for Resale | \$2,624,706 | To Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$2,624,706 | \$0 | \$0 | \$2,624,706 |
| 471.000 | Other Water Revenue - Opor. Rev. | \$448,871 | 19-Total COS Basis | \$196,965 | \$46,862 | \$63,740 | \$8,304 | \$31,286 | \$23,072 | \$78,642 | \$448,871 |
| TOTAL OPERATING REVENUES | | \$34,735,780 | | \$18,940,091 | \$5,814,063 | \$5,343,266 | \$989,081 | \$2,655,992 | \$914,655 | \$78,642 | \$34,735,780 |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 600.000 | Operation Supervision & Engineering | \$36,736 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$15,223 | \$5,404 | \$10,058 | \$1,051 | \$5,000 | \$0 | \$0 | \$36,736 |
| 601.000 | Operation Labor & Expenses | -\$715,072 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | -\$296,326 | -\$105,187 | -\$195,787 | -\$20,451 | -\$97,321 | \$0 | \$0 | -\$715,072 |
| 602.000 | Purchased Water | \$217,754 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$90,237 | \$32,032 | \$59,621 | \$6,228 | \$29,636 | \$0 | \$0 | \$217,754 |
| 603.000 | Miscellaneous Expenses | \$290,764 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$120,493 | \$42,771 | \$79,611 | \$8,316 | \$39,573 | \$0 | \$0 | \$290,764 |
| 604.000 | Rents - SSE | \$3,869 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,603 | \$569 | \$1,059 | \$111 | \$527 | \$0 | \$0 | \$3,869 |
| 610.000 | Maint. Supervision & Engineering | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 611.000 | Maint. of Structures & Improvements | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 612.000 | Maint. of Collect. & Impound. Reservoirs | \$258 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$107 | \$38 | \$71 | \$7 | \$35 | \$0 | \$0 | \$258 |
| 613.000 | Maint. of Lake, River and Other Intakes | \$79 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$33 | \$12 | \$22 | \$2 | \$11 | \$0 | \$0 | \$80 |
| 614.000 | Maint. of Wells & Springs | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 615.000 | Maint. of Infiltration Galleries & Tunnels | \$3 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$2 |
| 616.000 | Maint. of Supply Mains | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 617.000 | Maint. Of Misc. Water Source Plant | \$4,171 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,728 | \$614 | \$1,142 | \$119 | \$568 | \$0 | \$0 | \$4,171 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | -\$161,438 | | -\$66,901 | -\$23,747 | -\$44,202 | -\$4,617 | -\$21,971 | \$0 | \$0 | -\$161,438 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 | Operation Supervision & Engineering - PE | \$38,200 | 6-Assoc. w/power and pumping facilities | \$15,727 | \$5,585 | \$10,394 | \$1,085 | \$5,165 | \$57 | \$187 | \$38,200 |
| 621.000 | Fuel for Power Production | \$7,275 | 6-Assoc. w/power and pumping facilities | \$2,995 | \$1,064 | \$1,980 | \$207 | \$984 | \$11 | \$36 | \$7,277 |
| 622.000 | Power Production Labor & Expenses | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 623.000 | Fuel or Power Purchased for Pumping | \$1,119,177 | 6-Assoc. w/power and pumping facilities | \$460,765 | \$163,624 | \$304,528 | \$31,785 | \$151,313 | \$1,679 | \$5,484 | \$1,119,178 |
| 624.000 | Pumping Labor and Expenses | \$606,505 | 6-Assoc. w/power and pumping facilities | \$249,698 | \$88,671 | \$165,030 | \$17,225 | \$81,989 | \$910 | \$2,972 | \$606,505 |
| 625.000 | Expenses Transferred - Cr. | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 | Miscellaneous Expense | \$11,906 | 6-Assoc. w/power and pumping facilities | \$4,902 | \$1,741 | \$3,240 | \$338 | \$1,610 | \$18 | \$58 | \$11,907 |
| 627.000 | Rents - PE | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 630.000 | Maint. Supervision & Engineering - PE | \$37,372 | 6-Assoc. w/power and pumping facilities | \$15,386 | \$5,464 | \$10,169 | \$1,061 | \$5,053 | \$56 | \$183 | \$37,372 |
| 631.000 | Maint. of Structures & Improvements - PE | \$11 | 6-Assoc. w/power and pumping facilities | \$5 | \$2 | \$3 | \$0 | \$1 | \$0 | \$0 | \$11 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|--|--------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| 632.000 | Maint. of Power Production Equipment | \$3 | 6-Assoc. w/power and pumping facilities | \$1 | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 | \$2 |
| 633.000 | Maint. of Pumping Equipment | \$31,172 | 6-Assoc. w/power and pumping facilities | \$12,834 | \$4,557 | \$8,482 | \$885 | \$4,214 | \$47 | \$153 | \$31,172 |
| | TOTAL PUMPING EXPENSES | \$1,851,621 | | \$762,313 | \$270,708 | \$503,827 | \$52,586 | \$250,339 | \$2,778 | \$9,073 | \$1,851,624 |
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation, Supervision & Engineer. - WTE | \$86,917 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$36,018 | \$12,785 | \$23,798 | \$2,486 | \$11,829 | \$0 | \$0 | \$86,916 |
| 641.000 | Chemicals - WTE | \$1,092,301 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$452,650 | \$160,677 | \$299,072 | \$31,240 | \$148,662 | \$0 | \$0 | \$1,092,301 |
| 642.000 | Operation Labor & Expenses - WTE | \$178,757 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$74,077 | \$26,295 | \$48,944 | \$5,112 | \$24,329 | \$0 | \$0 | \$178,757 |
| 643.000 | Miscellaneous Expenses - WTE | \$1,027,811 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$425,925 | \$151,191 | \$281,415 | \$29,395 | \$139,885 | \$0 | \$0 | \$1,027,811 |
| 644.000 | Rents - WTE | \$3,170 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,314 | \$466 | \$868 | \$91 | \$431 | \$0 | \$0 | \$3,170 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$18,155 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$7,523 | \$2,671 | \$4,971 | \$519 | \$2,471 | \$0 | \$0 | \$18,155 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 652.000 | Maint. of Water Treatment Equipment | \$110,683 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$45,867 | \$16,281 | \$30,305 | \$3,166 | \$15,064 | \$0 | \$0 | \$110,683 |
| | TOTAL WATER TREATMENT EXPENSES | \$2,517,794 | | \$1,043,374 | \$370,366 | \$688,373 | \$72,009 | \$342,671 | \$0 | \$0 | \$2,517,933 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$19,980 | 11-T & D OP Basis | \$6,577 | \$1,487 | \$969 | \$264 | \$414 | \$2,376 | \$7,894 | \$19,981 |
| 661.000 | Storage Facilities Expenses - TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 662.000 | Transmission & Distribution Lines Expenses | \$318,467 | 7-Assoc. with trans. and distrib. mains | \$27,898 | \$9,809 | \$17,165 | \$1,911 | \$8,535 | \$8,566 | \$194,583 | \$318,467 |
| 663.000 | Meter Expenses - TDE | \$121,565 | 9-Associated with meters | \$93,763 | \$18,745 | \$4,705 | \$3,209 | \$1,143 | \$0 | \$0 | \$121,565 |
| 664.000 | Customer Installations Expenses - TDE | \$52,501 | 9-Associated with meters | \$40,494 | \$8,096 | \$2,032 | \$1,386 | \$494 | \$0 | \$0 | \$52,502 |
| 665.000 | Miscellaneous Expenses - TDE | \$222,534 | 11-T & D OP Basis | \$73,258 | \$16,557 | \$10,793 | \$2,937 | \$4,606 | \$26,459 | \$87,923 | \$222,533 |
| 666.000 | Rents - TDE | \$1,484 | 11-T & D OP Basis | \$489 | \$110 | \$72 | \$20 | \$31 | \$176 | \$586 | \$1,484 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$62,610 | 12-Trans. & Dist. Maint. Expenses | \$13,010 | \$3,037 | \$2,730 | \$538 | \$1,258 | \$8,108 | \$33,928 | \$62,609 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$2 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$1 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$181,199 | 7-Assoc. with trans. and distrib. mains | \$15,873 | \$5,581 | \$9,767 | \$1,087 | \$4,856 | \$33,322 | \$110,713 | \$181,199 |
| 674.000 | Maint. of Fire Mains - TDE | \$0 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 675.000 | Maint. of Services - TDE | \$8,698 | 10-Factors for allocating COS to customer class. | \$7,136 | \$836 | \$66 | \$97 | \$14 | \$549 | \$0 | \$8,698 |
| 676.000 | Maint. of Meters - TDE | \$40,669 | 9-Associated with meters | \$31,368 | \$6,271 | \$1,574 | \$1,074 | \$382 | \$0 | \$0 | \$40,669 |
| 677.000 | Maint. of Hydrants - TDE | \$31,065 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$31,065 | \$31,065 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$306,838 | 12-Trans. & Dist. Maint. Expenses | \$63,719 | \$14,872 | \$13,369 | \$2,637 | \$6,163 | \$29,709 | \$166,186 | \$306,635 |
| | TOTAL TRANSMISSION & DIST. EXPENSES | \$1,367,410 | | \$373,585 | \$85,401 | \$63,242 | \$15,160 | \$27,896 | \$169,265 | \$632,859 | \$1,367,408 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$41,129 | 13-Allocation of Billing and Collecting Costs. | \$36,457 | \$3,480 | \$173 | \$325 | \$29 | \$666 | \$0 | \$41,130 |
| 902.000 | Meter Reading Expenses - CAE | \$306,056 | 14-Meter reading costs. | \$275,756 | \$26,321 | \$1,316 | \$2,448 | \$214 | \$0 | \$0 | \$306,055 |
| 903.000 | Customer Records & Collection Expenses | \$360,664 | 13-Allocation of Billing and Collecting Costs. | \$319,693 | \$30,512 | \$1,515 | \$2,849 | \$252 | \$5,843 | \$0 | \$360,664 |
| 904.000 | Uncollectible Amounts - CAE | \$174,014 | 13-Allocation of Billing and Collecting Costs. | \$154,246 | \$14,722 | \$731 | \$1,375 | \$122 | \$2,819 | \$0 | \$174,015 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|----------------|--|----------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| 905.000 | Misc. Customer Accounts Expense - CAE | \$36,809 | 13-Allocation of Billing and Collecting Costs. | \$32,627 | \$3,114 | \$155 | \$291 | \$26 | \$596 | \$0 | \$36,809 |
| | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$918,672 | | \$818,779 | \$78,149 | \$3,890 | \$7,288 | \$643 | \$9,924 | \$0 | \$918,673 |
| | CUSTOMER SERVICE EXPENSES | | | | | | | | | | |
| 907.000 | Customer Service & Information Expenses | \$7 | 10-Factors for allocating COS to customer class. | \$6 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7 |
| | TOTAL CUSTOMER SERVICE EXPENSES | \$7 | | \$6 | \$1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7 |
| | SALES PROMOTION EXPENSES | | | | | | | | | | |
| 910.000 | Sales Promotion Expenses - SPE | \$0 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SALES PROMOTION EXPENSES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | | |
| 920.000 | Admin. & General Salaries | \$676,397 | 10-Factors for allocating COS to customer class. | \$554,916 | \$65,002 | \$5,141 | \$7,576 | \$1,082 | \$42,681 | \$0 | \$676,398 |
| 921.000 | Office Supplies & Expenses | \$461,264 | 15-A&G Basis | \$218,825 | \$48,166 | \$62,653 | \$8,305 | \$30,588 | \$20,485 | \$72,342 | \$461,264 |
| 922.000 | Admin. Expenses Transferred - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 923.000 | Outside Services Employed | \$3,495,492 | 15-A&G Basis | \$1,657,912 | \$364,929 | \$474,688 | \$62,919 | \$231,751 | \$155,200 | \$548,093 | \$3,495,492 |
| 924.000 | Property Insurance | \$340,785 | 15-A&G Basis | \$161,634 | \$35,578 | \$46,279 | \$6,134 | \$22,594 | \$15,131 | \$53,435 | \$340,785 |
| 925.000 | Injuries & Damages | \$11,610 | 16-Labor Basis | \$6,358 | \$1,004 | \$706 | \$149 | \$330 | \$785 | \$2,279 | \$11,611 |
| 926.000 | Employee Pensions & Benefits | \$993,406 | 16-Labor Basis | \$543,989 | \$85,930 | \$80,399 | \$12,716 | \$28,213 | \$67,154 | \$195,008 | \$993,407 |
| 927.000 | Franchise Requirements | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.000 | Regulatory Commission Expenses | \$9,102 | 15-A&G Basis | \$4,317 | \$950 | \$1,236 | \$164 | \$603 | \$404 | \$1,427 | \$9,101 |
| 929.000 | Duplicate Charges - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930.100 | Institutional or Goodwill Advertising Expenses | \$480 | 15-A&G Basis | \$232 | \$51 | \$66 | \$9 | \$32 | \$22 | \$77 | \$489 |
| 930.200 | Misc. General Expenses | \$892,851 | 15-A&G Basis | \$423,479 | \$93,214 | \$121,249 | \$16,071 | \$59,196 | \$39,643 | \$139,999 | \$892,851 |
| 930.300 | Research & Development Expenses - AGE | \$7,284 | 15-A&G Basis | \$3,460 | \$761 | \$991 | \$131 | \$484 | \$324 | \$1,144 | \$7,295 |
| 931.000 | Rents - AGE | \$16,131 | 15-A&G Basis | \$7,651 | \$1,684 | \$2,191 | \$280 | \$1,069 | \$716 | \$2,529 | \$16,130 |
| 932.000 | Maint. of General Plant - AGE | \$91,411 | 15-A&G Basis | \$43,356 | \$9,543 | \$12,414 | \$1,645 | \$6,061 | \$4,059 | \$14,332 | \$91,411 |
| | TOTAL ADMIN. & GENERAL EXPENSES | \$6,996,332 | | \$3,626,129 | \$705,812 | \$788,013 | \$116,109 | \$352,003 | \$346,604 | \$1,030,664 | \$6,996,334 |
| | DEPRECIATION EXPENSE | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$4,832,673 | Class % from Depreciation Schedule | \$1,972,503 | \$510,979 | \$714,872 | \$92,734 | \$352,534 | \$262,542 | \$926,509 | \$4,832,672 |
| | TOTAL DEPRECIATION EXPENSE | \$4,832,673 | | \$1,972,503 | \$510,979 | \$714,872 | \$92,734 | \$352,534 | \$262,542 | \$926,509 | \$4,832,672 |
| | AMORTIZATION EXPENSE | | | | | | | | | | |
| 0.000 | Amortization - Tank Painting Tracker | \$22,537 | 5-Associated with storage facilities. | \$8,255 | \$2,540 | \$3,401 | \$494 | \$2,632 | \$1,206 | \$4,009 | \$22,537 |
| 405.000 | Amortization Reg Asset | \$14,688 | 15-A&G Basis | \$6,967 | \$1,533 | \$1,995 | \$264 | \$974 | \$652 | \$2,303 | \$14,688 |
| | TOTAL AMORTIZATION EXPENSE | \$37,225 | | \$15,222 | \$4,073 | \$5,396 | \$758 | \$3,606 | \$1,858 | \$6,312 | \$37,225 |
| | OTHER OPERATING EXPENSES | | | | | | | | | | |
| 408.000 | Property Taxes | \$2,257,038 | 19-Total COS Basis | \$990,388 | \$235,635 | \$320,489 | \$41,755 | \$157,316 | \$116,012 | \$395,433 | \$2,257,038 |
| 408.000 | Payroll Taxes | \$194,775 | 16-Labor Basis | \$106,659 | \$16,848 | \$11,842 | \$2,493 | \$5,532 | \$13,167 | \$38,234 | \$194,775 |
| 408.000 | Other Taxes | -\$10,187 | 16-Labor Basis | -\$5,578 | -\$881 | -\$619 | -\$130 | -\$289 | -\$689 | -\$2,000 | -\$10,186 |
| 408.000 | PSC Assessment | \$249,727 | 15-A&G Basis | \$118,446 | \$26,071 | \$33,913 | \$4,495 | \$16,557 | \$11,088 | \$39,157 | \$249,727 |
| | TOTAL OTHER OPERATING EXPENSE | \$2,691,353 | | \$1,209,915 | \$277,673 | \$365,635 | \$48,613 | \$179,116 | \$139,578 | \$470,624 | \$2,691,354 |
| | TOTAL OPERATING & MAINT. EXPENSE | \$21,051,640 | | \$9,754,925 | \$2,280,415 | \$3,090,046 | \$400,640 | \$1,516,837 | \$932,549 | \$3,076,241 | \$21,051,652 |
| | NET INCOME BEFORE TAXES | \$13,684,141 | | \$9,185,166 | \$3,533,648 | \$2,253,220 | \$588,441 | \$1,139,155 | -\$17,894 | -\$2,997,599 | \$13,684,138 |
| | INCOME TAXES | | | | | | | | | | |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|----------------|--|----------------------------|-------------------|-------------|-------------|-------------|--------------------|------------------|---------------------------|--------------------------|-------------|
| 0.000 | Current Income Taxes | \$3,468,322 | 15-A&G Basis | \$1,645,025 | \$362,093 | \$470,998 | \$62,430 | \$229,950 | \$153,993 | \$543,833 | \$3,468,322 |
| | TOTAL INCOME TAXES | \$3,468,322 | | \$1,645,025 | \$362,093 | \$470,998 | \$62,430 | \$229,950 | \$153,993 | \$543,833 | \$3,468,322 |
| | DEFERRED INCOME TAXES | | | | | | | | | | |
| 0.000 | Deferred Income Taxes - Def. Inc. Tax. | \$727,261 | 15-A&G Basis | \$344,940 | \$75,926 | \$98,762 | \$13,091 | \$48,217 | \$32,290 | \$114,035 | \$727,261 |
| 0.000 | Amortization of Deferred ITC | -\$570 | 15-A&G Basis | -\$270 | -\$60 | -\$77 | -\$10 | -\$38 | -\$25 | -\$88 | -\$569 |
| | TOTAL DEFERRED INCOME TAXES | \$726,691 | | \$344,670 | \$75,866 | \$98,685 | \$13,081 | \$48,179 | \$32,265 | \$113,946 | \$726,692 |
| | NET OPERATING INCOME | \$9,489,128 | | \$7,195,471 | \$3,095,689 | \$1,683,537 | \$512,930 | \$881,026 | -\$204,152 | -\$3,655,378 | \$9,489,124 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Not Plant In Service

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$17,974 | 17-UPIS Basis | \$6,161 | \$1,663 | \$2,347 | \$306 | \$1,159 | \$1,388 | \$4,950 | \$17,974 |
| 302.000 | Franchises and Consents | \$1,106 | 17-UPIS Basis | \$379 | \$102 | \$144 | \$19 | \$71 | \$85 | \$305 | \$1,105 |
| 303.000 | Miscellaneous Intangible Plant | \$369,529 | 15-A&G Basis | \$175,268 | \$38,579 | \$50,182 | \$6,652 | \$24,500 | \$16,407 | \$57,942 | \$369,530 |
| TOTAL INTANGIBLE PLANT | | \$388,609 | | \$181,808 | \$40,344 | \$52,673 | \$6,977 | \$25,730 | \$17,880 | \$63,197 | \$388,609 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$1,428,140 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$591,821 | \$210,079 | \$391,025 | \$40,845 | \$194,370 | \$0 | \$0 | \$1,428,140 |
| 311.000 | Structures and Improvements - SSP | \$1,507,083 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$624,535 | \$221,692 | \$412,639 | \$43,103 | \$205,114 | \$0 | \$0 | \$1,507,083 |
| 312.000 | Collecting & Impounding Reservoirs | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 313.000 | Lake, River and Other Intakes | \$204,153 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$84,601 | \$30,031 | \$55,897 | \$5,839 | \$27,785 | \$0 | \$0 | \$204,153 |
| 314.000 | Wells and Springs | \$365,806 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$151,590 | \$53,810 | \$100,158 | \$10,462 | \$49,786 | \$0 | \$0 | \$365,806 |
| 315.000 | Infiltration Galleries and Tunnels | \$1,502 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$622 | \$221 | \$411 | \$43 | \$204 | \$0 | \$0 | \$1,501 |
| 316.000 | Supply Mains | \$6,789,966 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,813,762 | \$998,804 | \$1,859,093 | \$194,193 | \$924,114 | \$0 | \$0 | \$6,789,966 |
| 317.000 | Other Water Source Plant | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SOURCE OF SUPPLY PLANT | | \$10,296,650 | | \$4,266,931 | \$1,514,637 | \$2,819,223 | \$294,485 | \$1,401,373 | \$0 | \$0 | \$10,296,649 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$34,228 | 6-Assoc. w/power and pumping facilities | \$14,092 | \$5,004 | \$9,313 | \$972 | \$4,628 | \$51 | \$168 | \$34,228 |
| 321.000 | Structures and Improvements - PP | \$4,602,793 | 6-Assoc. w/power and pumping facilities | \$1,894,970 | \$672,926 | \$1,252,420 | \$130,719 | \$622,298 | \$6,904 | \$22,554 | \$4,602,793 |
| 322.000 | Boiler Plant Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$456,777 | 6-Assoc. w/power and pumping facilities | \$188,055 | \$66,781 | \$124,289 | \$12,972 | \$61,756 | \$685 | \$2,238 | \$456,776 |
| 324.000 | Steam Pumping Equipment | \$191,958 | 6-Assoc. w/power and pumping facilities | \$79,029 | \$28,064 | \$52,232 | \$5,452 | \$25,953 | \$288 | \$941 | \$191,959 |
| 325.000 | Electric Pumping Equipment | \$5,228,866 | 6-Assoc. w/power and pumping facilities | \$2,152,724 | \$764,460 | \$1,422,774 | \$148,500 | \$706,943 | \$7,843 | \$25,621 | \$5,228,865 |
| 326.000 | Diesel Pumping Equipment | \$311,641 | 6-Assoc. w/power and pumping facilities | \$128,303 | \$45,562 | \$84,798 | \$8,851 | \$42,134 | \$467 | \$1,527 | \$311,642 |
| 327.000 | Hydraulic Pumping Equipment | \$75,205 | 6-Assoc. w/power and pumping facilities | \$30,962 | \$10,995 | \$20,463 | \$2,136 | \$10,168 | \$113 | \$369 | \$75,206 |
| 328.000 | Other Pumping Equipment | \$153,483 | 6-Assoc. w/power and pumping facilities | \$63,189 | \$22,439 | \$41,763 | \$4,359 | \$20,751 | \$230 | \$752 | \$153,483 |
| TOTAL PUMPING PLANT | | \$11,054,951 | | \$4,551,324 | \$1,616,233 | \$3,008,052 | \$313,961 | \$1,494,631 | \$16,581 | \$54,170 | \$11,054,952 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$310,073 | 6-Assoc. w/power and pumping facilities | \$127,657 | \$45,333 | \$84,371 | \$8,806 | \$41,922 | \$465 | \$1,519 | \$310,073 |
| 331.000 | Structures and Improvements - WTP | \$17,950,515 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$7,438,693 | \$2,640,521 | \$4,914,851 | \$513,285 | \$2,443,065 | \$0 | \$0 | \$17,950,515 |
| 332.000 | Water Treatment Equipment | \$14,004,807 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$5,803,592 | \$2,060,107 | \$3,834,516 | \$400,537 | \$1,906,054 | \$0 | \$0 | \$14,004,806 |
| 333.000 | Water Treatment - Other | \$982,706 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$407,233 | \$144,556 | \$269,065 | \$28,105 | \$133,746 | \$0 | \$0 | \$982,705 |
| TOTAL WATER TREATMENT PLANT | | \$33,248,101 | | \$13,777,175 | \$4,890,517 | \$9,102,803 | \$950,833 | \$4,524,787 | \$465 | \$1,519 | \$33,248,089 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$135,403 | 7-Assoc. with trans. and distrib. mains | \$11,861 | \$4,170 | \$7,298 | \$812 | \$3,629 | \$24,901 | \$82,731 | \$135,402 |
| 341.000 | Structures and Improvements - TDP | \$780,911 | 7-Assoc. with trans. and distrib. mains | \$66,856 | \$23,436 | \$41,013 | \$4,565 | \$20,392 | \$139,932 | \$464,917 | \$780,911 |
| 342.000 | Distribution Reservoirs and Standpipes | \$2,815,001 | 5-Associated with storage facilities. | \$1,031,135 | \$317,251 | \$424,784 | \$61,649 | \$328,792 | \$150,603 | \$500,789 | \$2,815,003 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Not Plant In Service

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|---|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------------|--------------------------|----------------------|
| 343.000 | Transmission and Distribution Mains | \$59,423,831 | 7-Assoc. with trans. and distrib. mains | \$5,205,528 | \$1,830,254 | \$3,202,944 | \$356,543 | \$1,592,559 | \$10,928,043 | \$36,307,981 | \$59,423,832 |
| 344.000 | Fire Mains | \$67,149 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$67,149 | \$67,149 |
| 345.000 | Services | \$9,940,855 | 10-Factors for allocating COS to customer class. | \$8,155,477 | \$955,316 | \$75,550 | \$111,338 | \$15,905 | \$627,268 | \$0 | \$9,940,854 |
| 346.000 | Motors | \$10,036,171 | 9-Associated with motors | \$7,740,899 | \$1,547,578 | \$388,400 | \$264,955 | \$94,340 | \$0 | \$0 | \$10,036,172 |
| 347.000 | Meter Installations | \$5,551,330 | 9-Associated with motors | \$4,281,741 | \$856,015 | \$214,836 | \$146,555 | \$52,183 | \$0 | \$0 | \$5,551,330 |
| 348.000 | Hydrants | \$4,946,496 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,946,496 | \$4,946,496 |
| 349.000 | Other Transmission & Distribution Plant | \$13,831 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$105 | \$33 | \$1 | \$7 | \$0 | \$3,166 | \$10,518 | \$13,830 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$93,690,978 | | \$26,493,402 | \$5,534,053 | \$4,354,826 | \$946,424 | \$2,107,800 | \$11,873,913 | \$42,380,561 | \$93,690,979 |
| INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | | | | | |
| 0.000 | Incentive Compensation Capitalization Adj. | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL INCENTIVE COMPENSATION CAPITALIZATION | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$186,156 | 15-A&G Basis | \$88,294 | \$19,435 | \$25,280 | \$3,351 | \$12,342 | \$8,265 | \$29,189 | \$186,156 |
| 390.000 | Structures and Improvements - GP | \$2,803,433 | 15-A&G Basis | \$1,329,668 | \$292,678 | \$380,706 | \$50,462 | \$185,868 | \$124,472 | \$439,578 | \$2,803,432 |
| 390.100 | Office Structures | \$2,096,372 | 15-A&G Basis | \$994,309 | \$218,861 | \$284,687 | \$37,735 | \$138,989 | \$93,079 | \$328,711 | \$2,096,371 |
| 390.200 | General Structures - HVAC | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.300 | Miscellaneous Structures | \$1,523,440 | 15-A&G Basis | \$722,568 | \$159,047 | \$206,883 | \$27,422 | \$101,004 | \$67,641 | \$238,875 | \$1,523,440 |
| 390.900 | Structures & Improvements - Leasehold | \$4,755 | 15-A&G Basis | \$2,255 | \$496 | \$646 | \$86 | \$315 | \$211 | \$746 | \$4,755 |
| 391.000 | Office Furniture and Equipment | -\$255,140 | 15-A&G Basis | -\$121,013 | -\$26,637 | -\$34,648 | -\$4,593 | -\$16,916 | -\$11,328 | -\$40,006 | -\$255,141 |
| 391.100 | Computers & Peripheral Equipment | \$966,674 | 15-A&G Basis | \$458,493 | \$100,921 | \$131,274 | \$17,400 | \$64,090 | \$42,920 | \$151,574 | \$966,672 |
| 391.200 | Computer Hardware & Software | \$41,231 | 15-A&G Basis | \$19,556 | \$4,305 | \$5,599 | \$742 | \$2,734 | \$1,831 | \$6,465 | \$41,232 |
| 391.250 | Computer Software | \$605,664 | 15-A&G Basis | \$287,266 | \$63,231 | \$82,249 | \$10,902 | \$40,156 | \$26,891 | \$94,968 | \$605,663 |
| 391.260 | Personal Computer Software | \$12,791 | 15-A&G Basis | \$6,067 | \$1,335 | \$1,737 | \$230 | \$848 | \$568 | \$2,006 | \$12,791 |
| 391.300 | Other Office Equipment | \$78,072 | 15-A&G Basis | \$37,030 | \$8,151 | \$10,602 | \$1,405 | \$5,176 | \$3,466 | \$12,242 | \$78,072 |
| 391.400 | BTS Initial Investment | \$3,383,374 | 15-A&G Basis | \$1,604,734 | \$353,224 | \$459,462 | \$60,901 | \$224,318 | \$150,222 | \$530,513 | \$3,383,374 |
| 392.000 | Transportation Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.100 | Transportation Equipment - Light Trucks | \$378,995 | 15-A&G Basis | \$179,757 | \$39,567 | \$51,468 | \$6,822 | \$25,127 | \$16,827 | \$59,426 | \$378,994 |
| 392.200 | Transportation Equipment - Heavy Trucks | \$34,689 | 15-A&G Basis | \$16,453 | \$3,622 | \$4,711 | \$624 | \$2,300 | \$1,540 | \$5,439 | \$34,689 |
| 392.300 | Transportation Equipment - Cars | -\$75,463 | 15-A&G Basis | -\$35,792 | -\$7,878 | -\$10,248 | -\$1,358 | -\$5,003 | -\$3,351 | -\$11,833 | -\$75,463 |
| 392.400 | Transportation Equipment - Other | -\$258,759 | 15-A&G Basis | -\$122,729 | -\$27,014 | -\$35,139 | -\$4,658 | -\$17,156 | -\$11,489 | -\$40,573 | -\$258,759 |
| 393.000 | Stores Equipment | \$90,343 | 15-A&G Basis | \$42,850 | \$9,432 | \$12,269 | \$1,626 | \$5,990 | \$4,011 | \$14,166 | \$90,344 |
| 394.000 | Tools, Shop and Garage Equipment | \$432,220 | 15-A&G Basis | \$205,002 | \$45,124 | \$58,695 | \$7,790 | \$28,656 | \$10,191 | \$67,772 | \$432,220 |
| 395.000 | Laboratory Equipment | \$115,244 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$47,757 | \$18,952 | \$31,554 | \$3,296 | \$15,885 | \$0 | \$0 | \$115,244 |
| 396.000 | Power Operated Equipment | -\$179,821 | 15-A&G Basis | -\$85,289 | -\$18,773 | -\$24,420 | -\$3,237 | -\$11,922 | -\$7,984 | -\$28,196 | -\$179,821 |
| 397.000 | Communication Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397.100 | Communication Equipment (non telephone) | \$349,158 | 15-A&G Basis | \$165,606 | \$36,452 | \$47,416 | \$6,285 | \$23,149 | \$15,503 | \$54,748 | \$349,159 |
| 397.200 | Telephone Equipment | \$1,427 | 15-A&G Basis | \$677 | \$149 | \$194 | \$26 | \$95 | \$63 | \$224 | \$1,428 |
| 398.000 | Miscellaneous Equipment | \$614,153 | 15-A&G Basis | \$291,293 | \$64,118 | \$83,402 | \$11,055 | \$40,718 | \$27,268 | \$96,299 | \$614,153 |
| 399.000 | Other Tangible Equipment | \$8,516 | 17-UPIS Basis | \$2,919 | \$788 | \$1,112 | \$145 | \$549 | \$657 | \$2,345 | \$8,515 |
| TOTAL GENERAL PLANT | | \$12,957,524 | | \$6,137,731 | \$1,357,586 | \$1,775,491 | \$234,449 | \$867,112 | \$570,474 | \$2,014,678 | \$12,957,521 |
| TOTAL NET PLANT IN SERVICE | | \$161,636,813 | | \$55,408,371 | \$14,953,370 | \$21,113,088 | \$2,747,129 | \$10,421,433 | \$12,479,313 | \$44,514,125 | \$161,636,809 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Summary

| Description | MO Adjusted Jurisdictional | Allocation Number | Residential | | | Other Public | Sales for | Fire Protection | Fire Protection | Total |
|---|----------------------------|---------------------------------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|----------------------|
| | | | Commercial | Industrial | Auth. | Resale | Private | Public | | |
| Plant In Service | \$216,608,619 | from Plant | \$75,070,173 | \$20,698,164 | \$30,268,001 | \$3,821,247 | \$15,019,982 | \$15,624,414 | \$56,106,644 | \$216,608,825 |
| Less Accumulated Depreciation Reserve | \$54,971,806 | from Reserve | \$19,661,802 | \$5,744,792 | \$8,154,934 | \$1,074,116 | \$4,598,545 | \$3,145,098 | \$11,592,519 | \$54,971,806 |
| Net Plant In Service | \$161,636,813 | from Net Plant | \$55,408,371 | \$14,953,370 | \$22,113,068 | \$2,747,129 | \$10,421,433 | \$12,479,313 | \$44,514,125 | \$161,636,809 |
| ADD TO NET PLANT IN SERVICE | | | | | | | | | | |
| Chemicals | \$34,115 | 16-Labor Basis | \$18,681 | \$2,951 | \$2,074 | \$437 | \$969 | \$2,306 | \$6,697 | \$34,115 |
| Group Ins | \$64,619 | 15-A&G Basis | \$30,649 | \$6,746 | \$8,775 | \$1,163 | \$4,284 | \$2,869 | \$10,132 | \$64,618 |
| Insurance Other | \$127,444 | 15-A&G Basis | \$60,447 | \$13,305 | \$17,307 | \$2,294 | \$8,450 | \$5,659 | \$19,983 | \$127,445 |
| Labor/Base Payroll | \$322,924 | 16-Labor Basis | \$176,833 | \$27,933 | \$19,634 | \$4,133 | \$9,171 | \$21,830 | \$63,390 | \$322,924 |
| Pension and OPEB 401K | \$32,756 | 16-Labor Basis | \$17,937 | \$2,833 | \$1,892 | \$419 | \$930 | \$2,214 | \$6,430 | \$32,755 |
| Power | \$5,162 | 16-Labor Basis | \$2,827 | \$447 | \$314 | \$66 | \$147 | \$349 | \$1,013 | \$5,163 |
| Purchased Water | \$107,272 | 1-Varies with water used | \$41,032 | \$16,026 | \$33,126 | \$3,111 | \$13,978 | \$0 | \$0 | \$107,273 |
| Rents | \$3,307 | 1-Varies with water used | \$1,265 | \$494 | \$1,021 | \$96 | \$431 | \$0 | \$0 | \$3,307 |
| Serv Co | \$629 | 15-A&G Basis | \$298 | \$66 | \$85 | \$11 | \$42 | \$28 | \$99 | \$629 |
| PSC Assessment | -\$78,545 | 15-A&G Basis | -\$37,254 | -\$8,200 | -\$10,666 | -\$1,414 | -\$5,208 | -\$3,487 | -\$12,316 | -\$78,545 |
| Waste Disposal | \$20,037 | 15-A&G Basis | \$9,504 | \$2,092 | \$2,721 | \$361 | \$1,328 | \$890 | \$3,142 | \$20,038 |
| Cash Vouchers | -\$15,340 | 1-Varies with water used | -\$5,868 | -\$2,292 | -\$4,737 | -\$445 | -\$1,999 | \$0 | \$0 | -\$15,341 |
| Payroll Tax | -\$61,445 | 15-A&G Basis | -\$29,143 | -\$6,415 | -\$8,344 | -\$1,106 | -\$4,074 | -\$2,728 | -\$9,635 | -\$61,445 |
| Property Tax | \$17,915 | 17-UPIS Basis | \$6,141 | \$1,057 | \$2,340 | \$305 | \$1,156 | \$1,383 | \$4,934 | \$17,916 |
| Contributions in Aid of Construction Amortization | -\$763,963 | 17-UPIS Basis | -\$261,887 | -\$70,667 | -\$99,774 | -\$12,987 | -\$49,276 | -\$58,978 | -\$210,395 | -\$763,964 |
| Materials & Supplies | \$3,702,893 | 19-Total COS Basis | \$1,624,829 | \$386,582 | \$525,811 | \$68,504 | \$258,092 | \$190,329 | \$648,747 | \$3,702,894 |
| Prepayments | \$485,701 | 15-A&G Basis | \$230,368 | \$50,707 | \$65,958 | \$8,743 | \$32,202 | \$21,565 | \$76,158 | \$485,701 |
| Prepaid Pension Asset | \$216,123 | 15-A&G Basis | \$102,507 | \$22,563 | \$29,350 | \$3,890 | \$14,329 | \$9,596 | \$33,888 | \$216,123 |
| Tank Painting Tracker | \$853,839 | 15-A&G Basis | \$404,976 | \$89,141 | \$115,951 | \$15,369 | \$56,610 | \$37,910 | \$133,882 | \$853,839 |
| TOTAL ADD TO NET PLANT IN SERVICE | \$5,165,593 | 5-Associated with storage facilities. | \$33,022 | \$10,160 | \$13,604 | \$1,974 | \$10,530 | \$4,823 | \$16,038 | \$90,151 |
| | | | \$2,427,164 | \$546,129 | \$716,542 | \$94,924 | \$352,082 | \$236,558 | \$792,187 | \$5,165,596 |
| SUBTRACT FROM NET PLANT | | | | | | | | | | |
| Federal Tax Offset | \$153,800 | 17-UPIS Basis | \$52,723 | \$14,227 | \$20,086 | \$2,615 | \$9,920 | \$11,873 | \$42,357 | \$153,801 |
| State Tax Offset | \$25,030 | 17-UPIS Basis | \$8,580 | \$2,315 | \$3,269 | \$426 | \$1,614 | \$1,932 | \$6,893 | \$25,029 |
| City Tax Offset | \$3,016 | 17-UPIS Basis | \$1,034 | \$279 | \$394 | \$51 | \$195 | \$233 | \$831 | \$3,017 |
| Interest Expense Offset | \$365,898 | 17-UPIS Basis | \$125,430 | \$33,846 | \$47,786 | \$6,220 | \$23,600 | \$28,247 | \$100,768 | \$365,897 |
| Contributions in Aid of Construction | \$28,603,176 | 19-Total COS Basis | \$9,040,674 | \$2,150,972 | \$2,925,651 | \$381,159 | \$1,436,041 | \$1,059,003 | \$3,609,676 | \$28,603,176 |
| Customer Advances | \$3,000,874 | 17-UPIS Basis | \$1,028,700 | \$277,581 | \$391,914 | \$51,015 | \$193,556 | \$231,667 | \$826,441 | \$3,000,874 |
| Accumulated Deferred Income Taxes | \$35,058,448 | 17-UPIS Basis | \$12,018,036 | \$3,242,906 | \$4,578,633 | \$595,994 | \$2,261,270 | \$2,706,512 | \$9,655,097 | \$35,058,448 |
| OPEB Tracker | \$469,490 | 16-Labor Basis | \$257,093 | \$40,611 | \$28,545 | \$6,009 | \$13,334 | \$31,738 | \$92,161 | \$469,491 |
| Pension Tracker | \$334,598 | 16-Labor Basis | \$183,226 | \$28,943 | \$20,344 | \$4,283 | \$9,503 | \$22,619 | \$65,682 | \$334,600 |
| TOTAL SUBTRACT FROM NET PLANT | \$60,014,330 | | \$22,715,496 | \$5,791,680 | \$8,016,622 | \$1,047,772 | \$3,949,033 | \$4,093,824 | \$14,399,906 | \$60,014,333 |
| TOTAL RATE BASE | \$106,788,076 | | \$35,120,039 | \$9,707,819 | \$13,812,988 | \$1,794,281 | \$6,824,482 | \$8,622,047 | \$30,906,406 | \$106,788,072 |
| TOTAL RETURN ON RATE BASE | \$7,320,323 | Rate of Return used is 0.06855 | \$2,407,479 | \$665,471 | \$946,880 | \$122,998 | \$467,819 | \$591,041 | \$2,118,634 | \$7,320,322 |
| TOTAL OPERATING & MAINT. EXPENSE | \$21,051,649 | from Income Statement | \$9,754,925 | \$2,280,415 | \$3,090,046 | \$400,640 | \$1,516,837 | \$932,549 | \$3,076,241 | \$21,051,652 |
| TOTAL INCOME TAXES | \$3,468,322 | from Income Statement | \$1,645,025 | \$362,093 | \$470,998 | \$62,430 | \$229,950 | \$153,993 | \$543,833 | \$3,468,322 |
| TOTAL DEFERRED INCOME TAXES | \$726,691 | from Income Statement | \$344,670 | \$75,866 | \$98,685 | \$13,081 | \$48,179 | \$32,265 | \$113,946 | \$726,692 |
| ADDITIONAL CURRENT TAX REQUIRED | -\$1,321,000 | 18-Rate Base Basis | -\$434,609 | -\$120,079 | -\$170,805 | -\$22,193 | -\$84,412 | -\$106,605 | -\$382,297 | -\$1,321,000 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Summary

| Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---|----------------------------|-----------------------------|---------------|--------------|--------------|--------------------|------------------|---------------------------|--------------------------|---------------|
| TOTAL EXPENSES | \$23,925,662 | | \$11,310,011 | \$2,598,295 | \$3,488,924 | \$453,958 | \$1,710,554 | \$1,012,202 | \$3,351,723 | \$23,925,666 |
| CLASS COST OF SERVICE | \$31,245,985 | | \$13,717,490 | \$3,263,766 | \$4,435,804 | \$576,956 | \$2,178,373 | \$1,603,243 | \$5,470,357 | \$31,245,988 |
| OTHER WATER REVENUES - OPER. REV. DESCRIPTION | \$448,871 | | \$196,965 | \$46,862 | \$63,740 | \$8,304 | \$31,286 | \$23,072 | \$78,642 | \$448,871 |
| REVENUE CONTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER WATER REVENUES - OPER. REV. | \$448,871 | | \$196,965 | \$46,862 | \$63,740 | \$8,304 | \$31,286 | \$23,072 | \$78,642 | \$448,871 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$30,797,114 | | \$13,520,525 | \$3,216,904 | \$4,372,064 | \$568,652 | \$2,147,087 | \$1,580,171 | \$5,391,715 | \$30,797,117 |
| REALLOCATION OF PUBLIC FIRE | \$5,391,715 | 20-Total COS Basis w/o Fire | \$3,362,812 | \$800,130 | \$1,087,509 | \$141,263 | \$0 | \$0 | -\$5,391,715 | -\$1 |
| TOTAL AFTER REALLOCATION OF PUBLIC FIRE | \$30,797,114 | | \$16,883,337 | \$4,017,034 | \$5,459,573 | \$709,915 | \$2,147,087 | \$1,580,171 | \$0 | \$30,797,116 |
| REQUIRED MARGIN REVENUES | \$30,797,114 | | \$16,883,337 | \$4,017,034 | \$5,459,573 | \$709,915 | \$2,147,087 | \$1,580,171 | \$0 | \$30,797,116 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$30,797,114 | | -\$16,883,337 | -\$4,017,034 | -\$5,459,573 | -\$709,915 | -\$2,147,087 | -\$1,580,171 | \$0 | -\$30,797,116 |
| COS MARGIN REVENUES @ 0% | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUE ABOVE (BELOW) COS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| % 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% | 0.0000% |

Missouri American Water Company
Case Number WR-2017-0285

District 3
Test Year Ending 12-31-2016
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|--|------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 302.000 | Franchises and Consents | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 303.000 | Miscellaneous Intangible Plant | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL INTANGIBLE PLANT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 311.000 | Structures and Improvements - SSP | \$115,515 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$45,963 | \$26,245 | \$27,920 | \$6,215 | \$9,172 | \$0 | \$0 | \$115,515 |
| 312.000 | Collecting & Impounding Reservoirs | \$419 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$167 | \$95 | \$101 | \$23 | \$33 | \$0 | \$0 | \$419 |
| 313.000 | Lake, River and Other Intakes | \$24,465 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$9,735 | \$5,558 | \$5,913 | \$1,316 | \$1,943 | \$0 | \$0 | \$24,465 |
| 314.000 | Wells and Springs | \$138,021 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$54,919 | \$31,358 | \$33,360 | \$7,426 | \$10,959 | \$0 | \$0 | \$138,022 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$67,481 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$26,851 | \$15,332 | \$16,310 | \$3,630 | \$5,358 | \$0 | \$0 | \$67,481 |
| 317.000 | Other Water Source Plant | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCE OF SUPPLY PLANT | \$345,901 | | \$137,635 | \$78,588 | \$83,604 | \$18,610 | \$27,465 | \$0 | \$0 | \$345,902 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 321.000 | Structures and Improvements - PP | \$88,953 | 6-Assoc. w/power and pumping facilities | \$33,825 | \$19,321 | \$20,547 | \$4,574 | \$6,756 | \$583 | \$1,348 | \$86,954 |
| 322.000 | Boiler Plant Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$25,021 | 6-Assoc. w/power and pumping facilities | \$9,733 | \$5,560 | \$5,912 | \$1,316 | \$1,944 | \$168 | \$388 | \$25,021 |
| 324.000 | Steam Pumping Equipment | \$4,692 | 6-Assoc. w/power and pumping facilities | \$1,825 | \$1,043 | \$1,109 | \$247 | \$365 | \$31 | \$73 | \$4,693 |
| 325.000 | Electric Pumping Equipment | \$111,834 | 6-Assoc. w/power and pumping facilities | \$43,503 | \$24,850 | \$26,426 | \$5,882 | \$8,690 | \$749 | \$1,733 | \$111,833 |
| 326.000 | Diesel Pumping Equipment | \$1,330 | 6-Assoc. w/power and pumping facilities | \$517 | \$296 | \$314 | \$70 | \$103 | \$9 | \$21 | \$1,330 |
| 327.000 | Hydraulic Pumping Equipment | \$2,111 | 6-Assoc. w/power and pumping facilities | \$821 | \$469 | \$499 | \$111 | \$164 | \$14 | \$33 | \$2,111 |
| 328.000 | Other Pumping Equipment | \$29,985 | 6-Assoc. w/power and pumping facilities | \$11,664 | \$6,663 | \$7,085 | \$1,577 | \$2,330 | \$201 | \$465 | \$29,985 |
| | TOTAL PUMPING PLANT | \$261,926 | | \$101,888 | \$58,202 | \$61,892 | \$13,777 | \$20,352 | \$1,755 | \$4,061 | \$261,927 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 331.000 | Structures and Improvements - WTP | \$395,569 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$157,397 | \$89,873 | \$95,609 | \$21,282 | \$31,408 | \$0 | \$0 | \$395,569 |
| 332.000 | Water Treatment Equipment | \$448,314 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$178,384 | \$101,857 | \$108,357 | \$24,119 | \$35,596 | \$0 | \$0 | \$448,313 |
| 333.000 | Water Treatment - Other | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL WATER TREATMENT PLANT | \$843,883 | | \$335,781 | \$191,730 | \$203,966 | \$45,401 | \$67,004 | \$0 | \$0 | \$843,882 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$0 | 7-Assoc. with trans. and distrib. mains | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 341.000 | Structures and Improvements - TDP | \$20,764 | 7-Assoc. with trans. and distrib. mains | \$1,701 | \$966 | \$999 | \$228 | \$324 | \$4,969 | \$11,578 | \$20,765 |
| 342.000 | Distribution Reservoirs and Standpipes | \$169,299 | 5-Associated with storage facilities. | \$43,527 | \$22,009 | \$17,607 | \$5,197 | \$8,499 | \$21,755 | \$50,705 | \$169,299 |
| 343.000 | Transmission and Distribution Mains | \$1,106,482 | 7-Assoc. with trans. and distrib. mains | \$90,621 | \$51,451 | \$53,222 | \$12,171 | \$17,261 | \$264,781 | \$616,974 | \$1,106,481 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Depreciation Expense

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|---|--------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| 344.000 | Fire Mains | \$1,928 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,928 | \$1,928 |
| 345.000 | Services | \$555,506 | 10-Factors for allocating COS to customer class. | \$442,699 | \$62,727 | \$2,611 | \$6,778 | \$444 | \$40,336 | \$0 | \$555,595 |
| 346.000 | Meters | \$230,080 | 9-Associated with meters | \$170,075 | \$42,864 | \$5,591 | \$9,824 | \$1,726 | \$0 | \$0 | \$230,080 |
| 347.000 | Meter Installations | \$118,792 | 9-Associated with meters | \$87,811 | \$22,131 | \$2,887 | \$5,072 | \$891 | \$0 | \$0 | \$118,792 |
| 348.000 | Hydrants | \$60,525 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,525 | \$60,525 |
| 349.000 | Other Transmission & Distribution Plant | \$279 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$1 | \$1 | \$0 | \$0 | \$0 | \$83 | \$194 | \$279 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$2,263,745 | | \$836,435 | \$202,149 | \$82,917 | \$39,270 | \$29,145 | \$331,924 | \$741,904 | \$2,263,744 |
| INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | | | | | |
| 0.000 | Incentive Compensation Capitalization Adj. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL INCENTIVE COMPENSATION CAPITALIZATION | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.000 | Structures and Improvements - GP | \$120,044 | 15-A&G Basis | \$53,384 | \$18,823 | \$15,162 | \$4,130 | \$4,958 | \$6,362 | \$17,226 | \$120,045 |
| 390.100 | Office Structures | \$17,930 | 15-A&G Basis | \$7,973 | \$2,811 | \$2,265 | \$617 | \$741 | \$950 | \$2,573 | \$17,930 |
| 390.200 | General Structures - HVAC | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.300 | Miscellaneous Structures | \$2,475 | 15-A&G Basis | \$1,101 | \$388 | \$313 | \$85 | \$102 | \$131 | \$355 | \$2,475 |
| 390.900 | Structures & Improvements - Leasehold | \$467 | 15-A&G Basis | \$208 | \$73 | \$59 | \$16 | \$19 | \$25 | \$67 | \$467 |
| 391.000 | Office Furniture and Equipment | \$8,245 | 15-A&G Basis | \$3,667 | \$1,293 | \$1,041 | \$284 | \$341 | \$437 | \$1,183 | \$8,246 |
| 391.100 | Computers & Peripheral Equipment | \$151,934 | 15-A&G Basis | \$67,565 | \$23,823 | \$19,189 | \$5,227 | \$6,275 | \$8,053 | \$21,803 | \$151,935 |
| 391.200 | Computer Hardware & Software | \$9,391 | 15-A&G Basis | \$3,731 | \$1,316 | \$1,080 | \$289 | \$347 | \$445 | \$1,204 | \$8,392 |
| 391.250 | Computer Software | \$70,277 | 15-A&G Basis | \$31,252 | \$11,019 | \$8,876 | \$2,418 | \$2,902 | \$3,725 | \$10,085 | \$70,277 |
| 391.260 | Personal Computer Software | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 391.300 | Other Office Equipment | \$2,013 | 15-A&G Basis | \$895 | \$316 | \$254 | \$60 | \$83 | \$107 | \$289 | \$2,013 |
| 391.400 | BTS Initial Investment | \$213,477 | 15-A&G Basis | \$94,933 | \$33,473 | \$26,982 | \$7,344 | \$8,817 | \$11,314 | \$30,634 | \$213,477 |
| 392.000 | Transportation Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.100 | Transportation Equipment - Light Trucks | \$26,735 | 15-A&G Basis | \$11,889 | \$4,192 | \$3,377 | \$920 | \$1,104 | \$1,417 | \$3,836 | \$26,735 |
| 392.200 | Transportation Equipment - Heavy Trucks | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.300 | Transportation Equipment - Cars | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.400 | Transportation Equipment - Other | \$6,879 | 15-A&G Basis | \$3,059 | \$1,079 | \$869 | \$237 | \$284 | \$365 | \$987 | \$6,880 |
| 393.000 | Stores Equipment | \$1,288 | 15-A&G Basis | \$573 | \$202 | \$163 | \$44 | \$53 | \$68 | \$185 | \$1,288 |
| 394.000 | Tools, Shop and Garage Equipment | \$39,302 | 15-A&G Basis | \$17,478 | \$6,163 | \$4,984 | \$1,352 | \$1,623 | \$2,083 | \$5,640 | \$39,303 |
| 395.000 | Laboratory Equipment | \$8,814 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$3,507 | \$2,003 | \$2,130 | \$474 | \$700 | \$0 | \$0 | \$8,814 |
| 396.000 | Power Operated Equipment | \$9,972 | 15-A&G Basis | \$4,435 | \$1,564 | \$1,259 | \$343 | \$412 | \$529 | \$1,431 | \$9,973 |
| 397.000 | Communication Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397.100 | Communication Equipment (non telephone) | \$44,658 | 15-A&G Basis | \$19,859 | \$7,002 | \$5,640 | \$1,536 | \$1,844 | \$2,367 | \$6,408 | \$44,656 |
| 397.200 | Telephone Equipment | \$3,821 | 15-A&G Basis | \$1,699 | \$599 | \$483 | \$131 | \$158 | \$203 | \$548 | \$3,821 |
| 398.000 | Miscellaneous Equipment | \$18,720 | 15-A&G Basis | \$8,325 | \$2,935 | \$2,364 | \$644 | \$773 | \$992 | \$2,686 | \$18,719 |
| 399.000 | Other Tangible Equipment | \$135 | 17-UPIS Basis | \$43 | \$18 | \$15 | \$4 | \$5 | \$15 | \$35 | \$135 |
| TOTAL GENERAL PLANT | | \$755,577 | | \$335,576 | \$119,092 | \$96,445 | \$26,164 | \$31,541 | \$39,588 | \$107,175 | \$755,581 |
| TOTAL DEPRECIATION | | \$4,471,032 | | \$1,747,315 | \$849,761 | \$528,824 | \$143,222 | \$178,507 | \$373,267 | \$853,140 | \$4,471,036 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| OPERATING REVENUES | | | | | | | | | | | |
| 461.000 | Residential | \$13,451,643 | To Residential | \$13,451,643 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,451,643 |
| 461.200 | Commercial | \$5,531,006 | To Commercial | \$0 | \$5,531,006 | \$0 | \$0 | \$0 | \$0 | \$0 | \$5,531,006 |
| 461.300 | Industrial | \$3,484,013 | To Industrial | \$0 | \$0 | \$3,484,013 | \$0 | \$0 | \$0 | \$0 | \$3,484,013 |
| 462.000 | Private Fire Protection | \$997,128 | To Private Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$997,128 | \$0 | \$997,128 |
| 463.000 | Public Fire Protection | \$0 | To Public Fire Protection | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 464.000 | Other Public Auth. | \$1,092,396 | To Other Public Auth. | \$0 | \$0 | \$0 | \$1,092,396 | \$0 | \$0 | \$0 | \$1,092,396 |
| 466.000 | Sales for Resale | \$1,099,418 | To Sales for Resale | \$0 | \$0 | \$0 | \$0 | \$1,099,418 | \$0 | \$0 | \$1,099,418 |
| 471.000 | Other Water Revenue - Oper. Rev. | \$351,215 | 19-Total COS Basis | \$144,174 | \$50,821 | \$40,530 | \$11,063 | \$13,246 | \$27,254 | \$63,991 | \$351,179 |
| TOTAL OPERATING REVENUES | | \$26,006,819 | | \$13,595,817 | \$5,581,827 | \$3,524,543 | \$1,103,459 | \$1,112,764 | \$1,024,382 | \$63,991 | \$26,006,783 |
| SOURCE OF SUPPLY EXPENSES | | | | | | | | | | | |
| 600.000 | Operation Supervision & Engineering | \$39 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$16 | \$9 | \$9 | \$2 | \$3 | \$0 | \$0 | \$39 |
| 601.000 | Operation Labor & Expenses | -\$428,705 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | -\$170,582 | -\$97,402 | -\$103,618 | -\$23,064 | -\$34,039 | \$0 | \$0 | -\$428,705 |
| 602.000 | Purchased Water | \$29,802 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$11,858 | \$6,771 | \$7,203 | \$1,603 | \$2,366 | \$0 | \$0 | \$29,801 |
| 603.000 | Miscellaneous Expenses | \$715,153 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$284,559 | \$162,483 | \$172,852 | \$38,475 | \$56,783 | \$0 | \$0 | \$715,152 |
| 604.000 | Rents - SSE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 610.000 | Maint. Supervision & Engineering | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 611.000 | Maint. of Structures & Improvements | \$469 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$187 | \$107 | \$113 | \$25 | \$37 | \$0 | \$0 | \$469 |
| 612.000 | Maint. of Collect. & Impound. Reservoirs | \$15 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$6 | \$3 | \$4 | \$1 | \$1 | \$0 | \$0 | \$15 |
| 613.000 | Maint. of Lake, River and Other Intakes | \$88 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$35 | \$20 | \$21 | \$5 | \$7 | \$0 | \$0 | \$88 |
| 614.000 | Maint. of Wells & Springs | \$133,170 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$52,988 | \$30,256 | \$32,187 | \$7,165 | \$10,574 | \$0 | \$0 | \$133,170 |
| 615.000 | Maint. of Infiltration Galleries & Tunnels | \$3 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$3 |
| 616.000 | Maint. of Supply Mains | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 617.000 | Maint. Of Misc. Water Source Plant | \$11,214 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$4,462 | \$2,548 | \$2,710 | \$603 | \$890 | \$0 | \$0 | \$11,213 |
| TOTAL SOURCE OF SUPPLY EXPENSES | | \$461,248 | | \$183,530 | \$104,796 | \$111,482 | \$24,815 | \$36,622 | \$0 | \$0 | \$461,245 |
| PUMPING EXPENSES | | | | | | | | | | | |
| 620.000 | Operation Supervision & Engineering - PE | \$43,243 | 6-Assoc. w/power and pumping facilities | \$16,822 | \$9,608 | \$10,218 | \$2,275 | \$3,360 | \$280 | \$670 | \$43,244 |
| 621.000 | Fuel for Power Production | \$3,362 | 6-Assoc. w/power and pumping facilities | \$1,308 | \$747 | \$794 | \$177 | \$281 | \$23 | \$52 | \$3,362 |
| 622.000 | Power Production Labor & Expenses | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 623.000 | Fuel or Power Purchased for Pumping | \$469,010 | 6-Assoc. w/power and pumping facilities | \$182,445 | \$104,214 | \$110,827 | \$24,670 | \$36,442 | \$3,142 | \$7,270 | \$469,010 |
| 624.000 | Pumping Labor and Expenses | \$363,328 | 6-Assoc. w/power and pumping facilities | \$141,335 | \$80,731 | \$85,854 | \$19,111 | \$28,231 | \$2,434 | \$5,632 | \$363,328 |
| 625.000 | Expenses Transferred - Cr. | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 626.000 | Miscellaneous Expense | \$9,194 | 6-Assoc. w/power and pumping facilities | \$3,576 | \$2,043 | \$2,173 | \$484 | \$714 | \$62 | \$143 | \$9,195 |
| 627.000 | Rents - PE | \$2,571 | 6-Assoc. w/power and pumping facilities | \$1,000 | \$571 | \$608 | \$135 | \$200 | \$17 | \$40 | \$2,571 |
| 630.000 | Maint. Supervision & Engineering - PE | \$39,494 | 6-Assoc. w/power and pumping facilities | \$15,363 | \$8,776 | \$9,332 | \$2,077 | \$3,069 | \$265 | \$612 | \$39,494 |
| 631.000 | Maint. of Structures & Improvements - PE | \$12 | 6-Assoc. w/power and pumping facilities | \$5 | \$3 | \$3 | \$1 | \$1 | \$0 | \$0 | \$13 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|--|------------------|------------------|------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| 632.000 | Maint. of Power Production Equipment | \$3 | 6-Assoc. w/power and pumping facilities | \$1 | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$3 |
| 633.000 | Maint. of Pumping Equipment | \$101,201 | 6-Assoc. w/power and pumping facilities | \$39,367 | \$22,487 | \$23,914 | \$5,323 | \$7,883 | \$678 | \$1,569 | \$101,201 |
| | TOTAL PUMPING EXPENSES | \$1,031,418 | | \$401,222 | \$229,182 | \$243,724 | \$54,253 | \$80,141 | \$6,911 | \$15,988 | \$1,031,421 |
| WATER TREATMENT EXPENSES | | | | | | | | | | | |
| 640.000 | Operation, Supervision & Engineer. - WTE | \$37,944 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$15,098 | \$8,621 | \$9,171 | \$2,041 | \$3,013 | \$0 | \$0 | \$37,944 |
| 641.000 | Chemicals - WTE | \$240,949 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$95,874 | \$54,744 | \$58,237 | \$12,983 | \$19,131 | \$0 | \$0 | \$240,949 |
| 642.000 | Operation Labor & Expenses - WTE | \$36,927 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$14,693 | \$8,390 | \$8,925 | \$1,987 | \$2,932 | \$0 | \$0 | \$36,927 |
| 643.000 | Miscellaneous Expenses - WTE | \$480,482 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$191,184 | \$109,166 | \$116,132 | \$25,850 | \$38,150 | \$0 | \$0 | \$480,482 |
| 644.000 | Rents - WTE | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 650.000 | Maint. Supervision & Engineering - WTE | \$78,905 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$31,396 | \$17,927 | \$19,071 | \$4,245 | \$6,265 | \$0 | \$0 | \$78,904 |
| 651.000 | Maint. of Structures & Improvements - WTE | \$29 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$12 | \$7 | \$7 | \$2 | \$2 | \$0 | \$0 | \$30 |
| 652.000 | Maint. of Water Treatment Equipment | \$28,921 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$11,508 | \$6,571 | \$6,990 | \$1,556 | \$2,296 | \$0 | \$0 | \$28,921 |
| | TOTAL WATER TREATMENT EXPENSES | \$904,157 | | \$359,765 | \$205,426 | \$218,533 | \$48,644 | \$71,789 | \$0 | \$0 | \$904,157 |
| TRANSMISSION & DIST. EXPENSES | | | | | | | | | | | |
| 660.000 | Operation Supervision & Engineering - TDE | \$0 | 11-T & D OP Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 661.000 | Storage Facilities Expenses TDE | \$0 | 5-Associated with storage facilities. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 662.000 | Transmission & Distribution Lines Expenses | \$157,371 | 7-Assoc. with trans. and distrib. mains | \$12,889 | \$7,318 | \$7,570 | \$1,731 | \$2,455 | \$37,659 | \$87,750 | \$157,372 |
| 663.000 | Motor Expenses - TDE | \$303,426 | 9-Associated with motors | \$224,292 | \$56,528 | \$7,373 | \$12,956 | \$2,276 | \$0 | \$0 | \$303,425 |
| 664.000 | Customer Installations Expenses - TDE | \$5,331 | 10-Factors for allocating COS to customer class. | \$4,248 | \$602 | \$25 | \$65 | \$4 | \$387 | \$0 | \$5,331 |
| 665.000 | Miscellaneous Expenses - TDE | \$179,988 | 11-T & D OP Basis | \$93,216 | \$24,892 | \$5,778 | \$5,688 | \$1,836 | \$14,687 | \$33,892 | \$179,989 |
| 666.000 | Rents - TDE | \$1,606 | 11-T & D OP Basis | \$832 | \$222 | \$52 | \$51 | \$16 | \$131 | \$302 | \$1,606 |
| 670.000 | Maint. Supervision and Engineering - TDE | \$0 | 12-Trans. & Dist. Maint. Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 671.000 | Maint. of Structures & Improvements - TDE | \$615 | 12-Trans. & Dist. Maint. Expenses | \$101 | \$33 | \$23 | \$7 | \$7 | \$111 | \$334 | \$616 |
| 672.000 | Maint. of Dist. Reservoirs & Standpipes - TDE | \$24 | 5-Associated with storage facilities. | \$6 | \$3 | \$2 | \$1 | \$1 | \$3 | \$7 | \$23 |
| 673.000 | Maint. of Transmission & Distribution Mains | \$264,459 | 7-Assoc. with trans. and distrib. mains | \$21,659 | \$12,297 | \$12,720 | \$2,909 | \$4,126 | \$63,285 | \$147,462 | \$264,458 |
| 674.000 | Maint. of Fire Mains - TDE | \$130 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$130 | \$130 |
| 675.000 | Maint. of Services - TDE | \$29,370 | 10-Factors for allocating COS to customer class. | \$23,402 | \$3,316 | \$138 | \$358 | \$23 | \$2,132 | \$0 | \$29,369 |
| 676.000 | Maint. of Motors - TDE | \$20,062 | 9-Associated with motors | \$14,830 | \$3,738 | \$488 | \$857 | \$150 | \$0 | \$0 | \$20,063 |
| 677.000 | Maint. of Hydrants - TDE | \$49,773 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$49,773 | \$49,773 |
| 678.000 | Maint. of Miscellaneous Plant - TDE | \$325,019 | 12-Trans. & Dist. Maint. Expenses | \$53,531 | \$17,291 | \$11,928 | \$3,673 | \$3,835 | \$58,438 | \$176,323 | \$325,019 |
| | TOTAL TRANSMISSION & DIST. EXPENSES | \$1,337,174 | | \$449,006 | \$126,240 | \$46,097 | \$28,296 | \$14,729 | \$176,833 | \$495,973 | \$1,337,174 |
| CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | | |
| 901.000 | Supervision - CAE | \$0 | 13-Allocation of Billing and Collecting Costs. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 902.000 | Meter Reading Expenses - CAE | \$227,143 | 14-Meter reading costs. | \$201,794 | \$22,782 | \$591 | \$1,931 | \$45 | \$0 | \$0 | \$227,143 |
| 903.000 | Customer Records & Collection Expenses | \$260,717 | 13-Allocation of Billing and Collecting Costs. | \$227,032 | \$25,655 | \$678 | \$2,190 | \$52 | \$5,110 | \$0 | \$260,717 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--------------------------------------|--|----------------------------|--|--------------------|--------------------|--------------------|--------------------|------------------|---------------------------|--------------------------|---------------------|
| 904.000 | Uncollectible Amounts - CAE | \$17,212 | 13-Allocation of Billing and Collecting Costs. | \$14,988 | \$1,694 | \$45 | \$145 | \$3 | \$337 | \$0 | \$17,212 |
| 905.000 | Misc. Customer Accounts Expense - CAE | \$21,112 | 13-Allocation of Billing and Collecting Costs. | \$18,384 | \$2,077 | \$55 | \$177 | \$4 | \$414 | \$0 | \$21,111 |
| | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$528,184 | | \$462,198 | \$52,208 | \$1,369 | \$4,443 | \$104 | \$5,861 | \$0 | \$526,183 |
| CUSTOMER SERVICE EXPENSES | | | | | | | | | | | |
| 907.000 | Customer Service & Information Expenses | \$7 | 10-Factors for allocating COS to customer class. | \$6 | \$1 | \$0 | \$0 | \$0 | \$1 | \$0 | \$8 |
| | TOTAL CUSTOMER SERVICE EXPENSES | \$7 | | \$6 | \$1 | \$0 | \$0 | \$0 | \$1 | \$0 | \$8 |
| SALES PROMOTION EXPENSES | | | | | | | | | | | |
| 910.000 | Sales Promotion Expenses - SPE | \$0 | 10-Factors for allocating COS to customer class. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SALES PROMOTION EXPENSES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ADMIN. & GENERAL EXPENSES | | | | | | | | | | | |
| 920.000 | Admin. & General Salaries | \$965,124 | 10-Factors for allocating COS to customer class. | \$769,011 | \$108,962 | \$4,536 | \$11,775 | \$772 | \$70,068 | \$0 | \$965,124 |
| 921.000 | Office Supplies & Expenses | \$314,566 | 15-A&G Basis | \$139,888 | \$49,324 | \$39,730 | \$10,821 | \$12,992 | \$16,672 | \$45,140 | \$314,567 |
| 922.000 | Admin. Expenses Transferred - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 923.000 | Outside Services Employed | \$2,973,328 | 15-A&G Basis | \$1,322,239 | \$466,218 | \$375,531 | \$102,282 | \$122,798 | \$157,586 | \$426,673 | \$2,973,327 |
| 924.000 | Property Insurance | \$351,961 | 15-A&G Basis | \$156,517 | \$55,187 | \$44,453 | \$12,107 | \$14,536 | \$18,654 | \$50,506 | \$351,960 |
| 925.000 | Injuries & Damages | -\$1,145 | 16-Labor Basis | -\$642 | -\$136 | -\$58 | -\$24 | -\$19 | -\$89 | -\$177 | -\$1,145 |
| 926.000 | Employee Pensions & Benefits | \$1,115,185 | 16-Labor Basis | \$625,061 | \$132,930 | \$56,428 | \$23,642 | \$18,066 | \$86,761 | \$172,296 | \$1,115,184 |
| 927.000 | Franchise Requirements | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 928.000 | Regulatory Commission Expenses | \$6,815 | 15-A&G Basis | \$3,031 | \$1,069 | \$861 | \$234 | \$281 | \$361 | \$978 | \$6,815 |
| 929.000 | Duplicate Charges - Credit | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 930.100 | Institutional or Goodwill Advertising Expenses | \$504 | 15-A&G Basis | \$224 | \$79 | \$64 | \$17 | \$21 | \$27 | \$72 | \$504 |
| 930.200 | Misc. General Expenses | \$760,166 | 15-A&G Basis | \$338,046 | \$119,194 | \$96,009 | \$26,150 | \$31,395 | \$40,289 | \$109,084 | \$760,167 |
| 930.300 | Research & Development Expenses - AGE | \$7,525 | 15-A&G Basis | \$3,346 | \$1,180 | \$950 | \$259 | \$311 | \$399 | \$1,080 | \$7,525 |
| 931.000 | Rents - AGE | \$18,366 | 15-A&G Basis | \$8,167 | \$2,880 | \$2,320 | \$632 | \$759 | \$973 | \$2,636 | \$18,367 |
| 932.000 | Maint. of General Plant - AGE | \$104,612 | 15-A&G Basis | \$46,521 | \$16,403 | \$13,212 | \$3,599 | \$4,320 | \$5,544 | \$15,012 | \$104,611 |
| | TOTAL ADMIN. & GENERAL EXPENSES | \$6,617,007 | | \$3,411,409 | \$953,290 | \$634,036 | \$191,494 | \$206,232 | \$397,245 | \$823,300 | \$6,617,006 |
| DEPRECIATION EXPENSE | | | | | | | | | | | |
| 403.000 | Depreciation Expense, Dep. Exp. | \$4,470,186 | Class % from Depreciation Schedule | \$1,746,984 | \$649,638 | \$528,724 | \$143,195 | \$175,474 | \$373,196 | \$852,979 | \$4,470,190 |
| | TOTAL DEPRECIATION EXPENSE | \$4,470,186 | | \$1,746,984 | \$649,638 | \$528,724 | \$143,195 | \$175,474 | \$373,196 | \$852,979 | \$4,470,190 |
| AMORTIZATION EXPENSE | | | | | | | | | | | |
| 0.000 | Amortization - Tank Painting Tracker | \$27,580 | 5-Associated with storage facilities. | \$7,091 | \$3,585 | \$2,868 | \$847 | \$1,385 | \$3,544 | \$8,260 | \$27,580 |
| 405.000 | Amortization Reg Asset | \$14,955 | 15-A&G Basis | \$6,850 | \$2,345 | \$1,889 | \$514 | \$618 | \$793 | \$2,146 | \$14,955 |
| | TOTAL AMORTIZATION EXPENSE | \$42,535 | | \$13,741 | \$5,930 | \$4,757 | \$1,361 | \$2,003 | \$4,337 | \$10,406 | \$42,535 |
| OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 408.000 | Property Taxes | \$1,037,816 | 19-Total COS Basis | \$426,023 | \$150,172 | \$119,764 | \$32,691 | \$39,437 | \$80,535 | \$189,090 | \$1,037,712 |
| 408.000 | Payroll Taxes | \$205,420 | 16-Labor Basis | \$115,138 | \$24,486 | \$10,394 | \$4,355 | \$3,328 | \$15,982 | \$31,737 | \$205,420 |
| 408.000 | Other Taxes | -\$9,842 | 16-Labor Basis | -\$5,516 | -\$1,173 | -\$498 | -\$209 | -\$159 | -\$766 | -\$1,521 | -\$9,842 |
| 408.000 | PSC Assessment | \$186,972 | 15-A&G Basis | \$83,146 | \$29,317 | \$23,615 | \$6,432 | \$7,722 | \$9,910 | \$26,830 | \$186,972 |
| | TOTAL OTHER OPERATING EXPENSE | \$1,420,366 | | \$618,791 | \$202,802 | \$153,275 | \$43,269 | \$50,328 | \$105,661 | \$246,136 | \$1,420,262 |
| | TOTAL OPERATING & MAINT. EXPENSE | \$16,810,282 | | \$7,846,652 | \$2,529,513 | \$1,941,997 | \$599,770 | \$637,422 | \$1,070,045 | \$2,444,782 | \$16,810,181 |
| | NET INCOME BEFORE TAXES | \$9,196,537 | | \$5,949,165 | \$3,052,314 | \$1,582,546 | \$563,689 | \$475,342 | -\$45,663 | -\$2,380,791 | \$9,196,602 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Income Statement

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|------------------------------|--|----------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------------------|--------------------------|--------------------|
| INCOME TAXES | | | | | | | | | | | |
| 0.000 | Current Income Taxes | \$1,936,957 | 15-A&G Basis | \$861,365 | \$303,715 | \$244,638 | \$66,631 | \$79,996 | \$102,659 | \$277,953 | \$1,936,957 |
| | TOTAL INCOME TAXES | \$1,936,957 | | \$861,365 | \$303,715 | \$244,638 | \$66,631 | \$79,996 | \$102,659 | \$277,953 | \$1,936,957 |
| DEFERRED INCOME TAXES | | | | | | | | | | | |
| 0.000 | Deferred Income Taxes - Def. Inc. Tax. | \$644,152 | 15-A&G Basis | \$286,454 | \$101,003 | \$81,356 | \$22,159 | \$26,603 | \$34,140 | \$92,436 | \$644,151 |
| 0.000 | Amortization of Deferred ITC | -\$563 | 15-A&G Basis | -\$250 | -\$88 | -\$71 | -\$19 | -\$23 | -\$30 | -\$81 | -\$562 |
| | TOTAL DEFERRED INCOME TAXES | \$643,589 | | \$286,204 | \$100,915 | \$81,285 | \$22,140 | \$26,580 | \$34,110 | \$92,355 | \$643,589 |
| | NET OPERATING INCOME | \$6,615,991 | | \$4,801,596 | \$2,647,684 | \$1,256,623 | \$474,918 | \$368,766 | -\$182,432 | -\$2,751,099 | \$6,616,056 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Net Plant in Service

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---------------------------------------|--|----------------------------|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| INTANGIBLE PLANT | | | | | | | | | | | |
| 301.000 | Organization | \$47,876 | 17-UPIS Basis | \$15,268 | \$6,243 | \$5,353 | \$1,412 | \$1,781 | \$5,290 | \$12,529 | \$47,876 |
| 302.000 | Franchises and Consents | \$30,020 | 17-UPIS Basis | \$9,573 | \$3,915 | \$3,356 | \$886 | \$1,117 | \$3,317 | \$7,856 | \$30,020 |
| 303.000 | Miscellaneous Intangible Plant | \$91,022 | 15-A&G Basis | \$40,477 | \$14,272 | \$11,496 | \$3,131 | \$3,759 | \$4,824 | \$13,062 | \$91,021 |
| TOTAL INTANGIBLE PLANT | | \$168,918 | | \$65,318 | \$24,430 | \$20,205 | \$5,429 | \$6,657 | \$13,431 | \$33,447 | \$168,917 |
| SOURCE OF SUPPLY PLANT | | | | | | | | | | | |
| 310.000 | Land and Land Rights - SSP | \$202,152 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$80,436 | \$45,929 | \$48,860 | \$10,876 | \$16,051 | \$0 | \$0 | \$202,152 |
| 311.000 | Structures and Improvements - SSP | \$4,814,105 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,915,532 | \$1,093,765 | \$1,163,569 | \$258,999 | \$382,240 | \$0 | \$0 | \$4,814,105 |
| 312.000 | Collecting & Impounding Reservoirs | \$21,106 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$8,398 | \$4,795 | \$5,101 | \$1,136 | \$1,676 | \$0 | \$0 | \$21,106 |
| 313.000 | Lake, River and Other Intakes | \$583,473 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$232,164 | \$132,565 | \$141,025 | \$31,391 | \$46,328 | \$0 | \$0 | \$583,473 |
| 314.000 | Wells and Springs | \$4,158,117 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,654,515 | \$944,724 | \$1,005,017 | \$223,707 | \$330,154 | \$0 | \$0 | \$4,158,117 |
| 315.000 | Infiltration Galleries and Tunnels | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 316.000 | Supply Mains | \$3,557,753 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$1,415,630 | \$808,321 | \$859,909 | \$191,407 | \$282,486 | \$0 | \$0 | \$3,557,753 |
| 317.000 | Other Water Source Plant | \$0 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SOURCE OF SUPPLY PLANT | | \$13,336,706 | | \$5,306,675 | \$3,030,099 | \$3,223,481 | \$717,516 | \$1,058,935 | \$0 | \$0 | \$13,336,706 |
| PUMPING PLANT | | | | | | | | | | | |
| 320.000 | Land and Land Rights - PP | \$121,484 | 6-Assoc. w/power and pumping facilities | \$47,257 | \$26,994 | \$28,707 | \$6,390 | \$9,439 | \$814 | \$1,883 | \$121,484 |
| 321.000 | Structures and Improvements - PP | \$1,663,900 | 6-Assoc. w/power and pumping facilities | \$647,257 | \$369,719 | \$393,180 | \$87,521 | \$129,285 | \$11,148 | \$25,790 | \$1,663,900 |
| 322.000 | Boiler Plant Equipment | \$0 | 6-Assoc. w/power and pumping facilities | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 323.000 | Other Power Production Equipment | \$691,015 | 6-Assoc. w/power and pumping facilities | \$268,805 | \$153,544 | \$163,287 | \$36,347 | \$53,692 | \$4,630 | \$10,711 | \$691,016 |
| 324.000 | Steam Pumping Equipment | \$303,892 | 6-Assoc. w/power and pumping facilities | \$118,214 | \$67,525 | \$71,810 | \$15,985 | \$23,612 | \$2,036 | \$4,710 | \$303,892 |
| 325.000 | Electric Pumping Equipment | \$4,946,990 | 6-Assoc. w/power and pumping facilities | \$1,924,379 | \$1,099,221 | \$1,168,974 | \$260,212 | \$384,381 | \$33,145 | \$76,678 | \$4,946,990 |
| 326.000 | Diesel Pumping Equipment | \$79,684 | 6-Assoc. w/power and pumping facilities | \$30,997 | \$17,706 | \$18,829 | \$4,191 | \$534 | \$6,191 | \$1,235 | \$79,683 |
| 327.000 | Hydraulic Pumping Equipment | \$88,546 | 6-Assoc. w/power and pumping facilities | \$34,444 | \$19,675 | \$20,923 | \$4,658 | \$6,880 | \$593 | \$1,372 | \$88,545 |
| 328.000 | Other Pumping Equipment | \$1,372,392 | 6-Assoc. w/power and pumping facilities | \$533,860 | \$304,946 | \$324,296 | \$72,188 | \$106,635 | \$9,195 | \$21,272 | \$1,372,392 |
| TOTAL PUMPING PLANT | | \$9,267,903 | | \$3,605,213 | \$2,059,330 | \$2,190,006 | \$487,492 | \$720,115 | \$62,095 | \$143,651 | \$9,267,902 |
| WATER TREATMENT PLANT | | | | | | | | | | | |
| 330.000 | Land and Land Rights - WTP | \$359,167 | 6-Assoc. w/power and pumping facilities | \$139,716 | \$79,807 | \$84,871 | \$18,892 | \$27,907 | \$2,406 | \$5,567 | \$359,166 |
| 331.000 | Structures and Improvements - WTP | \$14,586,130 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$5,803,821 | \$3,313,969 | \$3,525,468 | \$784,734 | \$1,158,139 | \$0 | \$0 | \$14,586,131 |
| 332.000 | Water Treatment Equipment | \$15,685,813 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$6,241,385 | \$3,563,817 | \$3,791,261 | \$843,897 | \$1,245,454 | \$0 | \$0 | \$15,685,814 |
| 333.000 | Water Treatment - Other | \$6,322 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$2,516 | \$1,436 | \$1,528 | \$340 | \$502 | \$0 | \$0 | \$6,322 |
| TOTAL WATER TREATMENT PLANT | | \$30,637,432 | | \$12,187,438 | \$6,959,029 | \$7,403,128 | \$1,647,863 | \$2,432,002 | \$2,406 | \$5,567 | \$30,637,433 |
| TRANSMISSION & DIST. PLANT | | | | | | | | | | | |
| 340.000 | Land and Land Rights - TDP | \$201,974 | 7-Assoc. with trans. and distrib. mains | \$16,542 | \$9,392 | \$9,715 | \$2,222 | \$3,151 | \$48,332 | \$112,621 | \$201,975 |
| 341.000 | Structures and Improvements - TDP | \$753,216 | 7-Assoc. with trans. and distrib. mains | \$61,688 | \$35,025 | \$36,230 | \$8,285 | \$11,750 | \$180,245 | \$419,993 | \$753,216 |
| 342.000 | Distribution Reservoirs and Standpipes | \$6,570,665 | 5-Associated with storage facilities. | \$1,689,318 | \$854,186 | \$683,349 | \$201,719 | \$329,847 | \$844,330 | \$1,967,914 | \$6,570,663 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Net Plant in Service

| Account Number | Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|--|--|----------------------------|---|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------------|--------------------------|----------------------|
| 343.000 | Transmission and Distribution Mains | \$65,062,820 | 7-Assoc. with trans. and distrib. mains | \$5,328,645 | \$3,025,421 | \$3,129,522 | \$715,691 | \$1,014,980 | \$15,569,533 | \$36,279,028 | \$65,062,820 |
| 344.000 | Fire Mains | \$85,567 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$85,567 | \$85,567 |
| 345.000 | Services | \$12,801,370 | 10-Factors for allocating COS to customer class. | \$10,200,132 | \$1,445,275 | \$60,166 | \$156,177 | \$10,241 | \$829,379 | \$0 | \$12,801,370 |
| 346.000 | Meters | \$9,517,797 | 9-Associated with meters | \$7,035,556 | \$1,773,166 | \$231,282 | \$406,410 | \$71,383 | \$0 | \$0 | \$9,517,797 |
| 347.000 | Meter Installations | \$3,204,857 | 9-Associated with meters | \$2,369,030 | \$597,065 | \$77,878 | \$136,847 | \$24,036 | \$0 | \$0 | \$3,204,856 |
| 348.000 | Hydrants | \$2,557,513 | 8-Public Fire | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,557,513 | \$2,557,513 |
| 349.000 | Other Transmission & Distribution Plant | \$6,191 | 4-Associated with facilities serving base and max. hr. extra capacity functions | \$28 | \$14 | \$4 | \$3 | \$0 | \$1,844 | \$4,297 | \$6,190 |
| TOTAL TRANSMISSION & DIST. PLANT | | \$100,761,970 | | \$26,700,939 | \$7,739,544 | \$4,228,146 | \$1,627,354 | \$1,465,388 | \$17,573,663 | \$41,426,933 | \$100,761,967 |
| INCENTIVE COMPENSATION CAPITALIZATION | | | | | | | | | | | |
| 0.000 | Incentive Compensation Capitalization Adj. | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL INCENTIVE COMPENSATION CAPITALIZATION | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL PLANT | | | | | | | | | | | |
| 389.000 | Land and Land Rights - GP | \$371,570 | 15-A&G Basis | \$165,237 | \$58,262 | \$46,929 | \$12,782 | \$15,346 | \$19,693 | \$53,320 | \$371,569 |
| 390.000 | Structures and Improvements - GP | \$3,111,896 | 15-A&G Basis | \$1,383,860 | \$487,945 | \$393,032 | \$107,049 | \$128,521 | \$164,930 | \$446,557 | \$3,111,894 |
| 390.100 | Office Structures | \$608,233 | 15-A&G Basis | \$270,481 | \$95,371 | \$76,820 | \$20,923 | \$25,120 | \$32,236 | \$87,281 | \$608,232 |
| 390.200 | General Structures - HVAC | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 390.300 | Miscellaneous Structures | -\$33,868 | 15-A&G Basis | -\$15,061 | -\$5,311 | -\$4,278 | -\$1,165 | -\$1,399 | -\$1,795 | -\$4,860 | -\$33,869 |
| 390.900 | Structures & Improvements - Leasehold | \$15,186 | 15-A&G Basis | \$6,753 | \$2,381 | \$1,918 | \$522 | \$805 | \$627 | \$2,179 | \$15,185 |
| 391.000 | Office Furniture and Equipment | \$18,919 | 15-A&G Basis | \$8,413 | \$2,966 | \$2,389 | \$651 | \$781 | \$1,003 | \$2,715 | \$18,918 |
| 391.100 | Computers & Peripheral Equipment | \$500,371 | 15-A&G Basis | \$222,515 | \$78,458 | \$63,197 | \$17,213 | \$20,665 | \$26,520 | \$71,803 | \$500,371 |
| 391.200 | Computer Hardware & Software | \$45,463 | 15-A&G Basis | \$20,217 | \$7,129 | \$5,742 | \$1,564 | \$1,878 | \$2,410 | \$6,524 | \$45,464 |
| 391.250 | Computer Software | \$808,044 | 15-A&G Basis | \$359,337 | \$126,701 | \$102,056 | \$27,797 | \$33,372 | \$42,826 | \$115,954 | \$808,043 |
| 391.260 | Personal Computer Software | -\$3,199 | 15-A&G Basis | -\$1,423 | -\$502 | -\$404 | -\$110 | -\$132 | -\$170 | -\$459 | -\$3,200 |
| 391.300 | Other Office Equipment | \$34,371 | 15-A&G Basis | \$15,285 | \$5,389 | \$4,341 | \$1,182 | \$1,420 | \$1,822 | \$4,932 | \$34,371 |
| 391.400 | BTS Initial Investment | \$3,428,502 | 15-A&G Basis | \$1,524,655 | \$537,589 | \$433,020 | \$117,940 | \$141,597 | \$181,711 | \$491,990 | \$3,428,502 |
| 392.000 | Transportation Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 392.100 | Transportation Equipment - Light Trucks | \$3,647 | 15-A&G Basis | \$1,622 | \$572 | \$461 | \$125 | \$151 | \$193 | \$523 | \$3,647 |
| 392.200 | Transportation Equipment - Heavy Trucks | -\$8,757 | 15-A&G Basis | -\$3,005 | -\$1,059 | -\$853 | -\$232 | -\$279 | -\$358 | -\$970 | -\$8,756 |
| 392.300 | Transportation Equipment - Cars | -\$121,244 | 15-A&G Basis | -\$53,917 | -\$19,011 | -\$15,313 | -\$4,171 | -\$5,007 | -\$6,426 | -\$17,399 | -\$121,244 |
| 392.400 | Transportation Equipment - Other | \$102,437 | 15-A&G Basis | \$45,554 | \$16,062 | \$12,938 | \$3,524 | \$4,231 | \$5,429 | \$14,700 | \$102,438 |
| 393.000 | Stores Equipment | \$19,958 | 15-A&G Basis | \$8,875 | \$3,129 | \$2,521 | \$687 | \$824 | \$1,058 | \$2,864 | \$19,958 |
| 394.000 | Tools, Shop and Garage Equipment | \$604,990 | 15-A&G Basis | \$269,035 | \$94,861 | \$76,409 | \$20,811 | \$24,986 | \$32,064 | \$86,815 | \$604,981 |
| 395.000 | Laboratory Equipment | \$166,925 | 2-Assoc. with facilities serving base and max. day extra capacity functions. | \$66,419 | \$37,925 | \$40,348 | \$8,981 | \$13,254 | \$0 | \$0 | \$166,925 |
| 396.000 | Power Operated Equipment | \$2,849 | 15-A&G Basis | \$1,267 | \$447 | \$360 | \$98 | \$118 | \$151 | \$409 | \$2,850 |
| 397.000 | Communication Equipment | \$0 | 15-A&G Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 397.100 | Communication Equipment (non telephone) | \$557,384 | 15-A&G Basis | \$247,869 | \$87,398 | \$70,398 | \$19,174 | \$23,020 | \$29,541 | \$79,985 | \$557,385 |
| 397.200 | Telephone Equipment | -\$7,924 | 15-A&G Basis | -\$3,524 | -\$1,242 | -\$1,001 | -\$273 | -\$327 | -\$420 | -\$1,137 | -\$7,924 |
| 398.000 | Miscellaneous Equipment | \$248,272 | 15-A&G Basis | \$110,407 | \$38,929 | \$31,357 | \$8,541 | \$10,254 | \$13,158 | \$35,627 | \$248,273 |
| 399.000 | Other Tangible Equipment | \$2,469 | 17-UPIS Basis | \$787 | \$322 | \$276 | \$73 | \$92 | \$273 | \$646 | \$2,469 |
| TOTAL GENERAL PLANT | | \$10,478,484 | | \$4,651,658 | \$1,654,711 | \$1,342,661 | \$363,686 | \$439,113 | \$546,654 | \$1,479,999 | \$10,478,482 |
| TOTAL NET PLANT IN SERVICE | | \$164,651,413 | | \$52,517,241 | \$21,467,143 | \$18,407,827 | \$4,849,340 | \$6,122,210 | \$18,198,249 | \$43,089,597 | \$164,651,407 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Summary

| Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---|----------------------------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------|
| Plant In Service | \$209,422,778 | from Plant | \$67,971,426 | \$27,281,738 | \$23,251,952 | \$6,122,935 | \$7,758,757 | \$22,974,920 | \$54,061,046 | \$209,422,774 |
| Less Accumulated Depreciation Reserve | \$44,771,365 | from Reserve | \$15,454,185 | \$5,814,591 | \$4,844,325 | \$1,273,598 | \$1,636,547 | \$4,776,672 | \$10,971,446 | \$44,771,364 |
| Net Plant In Service | \$164,651,413 | from Net Plant | \$52,517,241 | \$21,467,143 | \$18,407,627 | \$4,849,340 | \$6,122,210 | \$18,198,249 | \$43,089,597 | \$164,651,407 |
| ADD TO NET PLANT IN SERVICE | | | | | | | | | | |
| Chemicals | \$7,525 | 16-Labor Basis | \$4,218 | \$897 | \$381 | \$160 | \$122 | \$585 | \$1,163 | \$7,526 |
| Group Ins | \$64,499 | 15-A&G Basis | \$28,683 | \$10,113 | \$8,146 | \$2,219 | \$2,664 | \$3,418 | \$9,256 | \$64,499 |
| Insurance Other | \$131,624 | 15-A&G Basis | \$58,533 | \$20,639 | \$16,624 | \$4,528 | \$5,436 | \$6,976 | \$18,888 | \$131,624 |
| Labor/Base Payroll | \$247,420 | 16-Labor Basis | \$138,679 | \$29,492 | \$12,519 | \$5,245 | \$4,008 | \$19,249 | \$38,226 | \$247,418 |
| Pension and OPEB 401K | \$37,196 | 16-Labor Basis | \$20,848 | \$4,434 | \$1,882 | \$789 | \$603 | \$2,894 | \$5,747 | \$37,197 |
| Power | \$108,404 | 1-Varies with water used | \$4,139 | \$860 | \$374 | \$157 | \$120 | \$574 | \$1,141 | \$7,385 |
| Purchased Water | \$457 | 1-Varies with water used | \$39,394 | \$24,998 | \$29,909 | \$5,908 | \$8,195 | \$0 | \$0 | \$108,404 |
| Rents | \$585 | 15-A&G Basis | \$166 | \$105 | \$126 | \$25 | \$35 | \$0 | \$0 | \$457 |
| Serv. Co | -\$80,995 | 15-A&G Basis | \$260 | \$92 | \$74 | \$20 | \$24 | \$31 | \$84 | \$585 |
| PSC Assessment | \$15,002 | 15-A&G Basis | -\$36,018 | -\$12,700 | -\$10,230 | -\$2,786 | -\$3,345 | -\$4,293 | -\$11,623 | -\$80,995 |
| Waste Disposal | -\$376 | 1-Varies with water used | \$6,671 | \$2,352 | \$1,895 | \$516 | \$620 | \$795 | \$2,153 | \$15,002 |
| Cash Vouchers | -\$57,967 | 15-A&G Basis | -\$137 | -\$87 | -\$104 | -\$20 | -\$28 | \$0 | -\$87 | \$0 |
| Payroll Tax | \$18,903 | 17-UPIS Basis | -\$25,778 | -\$9,089 | -\$7,321 | -\$1,994 | -\$2,394 | -\$3,072 | -\$8,318 | -\$57,966 |
| Property Tax | -\$348,857 | 17-UPIS Basis | \$6,028 | \$2,465 | \$2,113 | \$558 | \$703 | \$2,089 | \$4,947 | \$18,903 |
| Contributions In Aid of Construction Amortization | \$7,273,407 | 19-Total COS Basis | -\$111,250 | -\$45,481 | -\$39,002 | -\$10,291 | -\$12,977 | -\$38,549 | -\$91,296 | -\$348,856 |
| Materials & Supplies | \$494,517 | 15-A&G Basis | \$2,985,734 | \$1,052,462 | \$839,351 | \$229,112 | \$276,389 | \$564,416 | \$1,325,215 | \$7,272,679 |
| Prepayments | \$220,045 | 15-A&G Basis | \$219,912 | \$77,540 | \$62,457 | \$17,011 | \$20,424 | \$26,209 | \$70,963 | \$494,516 |
| Prepaid Pension Asset | \$977,014 | 15-A&G Basis | \$97,854 | \$34,503 | \$27,792 | \$7,570 | \$9,088 | \$11,662 | \$31,576 | \$220,045 |
| Tank Painting Tracker | \$110,322 | 5-Associated with storage facilities. | \$434,478 | \$153,196 | \$123,397 | \$33,609 | \$40,351 | \$51,782 | \$140,202 | \$977,015 |
| TOTAL ADD TO NET PLANT IN SERVICE | \$9,226,109 | | \$28,364 | \$14,342 | \$11,473 | \$3,387 | \$5,538 | \$14,176 | \$33,041 | \$110,321 |
| | | | \$3,900,778 | \$1,361,143 | \$1,081,856 | \$295,723 | \$355,576 | \$658,942 | \$1,571,365 | \$9,225,383 |
| SUBTRACT FROM NET PLANT | | | | | | | | | | |
| Federal Tax Offset | \$142,237 | 17-UPIS Basis | \$45,359 | \$18,548 | \$15,902 | \$4,196 | \$5,291 | \$15,717 | \$37,223 | \$142,236 |
| State Tax Offset | \$23,148 | 17-UPIS Basis | \$7,382 | \$3,018 | \$2,588 | \$683 | \$861 | \$2,558 | \$6,058 | \$23,148 |
| City Tax Offset | \$2,789 | 17-UPIS Basis | \$889 | \$364 | \$312 | \$82 | \$104 | \$308 | \$730 | \$2,789 |
| Interest Expense Offset | \$334,707 | 17-UPIS Basis | \$106,738 | \$43,646 | \$37,420 | \$9,874 | \$12,451 | \$36,985 | \$87,593 | \$334,707 |
| Contributions In Aid of Construction | \$41,919,195 | 19-Total COS Basis | \$17,207,830 | \$6,065,708 | \$4,837,475 | \$1,320,455 | \$1,592,929 | \$3,252,930 | \$7,637,677 | \$41,915,004 |
| Customer Advances | \$2,808,154 | 17-UPIS Basis | \$895,520 | \$366,183 | \$313,952 | \$82,841 | \$104,463 | \$310,301 | \$734,894 | \$2,808,154 |
| Customer Deposits | \$0 | 17-UPIS Basis | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Accumulated Deferred Income Taxes | \$30,042,222 | 17-UPIS Basis | \$9,580,465 | \$3,917,506 | \$3,358,720 | \$886,246 | \$1,117,571 | \$3,319,666 | \$7,882,049 | \$30,042,223 |
| OPEB Tracker | \$537,218 | 16-Labor Basis | \$301,111 | \$64,036 | \$27,183 | \$11,389 | \$8,703 | \$41,796 | \$83,000 | \$537,218 |
| Pension Tracker | \$382,867 | 16-Labor Basis | \$214,597 | \$45,638 | \$19,373 | \$8,117 | \$6,202 | \$29,787 | \$59,153 | \$382,867 |
| TOTAL SUBTRACT FROM NET PLANT | \$76,192,537 | | \$28,359,891 | \$10,524,647 | \$8,612,925 | \$2,323,883 | \$2,848,575 | \$7,010,048 | \$16,508,377 | \$76,188,346 |
| TOTAL RATE BASE | \$97,684,985 | | \$28,058,128 | \$12,303,639 | \$10,876,556 | \$2,821,180 | \$3,629,211 | \$11,847,143 | \$28,152,585 | \$97,688,444 |
| TOTAL RETURN ON RATE BASE | \$6,696,306 | Rate of Return used is 0.06855 | \$1,923,385 | \$843,414 | \$745,588 | \$193,392 | \$248,782 | \$812,122 | \$1,929,860 | \$6,696,543 |
| TOTAL OPERATING & MAINT, EXPENSE | \$16,810,282 | from Income Statement | \$7,646,652 | \$2,529,513 | \$1,941,897 | \$539,770 | \$837,422 | \$1,070,045 | \$2,444,782 | \$16,810,181 |
| TOTAL INCOME TAXES | \$1,936,957 | from Income Statement | \$861,365 | \$303,715 | \$244,638 | \$66,631 | \$79,996 | \$102,659 | \$277,953 | \$1,936,957 |
| TOTAL DEFERRED INCOME TAXES | \$643,589 | from Income Statement | \$286,204 | \$100,915 | \$81,285 | \$22,140 | \$26,580 | \$34,110 | \$92,355 | \$643,589 |
| ADDITIONAL CURRENT TAX REQUIRED | \$48,919 | 18-Rate Base Basis | \$14,045 | \$6,159 | \$5,445 | \$1,414 | \$1,820 | \$5,934 | \$14,098 | \$48,915 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Summary

| Description | MO Adjusted Jurisdictional | Allocation Number | Residential | Commercial | Industrial | Other Public Auth. | Sales for Resale | Fire Protection - Private | Fire Protection - Public | Total |
|---|----------------------------|-----------------------------|---------------|--------------|--------------|--------------------|------------------|---------------------------|--------------------------|---------------|
| TOTAL EXPENSES | \$19,439,747 | | \$8,808,266 | \$2,940,302 | \$2,273,365 | \$629,955 | \$745,818 | \$1,212,748 | \$2,829,188 | \$19,439,642 |
| CLASS COST OF SERVICE | \$26,136,053 | | \$10,731,651 | \$3,783,716 | \$3,018,853 | \$823,347 | \$994,600 | \$2,024,870 | \$4,759,048 | \$26,136,185 |
| OTHER WATER REVENUES - OPER. REV. DESCRIPTION | \$351,215 | | \$144,174 | \$50,821 | \$40,530 | \$11,063 | \$13,346 | \$27,254 | \$63,991 | \$351,179 |
| REVENUE CONTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL OTHER WATER REVENUES - OPER. REV. | \$351,215 | | \$144,174 | \$50,821 | \$40,530 | \$11,063 | \$13,346 | \$27,254 | \$63,991 | \$351,179 |
| TOTAL COST OF SERVICE RELATED TO SALES OF WATER | \$25,784,838 | | \$10,587,477 | \$3,732,895 | \$2,978,423 | \$812,284 | \$981,254 | \$1,997,616 | \$4,695,057 | \$25,785,006 |
| REALLOCATION OF PUBLIC FIRE | \$4,695,057 | 20-Total COS Basis w/o Fire | \$2,744,261 | \$967,651 | \$772,337 | \$210,808 | \$0 | \$0 | -\$4,695,057 | \$0 |
| TOTAL AFTER REALLOCATION OF PUBLIC FIRE | \$25,784,838 | | \$13,331,738 | \$4,700,546 | \$3,750,760 | \$1,023,092 | \$981,254 | \$1,997,616 | \$0 | \$25,785,006 |
| REQUIRED MARGIN REVENUES | \$25,784,838 | | \$13,331,738 | \$4,700,546 | \$3,750,760 | \$1,023,092 | \$981,254 | \$1,997,616 | \$0 | \$25,785,006 |
| CURRENT MARGIN REVENUES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ZERO REVENUE INCREASE PLUG | -\$25,784,838 | | -\$13,331,738 | -\$4,700,546 | -\$3,750,760 | -\$1,023,092 | -\$981,254 | -\$1,997,616 | \$0 | -\$25,785,006 |
| COS MARGIN REVENUES @ 0% | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUE ABOVE (BELOW) COS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| % 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% | 0.0000% |

Case Number WR-2017-0285
 District 1
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|---|---------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Varies with water used Factors are based on the pro forma test year average daily consumption for each customer classification. | | Factor 1 | | | | | | | |
| 1 | Factor 1 - Total Gallons | 47,100,160.52 | 29,473,057.44 | 9,016,182.89 | 3,879,675.26 | 667,972.92 | 4,063,272.01 | 0.00 | 0.00 |
| 2 | Factor 1 - Adjustment Gallons (+/-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Factor 1 - Adjusted Gallons | 47,100,161 | 29,473,057 | 9,016,183 | 3,879,675 | 667,973 | 4,063,272 | 0.00 | 0.00 |
| 4 | Factor 1 - Average Daily Consumption | 129,041.76 | 80,748.10 | 24,701.87 | 10,629.25 | 1,830.06 | 11,132.25 | 0.01 | 0.22 |
| 5 | Factor 1 - Average Daily Consumption - Allocation Factor | 1.00 | 0.6257 | 0.1914 | 0.0824 | 0.0142 | 0.0863 | 0.0000 | 0.0000 |
| Assoc. with facilities serving base and max. 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: | | Factor 2 | | | | | | | |
| 6 | Factor 2 - Weighted Factor % | 0.6098 | | | | | | | |
| 7 | Factor 2 - Average Daily Consumption, Weighted Factor | 0.6098 | 0.3816 | 0.1167 | 0.0502 | 0.0087 | 0.0526 | 0.0000 | 0.0000 |
| 8 | Factor 2 - Maximum Day Extra Capacity, Allocation Factor | 0.0000 | | | | | | | |
| 9 | Factor 2 - Maximum Day Extra Capacity, Weighted Factor % | 0.3902 | | | | | | | |
| 10 | Factor 2 - Maximum Day Extra Capacity, Weighted Factor | 0.3902 | 0.2717 | 0.0623 | 0.0179 | 0.0048 | 0.0337 | 0.0000 | 0.0000 |
| 11 | Factor 2 - Maximum Day Extra Capacity, Allocation Factor | 1.0000 | 0.6533 | 0.1790 | 0.0681 | 0.0133 | 0.0863 | 0.0000 | 0.0000 |
| Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day | | Factor 2b | | | | | | | |
| 12 | Factor 2b - Average Daily Consumption | 129,041.76 | 80,748.10 | 24,701.87 | 10,629.25 | 1,830.06 | 11,132.25 | 0.01 | 0.22 |
| 13 | Factor 2b - Max. Day Extra Capacity, Factor | | 1.00 | 0.75 | 0.50 | 0.75 | 0.90 | 0.00 | 0.00 |
| 14 | Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow | 115980.70 | 80748.10 | 18526.40 | 5314.62 | 1372.55 | 10019.03 | 0.00 | 0.00 |
| 15 | Factor 2b - Max. Day Extra Capacity, Allocation Factor | 1.0000 | 0.6963 | 0.1597 | 0.0458 | 0.0118 | 0.0864 | 0 | 0 |
| 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. | | Factor 3 | | | | | | | |
| 16 | Factor 3 - Average Daily Consumption, Allocation Factor | 1.0000 | 0.6257 | 0.1914 | 0.0824 | 0.0142 | 0.0863 | 0.0000 | 0.0000 |
| 17 | Factor 3 - Average Daily Consumption, Weighted Factor % | 0.5835 | | | | | | | |
| 18 | Factor 3 - Average Daily Consumption, Weighted Factor | 0.5835 | 0.3650 | 0.1117 | 0.0481 | 0.0083 | 0.0504 | 0.0000 | 0.0000 |
| 19 | Factor 3 - Maximum Day Extra Capacity, Allocation Factor | 1.0000 | 0.8963 | 0.1597 | 0.0458 | 0.0118 | 0.0864 | 0.0000 | 0.0000 |
| 20 | Factor 3 - Maximum Day Extra Capacity, Weighted Factor % | 0.3734 | | | | | | | |
| 21 | Factor 3 - Maximum Day Extra Capacity, Weighted Factor | 0.3734 | 0.2600 | 0.0596 | 0.0171 | 0.0044 | 0.0323 | 0.0000 | 0.0000 |
| 22 | Factor 3 - Fire Protection, Allocation Factor | 0.0431 | | | | | | | |
| 23 | Factor 3 - Fire Protection, Weighted Factor % | | | | | | | 0.0388 | 0.9612 |
| 24 | Factor 3 - Fire Protection, Weighted Factor | | | | | | | 0.0017 | 0.0414 |
| 25 | Factor 3 - Fire Protection, Factor | | | | | | | 0.0017 | 0.0414 |
| 26 | Factor 3 - Allocation Factor | 1.0000 | 0.6250 | 0.1713 | 0.0652 | 0.0127 | 0.0827 | 0.0017 | 0.0414 |
| Associated with facilities serving base and max. hr. extra capacity functions. Comment | | Factor 4A | | | | | | | |
| 27 | Factor 4A - Average Hourly Consumption, Thousand Gallons | 4552.4811 | 3364.5043 | 1029.2446 | 82.4702 | 76.2526 | 0.0000 | 0.0004 | 0.0090 |
| 28 | Factor 4A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |

Case Number WR-2017-0285
 District 1
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|-------------|--|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 29 | Factor 4A - Max. Hr Extra Capacity 1,000 per Hour | 14638.4723 | 11775.7651 | 2573.1115 | 98.9642 | 190.6315 | 0.0000 | 0.0000 | 0.0000 |
| 30 | Factor 4A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.8044 | 0.1758 | 0.0068 | 0.0130 | 0.0000 | 0.0000 | 0.0000 |

| Associated with facilities serving base and max. hr. extra capacity functions Comment | | Factor 4 | | | | | | | |
|--|---|------------|------------|------------|-----------|---------|-----------|--------|--------|
| 31 | Factor 4 - Average Hourly Consumption, Thousand Gallons | 5376.7400 | 3364.5043 | 1029.2446 | 442.8853 | 76.2526 | 463.8438 | 0.0004 | 0.0090 |
| 32 | Factor 4 - Adjusted Hourly Gallons (+/-) | -824.2589 | 0.0000 | 0.0000 | -360.4151 | 0.0000 | -463.8438 | 0.0000 | 0.0000 |
| 33 | Factor 4 - Hourly Adjusted Gallons | 4,552.4811 | 3,364.5043 | 1,029.2446 | 82.4702 | 76.2526 | 0.0000 | 0.0004 | 0.0090 |
| 34 | Factor 4 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.7391 | 0.2261 | 0.0181 | 0.0167 | 0.0000 | 0.0000 | 0.0000 |
| 35 | Factor 4 - Average Hourly Consumption, Weighted Factor % | 0.2947 | | | | | | | |
| 36 | Factor 4 - Average Hourly Consumption, Weighted Factor | 0.2947 | 0.2179 | 0.0666 | 0.0053 | 0.0049 | 0.0000 | 0.0000 | 0.0000 |
| 37 | Factor 4 - Maximum Hour Extra Capacity, Allocation Factor | 1.0000 | 0.8044 | 0.1758 | 0.0068 | 0.0130 | 0.0000 | 0.0000 | 0.0000 |
| 38 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor % | 0.8530 | | | | | | | |
| 39 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor | 0.6530 | 0.5253 | 0.1148 | 0.0044 | 0.0085 | 0.0000 | 0.0000 | 0.0000 |
| 40 | Factor 4 - Fire Protection, Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0388 | 0.9612 |
| 41 | Factor 4 - Fire Protection, Weighted Factor % | 0.0523 | | | | | | | |
| 42 | Factor 4 - Fire Protection, Weighted Factor | 0.0523 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0020 | 0.0503 |
| 43 | Factor 4 - Allocation Factor | 1.0000 | 0.7432 | 0.1814 | 0.0097 | 0.0134 | 0.0000 | 0.0020 | 0.0503 |

| Allocation of costs associated with storage facilities. Comment | | Factor 5A | | | | | | | |
|--|---|------------|------------|-----------|----------|----------|-----------|--------|--------|
| 44 | Factor 5A - Average Hourly Consumption, Thousand Gallons | 5376.7400 | 3364.5043 | 1029.2446 | 442.8853 | 76.2526 | 463.8438 | 0.0004 | 0.0090 |
| 45 | Factor 5A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |
| 46 | Factor 5A - Max. Hr Extra Capacity 1,000 per Hour | 16555.2707 | 11775.7651 | 2573.1115 | 531.4624 | 190.6315 | 1484.3002 | 0.0000 | 0.0000 |
| 47 | Factor 5A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.7113 | 0.1554 | 0.0321 | 0.0115 | 0.0897 | 0.0000 | 0.0000 |

| 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. | | Factor 5 | | | | | | | |
|---|---|-----------|------------|------------|----------|---------|----------|--------|--------|
| Description | | | | | | | | | |
| 48 | Factor 5 - Average Hourly Consumption, Thousand Gallons | 5376.7400 | 3,364.5043 | 1,029.2446 | 442.8853 | 76.2526 | 463.8438 | 0.0004 | 0.0090 |
| 49 | Factor 5 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.6257 | 0.1914 | 0.0824 | 0.0142 | 0.0863 | 0.0000 | 0.0000 |
| 50 | Factor 5 - Average Hourly Consumption, Weighted Factor | 0.2816 | | | | | | | |
| 51 | Factor 5 - Maximum Hour Extra Capacity, Allocation Factor | 0.2816 | 0.1762 | 0.0539 | 0.0232 | 0.0040 | 0.0243 | 0.0000 | 0.0000 |
| 52 | Factor 5 - Maximum Hour Extra Capacity, Weighted Factor | 1.0000 | 0.7113 | 0.1554 | 0.0321 | 0.0115 | 0.0897 | 0.0000 | 0.0000 |
| 53 | Factor 5 - Maximum Day Extra Capacity, Allocation Factor | 0.6239 | | | | | | | |
| 54 | Factor 5 - Maximum Day Extra Capacity, Weighted Factor | 0.6239 | 0.4438 | 0.0970 | 0.0200 | 0.0072 | 0.0559 | 0.0000 | 0.0000 |
| 55 | Factor 5 - Fire Protection, Allocation Factor | 1.0000 | | | | | | 0.0388 | 0.9612 |
| 56 | Factor 5 - Fire Protection, Weighted Factor | 0.0945 | | | | | | 0.0037 | 0.0908 |
| 57 | Factor 5 - Allocation Factor | 1.0000 | 0.6200 | 0.1509 | 0.0432 | 0.0112 | 0.0802 | 0.0037 | 0.0908 |

| Assoc. w/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 classification, as follows: | | Factor 6 | | | | | | | |
|--|--|----------|--|--|--|--|--|--|--|
| Description | | | | | | | | | |

Case Number WR-2017-0285
 District 1
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # | Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public |
|--------|--|--------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|
| A | B | C | D | E | F | G | H | I | J |
| 58 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 | | 0.6533 | 0.1790 | 0.0681 | 0.0133 | 0.0863 | 0.0000 | 0.0000 |
| 59 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % | 0.7128 | | | | | | | |
| 60 | Factor 6 - Maximum Daily Consumption, Weighted Factor 2 | 0.7128 | 0.4657 | 0.1276 | 0.0485 | 0.0095 | 0.0615 | 0.0000 | 0.0000 |
| 61 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.6250 | 0.1713 | 0.0652 | 0.0127 | 0.0827 | 0.0017 | 0.0414 |
| 62 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % | 0.2816 | | | | | | | |
| 63 | Factor 6 - Maximum Daily Consumption, Weighted Factor 3 | 0.2816 | 0.1759 | 0.0482 | 0.0184 | 0.0036 | 0.0233 | 0.0005 | 0.0117 |
| 64 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.7432 | 0.1814 | 0.0097 | 0.0134 | 0.0000 | 0.0020 | 0.0503 |
| 65 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.0056 | | | | | | | |
| 66 | Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 | 0.0056 | 0.0041 | 0.0010 | 0.0001 | 0.0001 | 0.0000 | 0.0000 | 0.0003 |
| 67 | Factor 6 - Allocation Factor | 1.0000 | 0.6457 | 0.1768 | 0.0670 | 0.0132 | 0.0848 | 0.0005 | 0.0120 |

| Assoc. with trans. and distrib. mains | | Factor 7 | | | | | | | |
|--|--------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|--|
| 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: | | | | | | | | | |
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 68 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.6250 | 0.1713 | 0.0652 | 0.0127 | 0.0827 | 0.0017 | 0.0414 | |
| 69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % | 0.1966 | | | | | | | | |
| 70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3 | 0.1966 | 0.1229 | 0.0337 | 0.0128 | 0.0025 | 0.0163 | 0.0003 | 0.0081 | |
| 71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.7432 | 0.1814 | 0.0097 | 0.0134 | 0.0000 | 0.0020 | 0.0503 | |
| 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.8034 | | | | | | | | |
| 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 | 0.8034 | 0.5971 | 0.1457 | 0.0078 | 0.0108 | 0.0000 | 0.0016 | 0.0404 | |
| 74 Factor 7 - Allocation Factor | 1.0000 | 0.7200 | 0.1794 | 0.0206 | 0.0133 | 0.0163 | 0.0019 | 0.0485 | |

| Associated with meters | | Factor 9 | | | | | | | |
|---|------------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|--|
| Factors are based on the relative cost of meters by size and customer classification. | | | | | | | | | |
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 75 Factor 9 - 5/8 Dollar Equivalents | 482,763.40 | 383,198.60 | 82,433.90 | 7,013.00 | 8,627.30 | 1,490.60 | 0.00 | 0.00 | |
| 76 Factor 9 - Allocation Factor | 1.0000 | 0.7937 | 0.1708 | 0.0145 | 0.0179 | 0.0031 | 0.0000 | 0.0000 | |

| Factors for allocating COS to customer class | | Factor 10 | | | | | | | |
|--|------------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|--|
| Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below. | | | | | | | | | |
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 77 Factor 10 - Factors for allocating COS to customer class. | 394,009.90 | 362,398.53 | 25,525.53 | 664.26 | 2,161.04 | 118.84 | 3,141.70 | 0.00 | |
| 78 Factor 10 - Allocation Factor | 1.0000 | 0.9197 | 0.0648 | 0.0017 | 0.0055 | 0.0003 | 0.0080 | 0.0000 | |

| T & D OP Basis | | Factor 11 | | | | | | | |
|----------------------------------|----------------|----------------|--------------|-------------|--------------------|------------------|---------------------------|--------------------------|--|
| Comment | | | | | | | | | |
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 79 Factor 11 - T & D OP Basis | \$3,107,012.00 | \$2,412,035.00 | \$482,138.00 | \$48,107.00 | \$40,081.00 | \$31,201.00 | \$8,145.00 | \$85,305.00 | |
| 80 Factor 11 - Allocation Factor | 1.0000 | 0.7763 | 0.1552 | 0.0155 | 0.0129 | 0.0100 | 0.0026 | 0.0275 | |

| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |
|--------------------------------|--|-----------|--|--|--|--|--|--|--|
| | | | | | | | | | |

Case Number WR-2017-0285
 District 1
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|--|-----------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows: | | | | | | | | | |
| Description | | | | | | | | | |
| 81 | Factor 12 - Trans. & Dist. Maint. Expenses | \$3,720,876.00 | \$2,486,983.00 | \$531,504.00 | \$57,173.00 | \$40,736.00 | \$43,148.00 | \$8,989.00 | \$552,343.00 |
| 82 | Factor 12 - Allocation Factor | 1.0000 | 0.6685 | 0.1428 | 0.0154 | 0.0109 | 0.0116 | 0.0024 | 0.1484 |
| Allocation of Billing and Collecting Costs. Factor 13 | | | | | | | | | |
| Factors are based on the total number of customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 83 | Factor 13 - Total Customers | 379,971.00 | 359,198.00 | 18,505.00 | 192.00 | 1,285.00 | 27.00 | 764.00 | 0.00 |
| 84 | Factor 13 - Allocation Factor | 1.0000 | 0.9453 | 0.0487 | 0.0005 | 0.0034 | 0.0001 | 0.0020 | 0.0000 |
| Meter reading costs. Factor 14 | | | | | | | | | |
| Factors are based on the number of metered customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 85 | Factor 14 - Total Metered Customers | 379,207.00 | 359,198.00 | 18,505.00 | 192.00 | 1,285.00 | 27.00 | 0.00 | 0.00 |
| 86 | Factor 14 - Allocation Factor | 1.0000 | 0.9472 | 0.0488 | 0.0005 | 0.0034 | 0.0001 | 0.0000 | 0.0000 |
| A&G Basis Factor 15 | | | | | | | | | |
| Factors are based on the allocation of direct labor expense. | | | | | | | | | |
| Description | | | | | | | | | |
| 87 | Factor 15 - A&G Basis | \$34,530,731.00 | \$25,580,218.00 | \$4,783,169.00 | \$1,142,589.00 | \$363,949.00 | \$1,329,856.00 | \$44,749.00 | \$1,286,201.00 |
| 88 | Factor 15 - Allocation Factor | 1.0000 | 0.7409 | 0.1385 | 0.0331 | 0.0105 | 0.0385 | 0.0013 | 0.0372 |
| Labor Basis Factor 16 | | | | | | | | | |
| Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. | | | | | | | | | |
| Description | | | | | | | | | |
| | From IS, >=600 and < 602 | | -\$413,241.00 | -\$113,225.00 | -\$43,076.00 | -\$8,413.00 | -\$54,588.00 | \$0.00 | \$0.00 |
| | From IS, >=610 and < 612 | | \$232.00 | \$64.00 | \$24.00 | \$5.00 | \$31.00 | \$0.00 | \$0.00 |
| | From IS, >=613 and < 618 | | \$268,481.00 | \$73,563.00 | \$27,986.00 | \$5,465.00 | \$35,466.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$19,960.00 | \$5,465.00 | \$2,071.00 | \$408.00 | \$2,621.00 | \$15.00 | \$371.00 |
| | From IS, >=622 and < 623 | | \$190.00 | \$52.00 | \$20.00 | \$4.00 | \$25.00 | \$0.00 | \$4.00 |
| | From IS, >=624 and < 628 | | \$498,733.00 | \$136,559.00 | \$51,750.00 | \$10,196.00 | \$65,499.00 | \$386.00 | \$9,269.00 |
| | From IS, >=630 and < 634 | | \$367,789.00 | \$100,705.00 | \$38,164.00 | \$7,520.00 | \$48,301.00 | \$285.00 | \$6,835.00 |
| | From IS, >=640 and < 641 | | \$97,603.00 | \$26,743.00 | \$10,174.00 | \$1,987.00 | \$12,893.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$2,634,663.00 | \$721,881.00 | \$274,637.00 | \$53,637.00 | \$348,035.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$1,576,455.00 | \$431,938.00 | \$164,330.00 | \$32,093.00 | \$208,248.00 | \$0.00 | \$0.00 |
| | From IS, >=660 and < 666 | | \$4,411,040.00 | \$881,785.00 | \$88,020.00 | \$73,299.00 | \$56,951.00 | \$14,840.00 | \$156,119.00 |
| | From IS, >=670 and < 679 | | \$5,013,074.00 | \$1,071,108.00 | \$115,365.00 | \$81,925.00 | \$86,982.00 | \$18,057.00 | \$1,113,109.00 |
| | From IS, >=901 and < 904 | | \$4,678,863.00 | \$241,050.00 | \$2,473.00 | \$16,815.00 | \$495.00 | \$5,857.00 | \$0.00 |
| | From IS, >=905 and < 906 | | \$61,193.00 | \$3,153.00 | \$32.00 | \$220.00 | \$6.00 | \$129.00 | \$0.00 |
| | From IS, >=920 and < 921 | | \$5,203,386.00 | \$366,618.00 | \$9,818.00 | \$31,117.00 | \$1,897.00 | \$45,262.00 | \$0.00 |
| | From IS, >=932 and < 933 | | \$1,078,411.00 | \$201,593.00 | \$48,178.00 | \$15,283.00 | \$56,038.00 | \$1,892.00 | \$54,146.00 |

Case Number WR-2017-0285
 District 1
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|--------------------------------------|------------------|------------------|------------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 89 | Factor 16 - Labor Basis | \$33,052,488.00 | \$25,496,832.00 | \$4,149,053.00 | \$789,766.00 | \$321,561.00 | \$968,700.00 | \$86,723.00 | \$1,339,853.00 |
| 90 | Factor 16 - Allocation Factor | 1.0000 | 0.7715 | 0.1255 | 0.0239 | 0.0097 | 0.0263 | 0.0026 | 0.0405 |
| UPIS Basis Comment | | Factor 17 | | | | | | | |
| Description | | ##### | | | | | | | |
| 91 | Factor 17 - UPIS Basis | \$950,749,254.00 | \$231,854,731.00 | \$36,077,800.00 | \$17,738,383.00 | \$34,904,122.00 | \$2,065,118.00 | \$105,396,562.00 | |
| 92 | Factor 17 - Allocation Factor | 1.0000 | 0.6895 | 0.1682 | 0.0262 | 0.0129 | 0.0253 | 0.0015 | 0.0764 |
| Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below. | | Factor 18 | | | | | | | |
| Description | | | | | | | | | |
| 93 | Factor 18 - Rate Base Basis | \$917,861,449.00 | \$628,213,551.00 | \$157,102,082.00 | \$23,322,730.00 | \$12,002,458.00 | \$21,944,756.00 | \$1,364,855.00 | \$73,873,087.00 |
| 94 | Factor 18 - Allocation Factor | 1.0000 | 0.6844 | 0.1712 | 0.0254 | 0.0131 | 0.0239 | 0.0015 | 0.0805 |
| Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated. (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assessa")) | | Factor 19 | | | | | | | |
| Description | | | | | | | | | |
| 95 | Factor 19 - Total COS Basis | 229,419,519.96 | 164,647,155.58 | 34,705,248.03 | 7,109,105.24 | 2,650,469.00 | 7,831,851.24 | 350,621.99 | 12,124,595.88 |
| 96 | Factor 19 - Allocation Factor | 1.0001 | 0.7176 | 0.1513 | 0.0310 | 0.0116 | 0.0341 | 0.0015 | 0.0528 |
| Total COS Basis w/o Fire The factors are based on COS basis without Fire. | | Factor 20 | | | | | | | |
| Description | | | | | | | | | |
| 97 | Factor 20 - Total COS Basis w/o Fire | \$210,769,401.85 | \$165,972,505.58 | \$34,957,026.03 | \$7,170,098.24 | \$2,669,530.00 | \$0.00 | \$0.00 | \$0.00 |
| 98 | Factor 20 - Allocation Factor | 1.0000 | 0.7874 | 0.1659 | 0.0340 | 0.0127 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Allocator Functions Calculations

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Service J | |
|--|---|------------------|-----------------|----------------|----------------|----------------|----------------|-----------------------------|-------------------|--|
| T & D OP Basis | | Factor 11 | | | | | | | | |
| Comment | | | | | | | | | | |
| Description | | | | | | | | | | |
| 1 | Factor 11 - T & D OP Basis | \$3,107,009.00 | \$617,908.00 | \$129,031.00 | \$922,468.00 | \$748,304.00 | \$595,601.00 | \$0.00 | \$93,697.00 | |
| 2 | Factor 11 - Allocation Factor | 1.0000 | 0.1989 | 0.0415 | 0.2969 | 0.2408 | 0.1917 | 0.0000 | 0.0302 | |
| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | | |
| Comment | | | | | | | | | | |
| Description | | | | | | | | | | |
| 3 | Factor 12 - Trans. & Dist. Maint. Expenses | \$3,720,878.00 | \$914,343.00 | \$190,980.00 | \$1,364,846.00 | \$187,344.00 | \$501,665.00 | \$0.00 | \$561,700.00 | |
| 4 | Factor 12 - Allocation Factor | 1.0000 | 0.2457 | 0.0513 | 0.3668 | 0.0503 | 0.1348 | 0.0000 | 0.1510 | |
| Allocation of Billing and Collecting Costs. | | Factor 13 | | | | | | | | |
| Comment | | | | | | | | | | |
| Description | | | | | | | | | | |
| 5 | Factor 13 - Allocation of Billing and Collecting Costs. | 379,971.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 379,207.00 | 764.00 | |
| 6 | Factor 13 - Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.9980 | 0.0020 | |
| A&G Basis | | Factor 15 | | | | | | | | |
| Comment | | | | | | | | | | |
| Description | | | | | | | | | | |
| 7 | Factor 15 - A&G Basis | \$34,530,727.00 | \$11,404,892.00 | \$5,941,907.00 | \$4,445,801.00 | \$1,748,356.00 | \$2,102,162.00 | \$7,572,240.00 | \$1,315,369.00 | |
| 8 | Factor 15 - Allocation Factor | 1.0000 | 0.3303 | 0.1721 | 0.1287 | 0.0506 | 0.0609 | 0.2193 | 0.0381 | |
| Labor Basis | | Factor 16 | | | | | | | | |
| Comment | | | | | | | | | | |
| Description | | | | | | | | | | |
| | From IS, >=600 and < 602 | | -\$385,725.00 | -\$246,819.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | From IS, >=610 and < 612 | | \$216.00 | \$139.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | From IS, >=613 and < 618 | | \$250,605.00 | \$160,358.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | From IS, >=620 and < 621 | | \$19,772.00 | \$11,017.00 | \$113.00 | \$0.00 | \$0.00 | \$0.00 | \$9.00 | |
| | From IS, >=622 and < 623 | | \$189.00 | \$105.00 | \$1.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | From IS, >=624 and < 628 | | \$494,050.00 | \$275,290.00 | \$2,824.00 | \$0.00 | \$0.00 | \$0.00 | \$226.00 | |
| | From IS, >=630 and < 634 | | \$364,336.00 | \$203,012.00 | \$2,083.00 | \$0.00 | \$0.00 | \$0.00 | \$166.00 | |
| | From IS, >=640 and < 641 | | \$91,104.00 | \$58,296.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | From IS, >=642 and < 643 | | \$2,459,234.00 | \$1,573,619.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | From IS, >=650 and < 653 | | \$1,471,487.00 | \$941,578.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Allocator Functions Calculations

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Service J |
|-------------|---|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------------------|-------------------|
| | From IS, >=660 and < 666 | | \$1,130,020.00 | \$235,970.00 | \$1,686,995.00 | \$1,368,487.00 | \$1,089,226.00 | \$0.00 | \$171,351.00 |
| | From IS, >=670 and < 679 | | \$1,842,905.00 | \$384,930.00 | \$2,750,918.00 | \$377,602.00 | \$1,011,132.00 | \$0.00 | \$1,132,135.00 |
| | From IS, >=901 and < 904 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,939,665.00 | \$5,888.00 |
| | From IS, >=905 and < 906 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$64,604.00 | \$130.00 |
| | From IS, >=920 and < 921 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,612,437.00 | \$0.00 | \$45,262.00 |
| | From IS, >=932 and < 933 | | \$480,766.00 | \$250,499.00 | \$187,328.00 | \$73,650.00 | \$68,643.00 | \$319,200.00 | \$55,456.00 |
| | Description | | | | | | | | |
| 9 | Factor 16 - Labor Basis | \$33,052,484.00 | \$8,218,959.00 | \$3,847,994.00 | \$4,630,262.00 | \$1,819,739.00 | \$7,801,438.00 | \$5,323,469.00 | \$1,410,623.00 |
| 10 | Factor 16 - Allocation Factor | 1.0000 | 0.2486 | 0.1164 | 0.1401 | 0.0551 | 0.2360 | 0.1611 | 0.0427 |
| | UPIS Basis | | | | | | | | |
| | Factor 17 | | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 11 | Factor 17 - UPIS Basis | ##### | \$472,106,787.00 | \$150,575,703.00 | \$515,234,773.00 | \$102,039,915.00 | \$16,704,280.00 | \$15,168,946.00 | \$106,955,570.00 |
| 12 | Factor 17 - Allocation Factor | 1.0000 | 0.3424 | 0.1092 | 0.3737 | 0.0740 | 0.0121 | 0.0110 | 0.0776 |
| | Rate Base Basis | | | | | | | | |
| | Factor 18 | | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 13 | Factor 18 - Rate Base Basis | \$917,842,493.00 | \$315,748,547.00 | \$93,523,675.00 | \$367,108,695.00 | \$69,834,613.00 | \$1,001,860.00 | -\$4,300,789.00 | \$74,925,892.00 |
| 14 | Factor 18 - Allocation Factor | 1.0000 | 0.3440 | 0.1019 | 0.4000 | 0.0761 | 0.0011 | -0.0047 | 0.0816 |
| | Total COS Basis | | | | | | | | |
| | Factor 19 | | | | | | | | |
| | Comment | | | | | | | | |
| | (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) | | \$78,513,266.70 | \$34,717,106.85 | \$51,292,456.18 | \$14,097,070.60 | \$15,354,689.17 | \$24,732,686.43 | \$12,404,622.07 |
| | | | \$559,074.00 | \$291,301.00 | \$217,841.00 | \$85,647.00 | \$103,081.00 | \$371,192.00 | \$64,489.00 |
| | Description | | | | | | | | |
| 15 | Factor 19 - Total COS Basis | \$229,419,272.99 | \$77,954,192.70 | \$34,425,805.85 | \$51,074,615.18 | \$14,011,423.60 | \$15,251,608.17 | \$24,361,494.43 | \$12,340,133.07 |
| 16 | Factor 19 - Allocation Factor | 1.0000 | 0.3397 | 0.1501 | 0.2226 | 0.0611 | 0.0665 | 0.1062 | 0.0538 |
| | Total COS Basis w/o Fire | | | | | | | | |
| | Factor 20 | | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 17 | Factor 20 - Total COS Basis w/o Fire | \$164,626,936.72 | \$78,545,642.70 | \$34,717,106.85 | \$51,364,187.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 18 | Factor 20 - Allocation Factor | 1.0000 | 0.4771 | 0.2109 | 0.3120 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Allocator Functions Calculations

| Line # | Description | Total | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Protection - Private | Fire Protection - Public |
|--|------------------------------|-----------------|--------|---------|----------|--------|----------|------------------------|---------------------------|--------------------------|
| A | B | C | D | E | F | G | H | I | J | K |
| Allocation of cost which vary with water consumed | | Factor 6 | | | | | | | | |
| Factors are based on the pro forma last year average daily consumption for each customer classification. | | | | | | | | | | |
| 1 | Factor 6 - Factor 2 | 1.0000 | 0.6098 | 0.3902 | | | | | 0.0000 | 0.0000 |
| 2 | Factor 6 - Factor 2 % | 0.7128 | | | | | | | | |
| 3 | Factor 6 - Factor 2 Weighted | 1.0000 | 0.7219 | 0.2781 | | | | | 0.0000 | 0.0000 |
| 4 | Factor 6 - Factor 3 | 1.0000 | 0.5835 | 0.3734 | | | | | 0.0017 | 0.0414 |
| 5 | Factor 6 - Factor 3 % | 0.2816 | | | | | | | | |
| 6 | Factor 6 - Factor 3 Weighted | 0.2816 | 0.2033 | 0.0783 | 0.0000 | | | | 0.0000 | 0.0000 |
| 7 | Factor 6 - Factor 4 | 1.0000 | 0.2947 | | 0.6530 | | | | 0.0020 | 0.0503 |
| 8 | Factor 6 - Factor 4 % | 0.0056 | | | | | | | | |
| 9 | Factor 6 - Factor 4 Weighted | 0.0056 | 0.0017 | 0.0000 | 0.0037 | | | | 0.0000 | 0.0003 |
| 10 | Factor 6 - Allocation Factor | 1.0000 | 0.6396 | 0.3554 | 0.0037 | | | | 0.0000 | 0.0003 |
| Allocation of cost which vary with water consumed | | Factor 7 | | | | | | | | |
| Factors are based on the pro forma last year average daily consumption for each customer classification. | | | | | | | | | | |
| 11 | Factor 7 - Factor 3 | 1.0000 | 0.5835 | 0.3734 | | | | | 0.0017 | 0.0414 |
| 12 | Factor 7 - Factor 3 % | 0.1966 | | | | | | | | |
| 13 | Factor 7 - Factor 3 Weighted | 0.1966 | 0.1147 | 0.0734 | 0.0000 | | | | 0.0003 | 0.0081 |
| 14 | Factor 7 - Factor 4 | 1.0000 | 0.2947 | | 0.6530 | | | | 0.0020 | 0.0503 |
| 15 | Factor 7 - Factor 4 % | 0.8034 | | | | | | | | |
| 16 | Factor 7 - Factor 4 Weighted | 0.8034 | 0.2368 | 0.0000 | 0.5246 | | | | 0.0016 | 0.0404 |
| 17 | Factor 7 - Factor ? | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 18 | Factor 7 - ? % | 0.0000 | | | | | | | | |
| 19 | Factor 7 - ? Weighted | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | | | 0.0000 | 0.0000 |
| 20 | Factor 7 - Allocation Factor | 1.0001 | 0.3515 | 0.0734 | 0.5246 | | | | 0.0019 | 0.0486 |

Case Number WR-2017-0285
 District 2
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|---|--------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Varies with water used Factors are based on the pro forma test year average daily consumption for each customer classification. | | Factor 1 | | | | | | | |
| 1 | Factor 1 - Total Gallons | 6,709,872.28 | 2,566,590.79 | 1,002,304.68 | 2,072,125.56 | 194,855.27 | 873,995.99 | 0.00 | 0.00 |
| 2 | Factor 1 - Adjustment Gallons (+/-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Factor 1 - Adjusted Gallons | 6,709,872 | 2,566,591 | 1,002,305 | 2,072,126 | 194,855 | 873,996 | 0.00 | 0.00 |
| 4 | Factor 1 - Average Daily Consumption | 18,383.44 | 7,031.76 | 2,746.04 | 5,677.06 | 533.85 | 2,394.51 | 0.05 | 0.17 |
| 5 | Factor 1 - Average Daily Consumption - Allocation Factor | 1.00 | 0.3825 | 0.1494 | 0.3088 | 0.0290 | 0.1303 | 0.0000 | 0.0000 |
| Assoc. with facilities serving base and max. 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: | | Factor 2 | | | | | | | |
| 6 | Factor 2 - Weighted Factor % | 0.6897 | | | | | | | |
| 7 | Factor 2 - Average Daily Consumption, Weighted Factor | 0.6897 | 0.2638 | 0.1030 | 0.2130 | 0.0200 | 0.0899 | 0.0000 | 0.0000 |
| 8 | Factor 2 - Maximum Day Extra Capacity, Allocation Factor | 0.0000 | | | | | | | |
| 9 | Factor 2 - Maximum Day Extra Capacity, Weighted Factor % | 0.3103 | | | | | | | |
| 10 | Factor 2 - Maximum Day Extra Capacity, Weighted Factor | 0.3103 | 0.1506 | 0.0441 | 0.0608 | 0.0086 | 0.0462 | 0.0000 | 0.0000 |
| 11 | Factor 2 - Maximum Day Extra Capacity, Allocation Factor | 1.0000 | 0.4144 | 0.1471 | 0.2738 | 0.0286 | 0.1361 | 0.0000 | 0.0000 |
| Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day | | Factor 2b | | | | | | | |
| 12 | Factor 2b - Average Daily Consumption | 18,383.44 | 7,031.76 | 2,746.04 | 5,677.06 | 533.85 | 2,394.51 | 0.05 | 0.17 |
| 13 | Factor 2b - Max. Day Extra Capacity, Factor | | 1.00 | 0.75 | 0.50 | 0.75 | 0.90 | 0.00 | 0.00 |
| 14 | Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow | 14485.27 | 7031.76 | 2059.53 | 2838.53 | 400.39 | 2155.06 | 0.00 | 0.00 |
| 15 | Factor 2b - Max. Day Extra Capacity, Allocation Factor | 1.0000 | 0.4854 | 0.1422 | 0.196 | 0.0276 | 0.1488 | 0 | 0 |
| 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. | | Factor 3 | | | | | | | |
| 16 | Factor 3 - Average Daily Consumption, Allocation Factor | 1.0000 | 0.3825 | 0.1494 | 0.3088 | 0.0290 | 0.1303 | 0.0000 | 0.0000 |
| 17 | Factor 3 - Average Daily Consumption, Weighted Factor % | 0.6897 | | | | | | | |
| 18 | Factor 3 - Average Daily Consumption, Weighted Factor | 0.6897 | 0.2638 | 0.1030 | 0.2130 | 0.0200 | 0.0899 | 0.0000 | 0.0000 |
| 19 | Factor 3 - Maximum Day Extra Capacity, Allocation Factor | 1.0000 | 0.4854 | 0.1422 | 0.1960 | 0.0276 | 0.1488 | 0.0000 | 0.0000 |
| 20 | Factor 3 - Maximum Day Extra Capacity, Weighted Factor % | 0.3103 | | | | | | | |
| 21 | Factor 3 - Maximum Day Extra Capacity, Weighted Factor | 0.3103 | 0.1506 | 0.0441 | 0.0608 | 0.0086 | 0.0462 | 0.0000 | 0.0000 |
| 22 | Factor 3 - Fire Protection, Allocation Factor | 0 | | | | | | | |
| 23 | Factor 3 - Fire Protection, Weighted Factor % | | | | | | | 0.2313 | 0.7687 |
| 24 | Factor 3 - Fire Protection, Weighted Factor | | | | | | | 0.0000 | 0.0000 |
| 25 | Factor 3 - Fire Protection, Factor | | | | | | | 0.0000 | 0.0000 |
| 26 | Factor 3 - Allocation Factor | 1.0000 | 0.4144 | 0.1471 | 0.2738 | 0.0286 | 0.1361 | 0.0000 | 0.0000 |
| Associated with facilities serving base and max. hr. extra capacity functions. Comment | | Factor 4A | | | | | | | |
| 27 | Factor 4A - Average Hourly Consumption, Thousand Gallons | 436.6831 | 292.9898 | 114.4183 | 7.0218 | 22.2438 | 0.0000 | 0.0022 | 0.0072 |
| 28 | Factor 4A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |

Case Number WR-2017-0285
 District 2
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|---|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 29 | Factor 4A - Max. Hr Extra Capacity 1,000 per Hour | 1375.5458 | 1025.4643 | 286.0458 | 8.4262 | 55.6095 | 0.0000 | 0.0000 | 0.0000 |
| 30 | Factor 4A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.7455 | 0.2080 | 0.0061 | 0.0404 | 0.0000 | 0.0000 | 0.0000 |
| Associated with facilities serving base and max. hr. extra capacity functions Factor 4 | | | | | | | | | |
| Comment | | | | | | | | | |
| 31 | Factor 4 - Average Hourly Consumption, Thousand Gallons | 765.9765 | 292.9898 | 114.4183 | 236.5440 | 22.2438 | 99.7712 | 0.0022 | 0.0072 |
| 32 | Factor 4 - Adjusted Hourly Gallons (+/-) | -329.2934 | 0.0000 | 0.0000 | -229.5222 | 0.0000 | -99.7712 | 0.0000 | 0.0000 |
| 33 | Factor 4 - Hourly Adjusted Gallons | 436.6831 | 292.9898 | 114.4183 | 7.0218 | 22.2438 | 0.0000 | 0.0022 | 0.0072 |
| 34 | Factor 4 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.8710 | 0.2620 | 0.0161 | 0.0509 | 0.0000 | 0.0000 | 0.0000 |
| 35 | Factor 4 - Average Hourly Consumption, Weighted Factor % | 0.0034 | | | | | | | |
| 36 | Factor 4 - Average Hourly Consumption, Weighted Factor | 0.0034 | 0.0022 | 0.0009 | 0.0001 | 0.0002 | 0.0000 | 0.0000 | 0.0000 |
| 37 | Factor 4 - Maximum Hour Extra Capacity, Allocation Factor | 1.0000 | 0.7455 | 0.2080 | 0.0061 | 0.0404 | 0.0000 | 0.0000 | 0.0000 |
| 38 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor % | 0.0073 | | | | | | | |
| 39 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor | 0.0073 | 0.0055 | 0.0015 | 0.0000 | 0.0003 | 0.0000 | 0.0000 | 0.0000 |
| 40 | Factor 4 - Fire Protection, Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2313 | 0.7687 |
| 41 | Factor 4 - Fire Protection, Weighted Factor % | 0.9893 | | | | | | | |
| 42 | Factor 4 - Fire Protection, Weighted Factor | 0.9894 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2289 | 0.7605 |
| 43 | Factor 4 - Allocation Factor | 1.0001 | 0.0077 | 0.0024 | 0.0001 | 0.0005 | 0.0000 | 0.2289 | 0.7605 |
| Allocation of costs associated with storage facilities. Factor 5A | | | | | | | | | |
| Comment | | | | | | | | | |
| 44 | Factor 5A - Average Hourly Consumption, Thousand Gallons | 765.9765 | 292.9898 | 114.4183 | 236.5440 | 22.2438 | 99.7712 | 0.0022 | 0.0072 |
| 45 | Factor 5A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.1966 | 0.0000 |
| 46 | Factor 5A - Max. Hr Extra Capacity 1,000 per Hour | 1070.2406 | 1025.4643 | 286.0458 | 283.8528 | 55.6095 | 319.2678 | 0.0004 | 0.0000 |
| 47 | Factor 5A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.5205 | 0.1452 | 0.1441 | 0.0282 | 0.1620 | 0.0000 | 0.0000 |
| Associated with storage facilities. Factor 5 | | | | | | | | | |
| 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. | | | | | | | | | |
| Description | | | | | | | | | |
| 48 | Factor 5 - Average Hourly Consumption, Thousand Gallons | 765.9765 | 292.9898 | 114.4183 | 236.5440 | 22.2438 | 99.7712 | 0.0022 | 0.0072 |
| 49 | Factor 5 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.3825 | 0.1494 | 0.3088 | 0.0290 | 0.1303 | 0.0000 | 0.0000 |
| 50 | Factor 5 - Average Hourly Consumption, Weighted Factor | 0.2440 | | | | | | | |
| 51 | Factor 5 - Maximum Hour Extra Capacity, Allocation Factor | 0.2440 | 0.0933 | 0.0365 | 0.0753 | 0.0071 | 0.0318 | 0.0000 | 0.0000 |
| 52 | Factor 5 - Maximum Hour Extra Capacity, Weighted Factor | 1.0000 | 0.5205 | 0.1452 | 0.1441 | 0.0282 | 0.1620 | 0.0000 | 0.0000 |
| 53 | Factor 5 - Maximum Day Extra Capacity, Allocation Factor | 0.5246 | | | | | | | |
| 54 | Factor 5 - Maximum Day Extra Capacity, Weighted Factor | 0.5246 | 0.2730 | 0.0762 | 0.0756 | 0.0148 | 0.0850 | 0.0000 | 0.0000 |
| 55 | Factor 5 - Fire Protection, Allocation Factor | 1.0000 | | | | | | 0.2313 | 0.7687 |
| 56 | Factor 5 - Fire Protection, Weighted Factor | 0.2314 | | | | | | 0.0535 | 0.1779 |
| 57 | Factor 5 - Allocation Factor | 1.0000 | 0.3663 | 0.1127 | 0.1509 | 0.0219 | 0.1168 | 0.0535 | 0.1779 |
| Assoc. w/power and pumping facilities Factor 6 | | | | | | | | | |
| 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 classification, as follows: | | | | | | | | | |
| Description | | | | | | | | | |

Case Number WR-2017-0285
 District 2
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|-------------|--|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 58 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 | | 0.4144 | 0.1471 | 0.2738 | 0.0286 | 0.1361 | 0.0000 | 0.0000 |
| 59 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % | 0.6335 | | | | | | | |
| 60 | Factor 6 - Maximum Daily Consumption, Weighted Factor 2 | 0.6335 | 0.2625 | 0.0932 | 0.1735 | 0.0181 | 0.0862 | 0.0000 | 0.0000 |
| 61 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.4144 | 0.1471 | 0.2738 | 0.0286 | 0.1361 | 0.0000 | 0.0000 |
| 62 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % | 0.3602 | | | | | | | |
| 63 | Factor 6 - Maximum Daily Consumption, Weighted Factor 3 | 0.3602 | 0.1493 | 0.0530 | 0.0986 | 0.0103 | 0.0490 | 0.0000 | 0.0000 |
| 64 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0001 | 0.0077 | 0.0024 | 0.0001 | 0.0005 | 0.0000 | 0.2289 | 0.7605 |
| 65 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.0064 | | | | | | | |
| 66 | Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 | 0.0064 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0015 | 0.0049 |
| 67 | Factor 6 - Allocation Factor | 1.0001 | 0.4118 | 0.1462 | 0.2721 | 0.0284 | 0.1352 | 0.0015 | 0.0049 |

| Assoc. with trans. and distrib. mains 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: | | Factor 7 | | | | | | | |
|---|--------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|--|
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 68 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.4144 | 0.1471 | 0.2738 | 0.0286 | 0.1361 | 0.0000 | 0.0000 | |
| 69 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % | 0.1966 | | | | | | | | |
| 70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3 | 0.1966 | 0.0815 | 0.0289 | 0.0538 | 0.0056 | 0.0268 | 0.0000 | 0.0000 | |
| 71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0001 | 0.0077 | 0.0024 | 0.0001 | 0.0005 | 0.0000 | 0.2289 | 0.7605 | |
| 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.8034 | | | | | | | | |
| 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 | 0.8034 | 0.0061 | 0.0019 | 0.0001 | 0.0004 | 0.0000 | 0.1839 | 0.6110 | |
| 74 Factor 7 - Allocation Factor | 1.0000 | 0.0876 | 0.0308 | 0.0539 | 0.0060 | 0.0268 | 0.1839 | 0.6110 | |

| Associated with meters Factors are based on the relative cost of meters by size and customer classification: | | Factor 9 | | | | | | | |
|---|-----------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|--|
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 75 Factor 9 - 5/8 Dollar Equivalents | 46,858.30 | 35,989.50 | 7,195.30 | 1,803.60 | 1,233.30 | 436.60 | 0.00 | 0.00 | |
| 76 Factor 9 - Allocation Factor | 1.0000 | 0.7713 | 0.1542 | 0.0387 | 0.0264 | 0.0094 | 0.0000 | 0.0000 | |

| Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below. | | Factor 10 | | | | | | | |
|---|-----------|-------------|------------|------------|--------------------|------------------|---------------------------|--------------------------|--|
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 77 Factor 10 - Factors for allocating COS to customer class. | 42,358.49 | 34,753.38 | 4,070.87 | 320.24 | 472.46 | 66.88 | 2,674.66 | 0.00 | |
| 78 Factor 10 - Allocation Factor | 1.0000 | 0.8204 | 0.0961 | 0.0076 | 0.0112 | 0.0016 | 0.0631 | 0.0000 | |

| T & D OP Basis Comment | | Factor 11 | | | | | | | |
|----------------------------------|--------------|--------------|-------------|-------------|--------------------|------------------|---------------------------|--------------------------|--|
| Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public | |
| 79 Factor 11 - T & D OP Basis | \$492,534.00 | \$162,155.00 | \$36,650.00 | \$23,902.00 | \$6,506.00 | \$10,172.00 | \$58,566.00 | \$194,583.00 | |
| 80 Factor 11 - Allocation Factor | 1.0000 | 0.3292 | 0.0744 | 0.0485 | 0.0132 | 0.0207 | 0.1189 | 0.3951 | |

| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |
|--------------------------------|--|-----------|--|--|--|--|--|--|--|
|--------------------------------|--|-----------|--|--|--|--|--|--|--|

Case Number WR-2017-0285
 District 2
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # | Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public |
|--|--|----------------|----------------|--------------|---------------|--------------------|------------------|---------------------------|--------------------------|
| A | B | C | D | E | F | G | H | I | J |
| Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows: | | | | | | | | | |
| Description | | | | | | | | | |
| 81 | Factor 12 - Trans. & Dist. Maint. Expenses | \$261,831.00 | \$54,377.00 | \$12,688.00 | \$11,407.00 | \$2,258.00 | \$5,252.00 | \$33,871.00 | \$141,778.00 |
| 82 | Factor 12 - Allocation Factor | 1.0000 | 0.2078 | 0.0485 | 0.0436 | 0.0086 | 0.0201 | 0.1295 | 0.5419 |
| Allocation of Billing and Collecting Costs. Factor 13 | | | | | | | | | |
| Factors are based on the total number of customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 83 | Factor 13 - Total Customers | 38,929.00 | 34,506.00 | 3,294.00 | 164.00 | 307.00 | 27.00 | 831.00 | 0.00 |
| 84 | Factor 13 - Allocation Factor | 1.0000 | 0.8864 | 0.0846 | 0.0042 | 0.0079 | 0.0007 | 0.0162 | 0.0000 |
| Meter reading costs. Factor 14 | | | | | | | | | |
| Factors are based on the number of metered customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 85 | Factor 14 - Total Metered Customers | 38,298.00 | 34,506.00 | 3,294.00 | 164.00 | 307.00 | 27.00 | 0.00 | 0.00 |
| 86 | Factor 14 - Allocation Factor | 1.0000 | 0.9010 | 0.0860 | 0.0043 | 0.0080 | 0.0007 | 0.0000 | 0.0000 |
| A&G Basis Factor 15 | | | | | | | | | |
| Factors are based on the allocation of direct labor expense. | | | | | | | | | |
| Description | | | | | | | | | |
| 87 | Factor 15 - A&G Basis | \$4,057,550.00 | \$1,924,503.00 | \$423,480.00 | \$550,929.00 | \$72,966.00 | \$268,983.00 | \$180,277.00 | \$636,412.00 |
| 88 | Factor 15 - Allocation Factor | 1.0000 | 0.4743 | 0.1044 | 0.1358 | 0.0180 | 0.0663 | 0.0444 | 0.1588 |
| Labor Basis Factor 16 | | | | | | | | | |
| Factors are based on the allocation of all other operation and maintenance expense excluding purchased water, power, chemicals and waste disposal. | | | | | | | | | |
| Description | | | | | | | | | |
| | From IS, >=600 and < 602 | | -\$281,103.00 | -\$89,783.00 | -\$185,729.00 | -\$19,400.00 | -\$92,321.00 | \$0.00 | \$0.00 |
| | From IS, >=610 and < 612 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=613 and < 618 | | \$1,762.00 | \$626.00 | \$1,165.00 | \$121.00 | \$579.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$15,727.00 | \$5,585.00 | \$10,394.00 | \$1,085.00 | \$5,165.00 | \$57.00 | \$187.00 |
| | From IS, >=622 and < 623 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=624 and < 626 | | \$249,698.00 | \$88,671.00 | \$165,030.00 | \$17,225.00 | \$81,999.00 | \$910.00 | \$2,972.00 |
| | From IS, >=630 and < 634 | | \$28,226.00 | \$10,023.00 | \$18,655.00 | \$1,946.00 | \$9,268.00 | \$103.00 | \$336.00 |
| | From IS, >=640 and < 641 | | \$36,018.00 | \$12,785.00 | \$23,798.00 | \$2,486.00 | \$11,829.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$74,077.00 | \$26,295.00 | \$48,944.00 | \$5,112.00 | \$24,329.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$53,390.00 | \$18,952.00 | \$35,276.00 | \$3,685.00 | \$17,535.00 | \$0.00 | \$0.00 |
| | From IS, >=660 and < 686 | | \$241,990.00 | \$54,694.00 | \$35,664.00 | \$9,707.00 | \$15,192.00 | \$87,401.00 | \$290,400.00 |
| | From IS, >=670 and < 679 | | \$131,106.00 | \$30,597.00 | \$27,506.00 | \$5,433.00 | \$12,673.00 | \$81,688.00 | \$341,873.00 |
| | From IS, >=901 and < 904 | | \$631,906.00 | \$60,313.00 | \$3,004.00 | \$5,622.00 | \$495.00 | \$6,509.00 | \$0.00 |
| | From IS, >=005 and < 006 | | \$32,627.00 | \$3,114.00 | \$155.00 | \$291.00 | \$26.00 | \$596.00 | \$0.00 |
| | From IS, >=920 and < 921 | | \$554,916.00 | \$65,002.00 | \$5,141.00 | \$7,576.00 | \$1,082.00 | \$42,681.00 | \$0.00 |
| | From IS, >=932 and < 933 | | \$43,356.00 | \$9,543.00 | \$12,414.00 | \$1,645.00 | \$6,061.00 | \$4,059.00 | \$14,333.00 |

Case Number WR-2017-0285
 District 2
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|--|--------------------------------------|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 89 | Factor 16 - Labor Basis | \$3,312,081.00 | \$1,813,896.00 | \$286,417.00 | \$201,417.00 | \$42,534.00 | \$93,912.00 | \$224,004.00 | \$650,101.00 |
| 90 | Factor 16 - Allocation Factor | 1.0000 | 0.5476 | 0.0865 | 0.0608 | 0.0128 | 0.0284 | 0.0676 | 0.1963 |
| UPIS Basis Comment | | Factor 17 | | | | | | | |
| Description | | | | | | | | | |
| 91 | Factor 17 - UPIS Basis | \$161,809,215.00 | \$55,398,912.00 | \$14,950,817.00 | \$21,109,465.00 | \$2,748,659.00 | \$10,419,654.00 | \$12,477,183.00 | \$44,506,525.00 |
| 92 | Factor 17 - Allocation Factor | 1.0000 | 0.3428 | 0.0925 | 0.1306 | 0.0170 | 0.0645 | 0.0772 | 0.2754 |
| Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below. | | Factor 18 | | | | | | | |
| Description | | | | | | | | | |
| 93 | Factor 18 - Rate Base Basis | \$106,788,072.00 | \$35,120,039.00 | \$9,707,819.00 | \$13,812,988.00 | \$1,794,281.00 | \$6,824,492.00 | \$8,622,047.00 | \$30,906,406.00 |
| 94 | Factor 18 - Allocation Factor | 1.0000 | 0.3290 | 0.0909 | 0.1293 | 0.0168 | 0.0639 | 0.0807 | 0.2894 |
| Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated. (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) | | Factor 19 | | | | | | | |
| Description | | | | | | | | | |
| | | | \$13,709,234.74 | \$3,261,225.90 | \$4,432,403.37 | \$576,462.02 | \$2,175,740.62 | \$1,602,036.60 | \$5,466,347.73 |
| | | | \$122,763.00 | \$27,021.00 | \$35,149.00 | \$4,659.00 | \$17,160.00 | \$11,492.00 | \$40,584.00 |
| 95 | Factor 19 - Total COS Basis | 30,964,623.00 | 13,586,471.74 | 3,234,204.90 | 4,397,254.37 | 571,803.02 | 2,158,580.62 | 1,590,544.60 | 5,425,763.73 |
| 96 | Factor 19 - Allocation Factor | 1.0000 | 0.4388 | 0.1044 | 0.1420 | 0.0185 | 0.0697 | 0.0514 | 0.1752 |
| Total COS Basis w/o Fire The factors are based on COS basis without Fire. | | Factor 20 | | | | | | | |
| Description | | | | | | | | | |
| 97 | Factor 20 - Total COS Basis w/o Fire | \$21,994,016.05 | \$13,717,489.74 | \$3,263,765.90 | \$4,435,804.37 | \$576,956.02 | \$0.00 | \$0.00 | \$0.00 |
| 98 | Factor 20 - Allocation Factor | 1.0000 | 0.6237 | 0.1484 | 0.2017 | 0.0262 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Allocator Functions Calculations

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Service J |
|--|---|------------------|----------------|--------------|---------------|--------------|---------------|-----------------------------|-------------------|
| T & D OP Basis | | Factor 11 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 1 | Factor 11 - T & D OP Basis | \$492,533.00 | \$44,043.00 | \$19,428.00 | \$1,847.00 | \$174,066.00 | \$0.00 | \$0.00 | \$253,149.00 |
| 2 | Factor 11 - Allocation Factor | 1.0000 | 0.0894 | 0.0394 | 0.0038 | 0.3534 | 0.0000 | 0.0000 | 0.5140 |
| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 3 | Factor 12 - Trans. & Dist. Maint. Expenses | \$261,631.00 | \$25,059.00 | \$11,054.00 | \$1,051.00 | \$40,669.00 | \$8,149.00 | \$0.00 | \$175,649.00 |
| 4 | Factor 12 - Allocation Factor | 1.0000 | 0.0958 | 0.0423 | 0.0040 | 0.1554 | 0.0311 | 0.0000 | 0.6714 |
| Allocation of Billing and Collecting Costs. | | Factor 13 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 5 | Factor 13 - Allocation of Billing and Collecting Costs. | 38,929.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,298.00 | 631.00 |
| 6 | Factor 13 - Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.9838 | 0.0162 |
| A&G Basis | | Factor 15 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 7 | Factor 15 - A&G Basis | \$4,057,554.00 | \$1,374,544.00 | \$574,296.00 | \$5,332.00 | \$358,363.00 | \$19,650.00 | \$908,741.00 | \$816,628.00 |
| 8 | Factor 15 - Allocation Factor | 1.0000 | 0.3388 | 0.1415 | 0.0013 | 0.0883 | 0.0048 | 0.2240 | 0.2013 |
| Labor Basis | | Factor 16 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| | From IS, >=600 and < 602 | | \$467,848.00 | \$210,488.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=610 and < 612 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=613 and < 618 | | \$2,933.00 | \$1,320.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$27,741.00 | \$10,215.00 | \$2.00 | \$0.00 | \$0.00 | \$0.00 | \$242.00 |
| | From IS, >=622 and < 623 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=624 and < 626 | | \$440,448.00 | \$162,189.00 | \$28.00 | \$0.00 | \$0.00 | \$0.00 | \$3,840.00 |
| | From IS, >=630 and < 634 | | \$49,787.00 | \$18,334.00 | \$3.00 | \$0.00 | \$0.00 | \$0.00 | \$434.00 |
| | From IS, >=640 and < 641 | | \$59,947.00 | \$26,970.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$123,289.00 | \$55,468.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$88,860.00 | \$39,978.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Allocator Functions Calculations

| Line # | Description | Total | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service |
|--------|---|------------------|-----------------|-----------------|----------------|-----------------|----------------|------------------------|-----------------|
| A | B | C | D | E | F | G | H | I | J |
| | From IS, >=660 and < 666 | | \$65,729.00 | \$28,994.00 | \$2,757.00 | \$259,773.00 | \$0.00 | \$0.00 | \$377,795.00 |
| | From IS, >=670 and < 679 | | \$60,426.00 | \$26,654.00 | \$2,535.00 | \$98,066.00 | \$19,650.00 | \$0.00 | \$423,548.00 |
| | From IS, >=901 and < 904 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$701,336.00 | \$6,513.00 |
| | From IS, >=905 and < 906 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$36,212.00 | \$597.00 |
| | From IS, >=920 and < 921 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$633,716.00 | \$0.00 | \$42,681.00 |
| | From IS, >=932 and < 933 | | \$30,970.00 | \$12,935.00 | \$119.00 | \$8,072.00 | \$439.00 | \$20,476.00 | \$18,401.00 |
| | Description | | | | | | | | |
| 9 | Factor 16 - Labor Basis | \$3,312,086.00 | \$482,282.00 | \$172,569.00 | \$5,444.00 | \$365,911.00 | \$653,805.00 | \$758,024.00 | \$874,051.00 |
| 10 | Factor 16 - Allocation Factor | 1.0000 | 0.1456 | 0.0521 | 0.0016 | 0.1105 | 0.1974 | 0.2289 | 0.2639 |
| | UPIS Basis | | | | | | | | |
| | Factor 17 | | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 11 | Factor 17 - UPIS Basis | \$161,609,219.00 | \$51,654,052.00 | \$22,038,759.00 | \$1,844,399.00 | \$16,753,353.00 | \$9,376,965.00 | \$2,957,537.00 | \$56,984,154.00 |
| 12 | Factor 17 - Allocation Factor | 1.0000 | 0.3196 | 0.1364 | 0.0114 | 0.1037 | 0.0580 | 0.0183 | 0.3526 |
| | Rate Base Basis | | | | | | | | |
| | Factor 18 | | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 13 | Factor 18 - Rate Base Basis | \$106,788,082.00 | \$33,720,735.00 | \$14,386,003.00 | \$1,358,655.00 | \$11,315,380.00 | \$6,063,200.00 | \$415,046.00 | \$39,529,063.00 |
| 14 | Factor 18 - Allocation Factor | 1.0000 | 0.3157 | 0.1347 | 0.0127 | 0.1060 | 0.0568 | 0.0039 | 0.3702 |
| | Total COS Basis | | | | | | | | |
| | Factor 19 | | | | | | | | |
| | Comment | | | | | | | | |
| | (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) | | \$11,030,953.16 | \$4,613,557.09 | \$157,783.04 | \$2,695,839.09 | \$1,761,141.08 | \$3,894,975.33 | \$7,069,203.21 |
| | | | \$87,692.00 | \$36,624.00 | \$337.00 | \$22,855.00 | \$1,243.00 | \$57,978.00 | \$52,102.00 |
| | Description | | | | | | | | |
| 15 | Factor 19 - Total COS Basis | \$30,964,620.99 | \$10,943,261.16 | \$4,576,933.09 | \$157,446.04 | \$2,672,984.09 | \$1,759,898.08 | \$3,836,997.33 | \$7,017,101.21 |
| 16 | Factor 19 - Allocation Factor | 1.0000 | 0.3535 | 0.1478 | 0.0051 | 0.0863 | 0.0568 | 0.1239 | 0.2266 |
| | Total COS Basis w/o Fire | | | | | | | | |
| | Factor 20 | | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 17 | Factor 20 - Total COS Basis w/o Fire | \$15,819,615.30 | \$11,036,452.16 | \$4,613,557.09 | \$169,606.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 18 | Factor 20 - Allocation Factor | 1.0000 | 0.6977 | 0.2916 | 0.0107 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Allocator Functions Calculations

| Line # | Description | Total | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Protection - Private | Fire Protection - Public |
|--|------------------------------|-----------------|--------|---------|----------|--------|----------|------------------------|---------------------------|--------------------------|
| A | B | C | D | E | F | G | H | I | J | K |
| Allocation of cost which vary with water consumed | | Factor 6 | | | | | | | | |
| Factors are based on the pro forma last year average daily consumption for each customer classification. | | | | | | | | | | |
| 1 | Factor 6 - Factor 2 | 1.0000 | 0.6897 | 0.3103 | | | | | 0.0000 | 0.0000 |
| 2 | Factor 6 - Factor 2 % | 0.6335 | | | | | | | | |
| 3 | Factor 6 - Factor 2 Weighted | 1.0000 | 0.8034 | 0.1966 | | | | | 0.0000 | 0.0000 |
| 4 | Factor 6 - Factor 3 | 1.0000 | 0.6897 | 0.3103 | | | | | 0.0000 | 0.0000 |
| 5 | Factor 6 - Factor 3 % | 0.3602 | | | | | | | | |
| 6 | Factor 6 - Factor 3 Weighted | 0.3602 | 0.2894 | 0.0708 | 0.0000 | | | | 0.0000 | 0.0000 |
| 7 | Factor 6 - Factor 4 | 1.0000 | 0.0033 | | 0.0073 | | | | 0.2289 | 0.7605 |
| 8 | Factor 6 - Factor 4 % | 0.0064 | | | | | | | | |
| 9 | Factor 6 - Factor 4 Weighted | 0.0064 | 0.0000 | 0.0000 | 0.0000 | | | | 0.0015 | 0.0049 |
| 10 | Factor 6 - Allocation Factor | 1.0000 | 0.7262 | 0.2674 | 0.0000 | | | | 0.0015 | 0.0049 |
| Allocation of cost which vary with water consumed | | Factor 7 | | | | | | | | |
| Factors are based on the pro forma last year average daily consumption for each customer classification. | | | | | | | | | | |
| 11 | Factor 7 - Factor 3 | 1.0000 | 0.6897 | 0.3103 | | | | | 0.0000 | 0.0000 |
| 12 | Factor 7 - Factor 3 % | 0.1966 | | | | | | | | |
| 13 | Factor 7 - Factor 3 Weighted | 0.1966 | 0.1356 | 0.0610 | 0.0000 | | | | 0.0000 | 0.0000 |
| 14 | Factor 7 - Factor 4 | 1.0001 | 0.0034 | | 0.0073 | | | | 0.2289 | 0.7605 |
| 15 | Factor 7 - Factor 4 % | 0.8034 | | | | | | | | |
| 16 | Factor 7 - Factor 4 Weighted | 0.8034 | 0.0027 | 0.0000 | 0.0058 | | | | 0.1839 | 0.6110 |
| 17 | Factor 7 - Factor 7 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 18 | Factor 7 - 7 % | 0.0000 | | | | | | | | |
| 19 | Factor 7 - 7 Weighted | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | | | 0.0000 | 0.0000 |
| 20 | Factor 7 - Allocation Factor | 1.0000 | 0.1383 | 0.0610 | 0.0058 | | | | 0.1839 | 0.6110 |

Case Number WR-2017-0285
 District 3
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # | Description | Total | Residential | Commercial | Industrial | Public Authorities | Sales for Resale | Fire Protection - Private | Fire Protection - Public |
|---|---|--------------|--------------|--------------|--------------|--------------------|------------------|---------------------------|--------------------------|
| A | B | C | D | E | F | G | H | I | J |
| Varies with water used Factors are based on the pro forma test year average daily consumption for each customer classification. | | Factor 1 | | | | | | | |
| 1 | Factor 1 - Total Gallons | 4,931,464.35 | 1,792,741.58 | 1,136,984.80 | 1,360,370.77 | 268,665.20 | 372,702.00 | 0.00 | 0.00 |
| 2 | Factor 1 - Adjustment Gallons (+/-) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Factor 1 - Adjusted Gallons | 4,931,464 | 1,792,742 | 1,136,985 | 1,360,371 | 268,665 | 372,702 | 0.00 | 0.00 |
| 4 | Factor 1 - Average Daily Consumption | 13,511.09 | 4,911.62 | 3,115.03 | 3,727.04 | 736.07 | 1,021.10 | 0.07 | 0.16 |
| 5 | Factor 1 - Average Daily Consumption - Allocation Factor | 1.00 | 0.3634 | 0.2306 | 0.2759 | 0.0545 | 0.0756 | 0.0000 | 0.0000 |
| Assoc. with facilities serving base and max. 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: | | Factor 2 | | | | | | | |
| 6 | Factor 2 - Weighted Factor % | 0.6579 | | | | | | | |
| 7 | Factor 2 - Average Daily Consumption, Weighted Factor | 0.6579 | 0.2391 | 0.1517 | 0.1815 | 0.0359 | 0.0497 | 0.0000 | 0.0000 |
| 8 | Factor 2 - Maximum Day Extra Capacity, Allocation Factor | 0.0000 | | | | | | | |
| 9 | Factor 2 - Maximum Day Extra Capacity, Weighted Factor % | 0.3421 | | | | | | | |
| 10 | Factor 2 - Maximum Day Extra Capacity, Weighted Factor | 0.3421 | 0.1588 | 0.0755 | 0.0602 | 0.0179 | 0.0297 | 0.0000 | 0.0000 |
| 11 | Factor 2 - Maximum Day Extra Capacity, Allocation Factor | 1.0000 | 0.3979 | 0.2272 | 0.2417 | 0.0538 | 0.0794 | 0.0000 | 0.0000 |
| Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day | | Factor 2b | | | | | | | |
| 12 | Factor 2b - Average Daily Consumption | 13,511.09 | 4,911.62 | 3,115.03 | 3,727.04 | 736.07 | 1,021.10 | 0.07 | 0.16 |
| 13 | Factor 2b - Max. Day Extra Capacity, Factor | | 1.00 | 0.75 | 0.50 | 0.75 | 0.90 | 0.00 | 0.00 |
| 14 | Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow | 10582.45 | 4911.62 | 2336.27 | 1863.52 | 552.05 | 918.99 | 0.00 | 0.00 |
| 15 | Factor 2b - Max. Day Extra Capacity, Allocation Factor | 1.0000 | 0.4641 | 0.2208 | 0.1761 | 0.0522 | 0.0868 | 0 | 0 |
| 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. | | Factor 3 | | | | | | | |
| 16 | Factor 3 - Average Daily Consumption, Allocation Factor | 1.0000 | 0.3634 | 0.2306 | 0.2759 | 0.0545 | 0.0756 | 0.0000 | 0.0000 |
| 17 | Factor 3 - Average Daily Consumption, Weighted Factor % | 0.6579 | | | | | | | |
| 18 | Factor 3 - Average Daily Consumption, Weighted Factor | 0.6579 | 0.2391 | 0.1517 | 0.1815 | 0.0359 | 0.0497 | 0.0000 | 0.0000 |
| 19 | Factor 3 - Maximum Day Extra Capacity, Allocation Factor | 1.0000 | 0.4641 | 0.2208 | 0.1761 | 0.0522 | 0.0868 | 0.0000 | 0.0000 |
| 20 | Factor 3 - Maximum Day Extra Capacity, Weighted Factor % | 0.3421 | | | | | | | |
| 21 | Factor 3 - Maximum Day Extra Capacity, Weighted Factor | 0.3421 | 0.1588 | 0.0755 | 0.0602 | 0.0179 | 0.0297 | 0.0000 | 0.0000 |
| 22 | Factor 3 - Fire Protection, Allocation Factor | 0 | | | | | | | |
| 23 | Factor 3 - Fire Protection, Weighted Factor % | | | | | | | 0.3003 | 0.6997 |
| 24 | Factor 3 - Fire Protection, Weighted Factor | | | | | | | 0.0000 | 0.0000 |
| 25 | Factor 3 - Fire Protection, Factor | | | | | | | 0.0000 | 0.0000 |
| 26 | Factor 3 - Allocation Factor | 1.0000 | 0.3979 | 0.2272 | 0.2417 | 0.0538 | 0.0794 | 0.0000 | 0.0000 |
| Associated with facilities serving base and max. hr. extra capacity functions. Comment | | Factor 4A | | | | | | | |
| 27 | Factor 4A - Average Hourly Consumption, Thousand Gallons | 425.3555 | 204.6509 | 120.7928 | 60.2329 | 30.6695 | 0.0000 | 0.0028 | 0.0066 |
| 28 | Factor 4A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |

Case Number WR-2017-0285
 District 3
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|---|------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 29 | Factor 4A - Max. Hr Extra Capacity 1,000 per Hour | 1189.7135 | 716.2782 | 324.4820 | 72.2795 | 76.6738 | 0.0000 | 0.0000 | 0.0000 |
| 30 | Factor 4A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.6021 | 0.2727 | 0.0608 | 0.0644 | 0.0000 | 0.0000 | 0.0000 |
| Associated with facilities serving base and max. hr. extra capacity functions Comment: Factor 4 | | | | | | | | | |
| 31 | Factor 4 - Average Hourly Consumption, Thousand Gallons | 562.9620 | 204.6509 | 129.7928 | 155.2935 | 30.6695 | 42.5459 | 0.0028 | 0.0066 |
| 32 | Factor 4 - Adjusted Hourly Gallons (+/-) | -137.6065 | 0.0000 | 0.0000 | -95.0608 | 0.0000 | -42.5459 | 0.0000 | 0.0000 |
| 33 | Factor 4 - Hourly Adjusted Gallons | 425.3555 | 204.6509 | 129.7928 | 60.2329 | 30.6695 | 0.0000 | 0.0028 | 0.0066 |
| 34 | Factor 4 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.4812 | 0.3051 | 0.1416 | 0.0721 | 0.0000 | 0.0000 | 0.0000 |
| 35 | Factor 4 - Average Hourly Consumption, Weighted Factor % | 0.0029 | | | | | | | |
| 36 | Factor 4 - Average Hourly Consumption, Weighted Factor | 0.0029 | 0.0014 | 0.0009 | 0.0004 | 0.0002 | 0.0000 | 0.0000 | 0.0000 |
| 37 | Factor 4 - Maximum Hour Extra Capacity, Allocation Factor | 1.0000 | 0.6021 | 0.2727 | 0.0608 | 0.0644 | 0.0000 | 0.0000 | 0.0000 |
| 38 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor % | 0.0052 | | | | | | | |
| 39 | Factor 4 - Maximum Hour Extra Capacity, Weighted Factor | 0.0052 | 0.0032 | 0.0014 | 0.0003 | 0.0003 | 0.0000 | 0.0000 | 0.0000 |
| 40 | Factor 4 - Fire Protection, Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.3003 | 0.6997 |
| 41 | Factor 4 - Fire Protection, Weighted Factor % | 0.9919 | | | | | | | |
| 42 | Factor 4 - Fire Protection, Weighted Factor | 0.9919 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.2979 | 0.6940 |
| 43 | Factor 4 - Allocation Factor | 1.0000 | 0.0046 | 0.0023 | 0.0007 | 0.0005 | 0.0000 | 0.2979 | 0.6940 |
| Allocation of costs associated with storage facilities. Comment: Factor 5A | | | | | | | | | |
| 44 | Factor 5A - Average Hourly Consumption, Thousand Gallons | 562.9620 | 204.6509 | 129.7928 | 155.2935 | 30.6695 | 42.5459 | 0.0028 | 0.0066 |
| 45 | Factor 5A - Factor (ratio of max. hr to average hr minus 1.0) | | 3.5000 | 2.5000 | 1.2000 | 2.5000 | 3.2000 | 0.0000 | 0.0000 |
| 46 | Factor 5A - Max. Hr Extra Capacity 1,000 per Hour | 1439.9331 | 716.2782 | 324.4820 | 186.3522 | 78.6738 | 136.1469 | 0.0000 | 0.0000 |
| 47 | Factor 5A - Max. Hr Extra Capacity Allocation Factor | 1.0000 | 0.4974 | 0.2253 | 0.1294 | 0.0532 | 0.0946 | 0.0000 | 0.0000 |
| Associated with storage facilities. Comment: Factor 5 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. | | | | | | | | | |
| 48 | Factor 5 - Average Hourly Consumption, Thousand Gallons | 562.9620 | 204.6509 | 129.7928 | 155.2935 | 30.6695 | 42.5459 | 0.0028 | 0.0066 |
| 49 | Factor 5 - Average Hourly Consumption, Allocation Factor | 1.0000 | 0.3634 | 0.2306 | 0.2759 | 0.0545 | 0.0756 | 0.0000 | 0.0000 |
| 50 | Factor 5 - Average Hourly Consumption, Weighted Factor | 0.2045 | | | | | | | |
| 51 | Factor 5 - Maximum Hour Extra Capacity, Allocation Factor | 0.2045 | 0.0743 | 0.0472 | 0.0564 | 0.0111 | 0.0155 | 0.0000 | 0.0000 |
| 52 | Factor 5 - Maximum Hour Extra Capacity, Weighted Factor | 1.0000 | 0.4974 | 0.2253 | 0.1294 | 0.0532 | 0.0946 | 0.0000 | 0.0000 |
| 53 | Factor 5 - Maximum Day Extra Capacity, Allocation Factor | 0.3675 | | | | | | | |
| 54 | Factor 5 - Maximum Day Extra Capacity, Weighted Factor | 0.3675 | 0.1628 | 0.0828 | 0.0476 | 0.0196 | 0.0347 | 0.0000 | 0.0000 |
| 55 | Factor 5 - Fire Protection, Allocation Factor | 1.0000 | | | | | | 0.3003 | 0.6997 |
| 56 | Factor 5 - Fire Protection, Weighted Factor | 0.4280 | | | | | | 0.1285 | 0.2995 |
| 57 | Factor 5 - Allocation Factor | 1.0000 | 0.2571 | 0.1300 | 0.1040 | 0.0307 | 0.0502 | 0.1285 | 0.2995 |
| Assoc. w/power and pumping facilities Comment: Factor 6 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 classification, as follows: | | | | | | | | | |
| Description: | | | | | | | | | |

Case Number WR-2017-0285
 District 3
 Test Year Ending 12-31-2016
 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|--|--|--------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 58 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 | | 0.3979 | 0.2272 | 0.2417 | 0.0538 | 0.0794 | 0.0000 | 0.0000 |
| 59 | Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % | 0.9088 | | | | | | | |
| 60 | Factor 6 - Maximum Daily Consumption, Weighted Factor 2 | 0.9088 | 0.3615 | 0.2065 | 0.2197 | 0.0489 | 0.0722 | 0.0000 | 0.0000 |
| 61 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.3979 | 0.2272 | 0.2417 | 0.0538 | 0.0794 | 0.0000 | 0.0000 |
| 62 | Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % | 0.0688 | | | | | | | |
| 63 | Factor 6 - Maximum Daily Consumption, Weighted Factor 3 | 0.0688 | 0.0274 | 0.0156 | 0.0166 | 0.0037 | 0.0055 | 0.0000 | 0.0000 |
| 64 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.0046 | 0.0023 | 0.0007 | 0.0005 | 0.0000 | 0.2979 | 0.6940 |
| 65 | Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.0224 | | | | | | | |
| 66 | Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 | 0.0224 | 0.0001 | 0.0001 | 0.0000 | 0.0000 | 0.0000 | 0.0067 | 0.0155 |
| 67 | Factor 6 - Allocation Factor | 1.0000 | 0.3890 | 0.2222 | 0.2363 | 0.0526 | 0.0777 | 0.0067 | 0.0155 |
| Assoc. with trans. and distrib. mains Factor 7 | | | | | | | | | |
| 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: | | | | | | | | | |
| Description | | | | | | | | | |
| 68 | Factor 7 - Maximum Daily Consumption, Allocation Factor 3 | 1.0000 | 0.3979 | 0.2272 | 0.2417 | 0.0538 | 0.0794 | 0.0000 | 0.0000 |
| 69 | Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % | 0.1966 | | | | | | | |
| 70 | Factor 7 - Maximum Daily Consumption, Weighted Factor 3 | 0.1966 | 0.0762 | 0.0447 | 0.0475 | 0.0106 | 0.0156 | 0.0000 | 0.0000 |
| 71 | Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 | 1.0000 | 0.0046 | 0.0023 | 0.0007 | 0.0005 | 0.0000 | 0.2979 | 0.6940 |
| 72 | Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % | 0.8034 | | | | | | | |
| 73 | Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 | 0.8034 | 0.0037 | 0.0018 | 0.0006 | 0.0004 | 0.0000 | 0.2393 | 0.5576 |
| 74 | Factor 7 - Allocation Factor | 1.0000 | 0.0819 | 0.0465 | 0.0481 | 0.0110 | 0.0156 | 0.2393 | 0.5576 |
| Associated with meters Factor 9 | | | | | | | | | |
| Factors are based on the relative cost of meters by size and customer classification. | | | | | | | | | |
| Description | | | | | | | | | |
| 75 | Factor 9 - 5/8 Dollar Equivalents | 48,580.30 | 35,907.60 | 9,048.40 | 1,182.40 | 2,075.40 | 366.50 | 0.00 | 0.00 |
| 76 | Factor 9 - Allocation Factor | 1.0000 | 0.7392 | 0.1863 | 0.0243 | 0.0427 | 0.0075 | 0.0000 | 0.0000 |
| Factors for allocating COS to customer class. Factor 10 | | | | | | | | | |
| Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below. | | | | | | | | | |
| Description | | | | | | | | | |
| 77 | Factor 10 - Factors for allocating COS to customer class. | 43,261.04 | 34,468.67 | 4,885.50 | 204.99 | 527.57 | 32.61 | 3,141.70 | 0.00 |
| 78 | Factor 10 - Allocation Factor | 1.0000 | 0.7968 | 0.1129 | 0.0047 | 0.0122 | 0.0008 | 0.0726 | 0.0000 |
| T & D OP Basis Factor 11 | | | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 79 | Factor 11 - T & D OP Basis | \$466,128.00 | \$241,429.00 | \$64,448.00 | \$14,968.00 | \$14,752.00 | \$4,735.00 | \$38,046.00 | \$87,750.00 |
| 80 | Factor 11 - Allocation Factor | 1.0000 | 0.5179 | 0.1383 | 0.0321 | 0.0316 | 0.0102 | 0.0816 | 0.1883 |
| Trans. & Dist. Maint. Expenses Factor 12 | | | | | | | | | |

Case Number WR-2017-0285
 District 3
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 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|---|--|----------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows: | | | | | | | | | |
| Description | | | | | | | | | |
| 81 | Factor 12 - Trans. & Dist. Maint. Expenses | \$363,816.00 | \$59,897.00 | \$19,354.00 | \$13,348.00 | \$4,125.00 | \$4,300.00 | \$65,420.00 | \$197,372.00 |
| 82 | Factor 12 - Allocation Factor | 1.0000 | 0.1647 | 0.0532 | 0.0367 | 0.0113 | 0.0118 | 0.1798 | 0.5425 |
| Allocation of Billing and Collecting Costs. Factor 13 | | | | | | | | | |
| Factors are based on the total number of customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 83 | Factor 13 - Total Customers | 39,035.00 | 33,994.00 | 3,840.00 | 101.00 | 327.00 | 9.00 | 764.00 | 0.00 |
| 84 | Factor 13 - Allocation Factor | 1.0000 | 0.8708 | 0.0984 | 0.0026 | 0.0084 | 0.0002 | 0.0196 | 0.0000 |
| Meter reading costs. Factor 14 | | | | | | | | | |
| Factors are based on the number of metered customers. | | | | | | | | | |
| Description | | | | | | | | | |
| 85 | Factor 14 - Total Metered Customers | 38,271.00 | 33,994.00 | 3,840.00 | 101.00 | 327.00 | 9.00 | 0.00 | 0.00 |
| 86 | Factor 14 - Allocation Factor | 1.0000 | 0.8884 | 0.1003 | 0.0026 | 0.0085 | 0.0002 | 0.0000 | 0.0000 |
| A&G Basis Factor 15 | | | | | | | | | |
| Factors are based on the allocation of direct labor expense. | | | | | | | | | |
| Description | | | | | | | | | |
| 87 | Factor 15 - A&G Basis | \$3,517,058.00 | \$1,564,236.00 | \$551,376.00 | \$444,144.00 | \$121,038.00 | \$145,185.00 | \$186,440.00 | \$504,639.00 |
| 88 | Factor 15 - Allocation Factor | 1.0000 | 0.4447 | 0.1568 | 0.1263 | 0.0344 | 0.0413 | 0.0530 | 0.1435 |
| Labor Basis Factor 16 | | | | | | | | | |
| Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. | | | | | | | | | |
| Description | | | | | | | | | |
| | From IS, >=600 and < 602 | | \$-170,566.00 | \$-97,393.00 | \$-103,600.00 | \$-23,062.00 | \$-34,036.00 | \$0.00 | \$0.00 |
| | From IS, >=610 and < 612 | | \$187.00 | \$107.00 | \$113.00 | \$25.00 | \$37.00 | \$0.00 | \$0.00 |
| | From IS, >=613 and < 618 | | \$57,486.00 | \$32,825.00 | \$34,919.00 | \$7,773.00 | \$11,471.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$16,822.00 | \$9,609.00 | \$10,218.00 | \$2,275.00 | \$3,360.00 | \$290.00 | \$670.00 |
| | From IS, >=622 and < 623 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=624 and < 626 | | \$141,335.00 | \$80,731.00 | \$85,854.00 | \$19,111.00 | \$28,231.00 | \$2,434.00 | \$5,632.00 |
| | From IS, >=630 and < 634 | | \$54,736.00 | \$31,267.00 | \$33,250.00 | \$7,401.00 | \$10,933.00 | \$943.00 | \$2,181.00 |
| | From IS, >=640 and < 641 | | \$15,098.00 | \$8,621.00 | \$9,171.00 | \$2,041.00 | \$3,013.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$14,693.00 | \$8,390.00 | \$8,925.00 | \$1,987.00 | \$2,932.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$42,916.00 | \$24,505.00 | \$26,068.00 | \$5,803.00 | \$8,563.00 | \$0.00 | \$0.00 |
| | From IS, >=660 and < 665 | | \$334,645.00 | \$89,340.00 | \$20,746.00 | \$20,440.00 | \$6,571.00 | \$52,733.00 | \$121,642.00 |
| | From IS, >=670 and < 679 | | \$113,529.00 | \$36,676.00 | \$25,299.00 | \$7,805.00 | \$8,142.00 | \$123,969.00 | \$374,029.00 |
| | From IS, >=681 and < 684 | | \$428,826.00 | \$48,437.00 | \$1,269.00 | \$4,121.00 | \$97.00 | \$5,110.00 | \$0.00 |
| | From IS, >=685 and < 686 | | \$18,384.00 | \$2,077.00 | \$55.00 | \$177.00 | \$4.00 | \$414.00 | \$0.00 |
| | From IS, >=690 and < 691 | | \$769,011.00 | \$108,962.00 | \$4,536.00 | \$11,775.00 | \$772.00 | \$70,068.00 | \$0.00 |
| | From IS, >=692 and < 693 | | \$46,521.00 | \$16,403.00 | \$13,212.00 | \$3,599.00 | \$4,320.00 | \$5,544.00 | \$15,012.00 |

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 District 3
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 Allocator Class Factors Calculations

| Line # A | Description B | Total C | Residential D | Commercial E | Industrial F | Public Authorities G | Sales for Resale H | Fire Protection - Private I | Fire Protection - Public J |
|--|--------------------------------------|------------------|------------------|-----------------|-----------------|-------------------------|-----------------------|--------------------------------|-------------------------------|
| 89 | Factor 16 - Labor Basis | \$3,360,560.00 | \$1,883,623.00 | \$400,559.00 | \$170,026.00 | \$71,271.00 | \$54,410.00 | \$261,505.00 | \$519,166.00 |
| 90 | Factor 16 - Allocation Factor | 1.0000 | 0.5605 | 0.1192 | 0.0506 | 0.0212 | 0.0162 | 0.0778 | 0.1545 |
| UPIS Basis | | Factor 17 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 91 | Factor 17 - UPIS Basis | \$164,571,042.00 | \$52,491,613.00 | \$21,456,663.00 | \$18,398,642.00 | \$4,846,969.00 | \$6,119,220.00 | \$18,189,369.00 | \$43,068,566.00 |
| 92 | Factor 17 - Allocation Factor | 1.0000 | 0.3189 | 0.1304 | 0.1118 | 0.0295 | 0.0372 | 0.1105 | 0.2617 |
| Rate Base Basis | | Factor 18 | | | | | | | |
| Factors are based on the allocation of the original cost measure of value ratio base as shown on the following pages and summarized below. | | | | | | | | | |
| Description | | | | | | | | | |
| 93 | Factor 18 - Rate Base Basis | \$97,688,444.00 | \$28,054,664.00 | \$12,303,639.00 | \$10,876,558.00 | \$2,821,180.00 | \$3,629,211.00 | \$11,847,143.00 | \$28,149,120.00 |
| 94 | Factor 18 - Allocation Factor | 1.0001 | 0.2871 | 0.1259 | 0.1113 | 0.0289 | 0.0372 | 0.1213 | 0.2882 |
| Total COS Basis | | Factor 19 | | | | | | | |
| The factors are based on the allocation of the total cost of service, excluding those items being allocated. | | | | | | | | | |
| (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) | | | | | | | | | |
| | | | \$10,724,431.38 | \$3,780,136.05 | \$3,016,084.94 | \$822,499.90 | \$993,214.79 | \$2,021,326.37 | \$4,750,653.57 |
| | | | \$86,177.00 | \$30,386.00 | \$24,476.00 | \$6,666.00 | \$6,003.00 | \$10,271.00 | \$27,808.00 |
| Description | | | | | | | | | |
| 95 | Factor 19 - Total COS Basis | 25,914,818.00 | 10,638,254.38 | 3,749,750.05 | 2,991,608.94 | 815,833.90 | 985,211.79 | 2,011,055.37 | 4,722,845.57 |
| 96 | Factor 19 - Allocation Factor | 1.0001 | 0.4105 | 0.1447 | 0.1154 | 0.0315 | 0.0380 | 0.0776 | 0.1822 |
| Total COS Basis w/o Fire | | Factor 20 | | | | | | | |
| The factors are based on COS basis without Fire. | | | | | | | | | |
| Description | | | | | | | | | |
| 97 | Factor 20 - Total COS Basis w/o Fire | \$18,357,667.27 | \$10,731,522.38 | \$3,783,721.05 | \$3,018,952.94 | \$823,346.90 | \$0.00 | \$0.00 | \$0.00 |
| 98 | Factor 20 - Allocation Factor | 1.0000 | 0.5845 | 0.2061 | 0.1645 | 0.0449 | 0.0000 | 0.0000 | 0.0000 |

Missouri American Water Company
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Allocator Functions Calculations

| Line # | Description | Total | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service |
|---|---|----------------|----------------|---------------|------------|--------------|-------------|------------------------|--------------|
| A | B | C | D | E | F | G | H | I | J |
| T & D OP Basis | | Factor 11 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 1 | Factor 11 - T & D OP Basis | \$466,128.00 | \$20,712.00 | \$10,584.00 | \$661.00 | \$303,426.00 | \$4,944.00 | \$0.00 | \$125,801.00 |
| 2 | Factor 11 - Allocation Factor | 1.0000 | 0.0444 | 0.0227 | 0.0014 | 0.6509 | 0.0106 | 0.0000 | 0.2699 |
| Trans. & Dist. Maint. Expenses | | Factor 12 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 3 | Factor 12 - Trans. & Dist. Maint. Expenses | \$363,819.00 | \$34,811.00 | \$17,787.00 | \$1,120.00 | \$20,062.00 | \$27,238.00 | \$0.00 | \$262,801.00 |
| 4 | Factor 12 - Allocation Factor | 1.0000 | 0.0957 | 0.0489 | 0.0031 | 0.0551 | 0.0749 | 0.0000 | 0.7223 |
| Allocation of Billing and Collecting Costs. | | Factor 13 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 5 | Factor 13 - Allocation of Billing and Collecting Costs. | \$9,035.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | \$8,271.00 | \$764.00 |
| 6 | Factor 13 - Allocation Factor | 1.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.9804 | 0.0196 |
| A&G Basis | | Factor 15 | | | | | | | |
| Comment | | | | | | | | | |
| Description | | | | | | | | | |
| 7 | Factor 15 - A&G Basis | \$3,517,056.00 | \$1,175,719.00 | \$608,658.00 | \$3,106.00 | \$459,652.00 | \$58,487.00 | \$520,331.00 | \$691,103.00 |
| 8 | Factor 15 - Allocation Factor | 1.0000 | 0.3343 | 0.1731 | 0.0009 | 0.1307 | 0.0168 | 0.1479 | 0.1965 |
| Labor Basis | | Factor 16 | | | | | | | |
| Comment | | | | | | | | | |
| | From IS, >=800 and < 602 | | -\$282,019.00 | -\$146,647.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=610 and < 612 | | \$309.00 | \$160.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=613 and < 618 | | \$95,051.00 | \$49,424.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=620 and < 621 | | \$27,908.00 | \$14,369.00 | \$5.00 | \$0.00 | \$0.00 | \$0.00 | \$961.00 |
| | From IS, >=622 and < 623 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=624 and < 626 | | \$234,483.00 | \$120,730.00 | \$42.00 | \$0.00 | \$0.00 | \$0.00 | \$8,073.00 |
| | From IS, >=630 and < 634 | | \$90,811.00 | \$46,756.00 | \$17.00 | \$0.00 | \$0.00 | \$0.00 | \$3,126.00 |
| | From IS, >=640 and < 641 | | \$24,963.00 | \$12,981.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=642 and < 643 | | \$24,294.00 | \$12,633.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | From IS, >=650 and < 653 | | \$70,958.00 | \$36,897.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Missouri American Water Company
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District 3
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Allocator Functions Calculations

| Line # | Description | Total | Base | Max Day | Max Hour | Meters | Services | Billing and Collecting | Fire Service |
|---------------------------------|---|------------------|-----------------|-----------------|----------------|-----------------|-----------------|------------------------|-----------------|
| A | B | C | D | E | F | G | H | I | J |
| | From IS, >=660 and < 686 | | \$28,710.00 | \$14,671.00 | \$916.00 | \$420,589.00 | \$6,853.00 | \$0.00 | \$174,377.00 |
| | From IS, >=670 and < 679 | | \$65,969.00 | \$33,707.00 | \$2,123.00 | \$38,018.00 | \$51,617.00 | \$0.00 | \$498,019.00 |
| | From IS, >=901 and < 904 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$482,757.00 | \$5,103.00 |
| | From IS, >=905 and < 906 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,699.00 | \$413.00 |
| | From IS, >=920 and < 921 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$895,056.00 | \$0.00 | \$70,068.00 |
| | From IS, >=932 and < 933 | | \$34,972.00 | \$18,108.00 | \$94.00 | \$13,673.00 | \$1,737.00 | \$15,472.00 | \$20,556.00 |
| | Description | | | | | | | | |
| 9 | Factor 16 - Labor Basis | \$3,360,562.00 | \$416,409.00 | \$213,789.00 | \$3,197.00 | \$472,280.00 | \$955,263.00 | \$518,928.00 | \$780,696.00 |
| 10 | Factor 16 - Allocation Factor | 1.0000 | 0.1239 | 0.0636 | 0.0010 | 0.1405 | 0.2843 | 0.1544 | 0.2323 |
| UPIS Basis | | Factor 17 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 11 | Factor 17 - UPIS Basis | \$164,571,046.00 | \$48,526,308.00 | \$24,417,187.00 | \$2,702,505.00 | \$14,081,948.00 | \$12,044,633.00 | \$1,538,175.00 | \$61,260,290.00 |
| 12 | Factor 17 - Allocation Factor | 1.0000 | 0.2949 | 0.1484 | 0.0164 | 0.0856 | 0.0732 | 0.0093 | 0.3722 |
| Rate Base Basis | | Factor 18 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 13 | Factor 18 - Rate Base Basis | \$97,684,983.00 | \$28,711,159.00 | \$14,312,507.00 | \$1,901,903.00 | \$7,783,902.00 | \$6,104,843.00 | -\$1,127,950.00 | \$39,998,619.00 |
| 14 | Factor 18 - Allocation Factor | 1.0000 | 0.2938 | 0.1465 | 0.0195 | 0.0797 | 0.0625 | -0.0115 | 0.4095 |
| Total COS Basis | | Factor 19 | | | | | | | |
| | Comment | | | | | | | | |
| | (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) | | \$7,956,638.95 | \$4,060,268.14 | \$218,745.20 | \$2,691,077.52 | \$2,496,337.16 | \$1,913,182.11 | \$6,772,213.93 |
| | | | \$64,783.00 | \$33,545.00 | \$174.00 | \$25,328.00 | \$3,217.00 | \$28,661.00 | \$38,079.00 |
| | Description | | | | | | | | |
| 15 | Factor 19 - Total COS Basis | \$25,914,676.00 | \$7,891,855.95 | \$4,026,723.14 | \$218,571.20 | \$2,665,749.52 | \$2,493,120.16 | \$1,884,521.11 | \$6,734,134.93 |
| 16 | Factor 19 - Allocation Factor | 1.0000 | 0.3045 | 0.1554 | 0.0084 | 0.1029 | 0.0962 | 0.0727 | 0.2599 |
| Total COS Basis w/o Fire | | Factor 20 | | | | | | | |
| | Comment | | | | | | | | |
| | Description | | | | | | | | |
| 17 | Factor 20 - Total COS Basis w/o Fire | \$12,251,428.28 | \$7,962,278.95 | \$4,060,268.14 | \$228,881.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 18 | Factor 20 - Allocation Factor | 1.0000 | 0.6499 | 0.3314 | 0.0187 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |

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Allocator Functions Calculations

| Line # A | Description B | Total C | Base D | Max Day E | Max Hour F | Meters G | Services H | Billing and Collecting I | Fire Protection - Private J | Fire Protection - Public K |
|--|------------------------------|------------|-----------|--------------|---------------|-------------|---------------|-----------------------------|--------------------------------|-------------------------------|
| Allocation of cost which vary with water consumed | | Factor 6 | | | | | | | | |
| Factors are based on the pro forma test year average daily consumption for each customer classification. | | | | | | | | | | |
| 1 | Factor 6 - Factor 2 | 1.0000 | 0.6579 | 0.3421 | | | | | 0.0000 | 0.0000 |
| 2 | Factor 6 - Factor 2 % | 0.9088 | | | | | | | | |
| 3 | Factor 6 - Factor 2 Weighted | 1.0000 | 0.6891 | 0.3109 | | | | | 0.0000 | 0.0000 |
| 4 | Factor 6 - Factor 3 | 1.0000 | 0.6579 | 0.3421 | | | | | 0.0000 | 0.0000 |
| 5 | Factor 6 - Factor 3 % | 0.0688 | | | | | | | | |
| 6 | Factor 6 - Factor 3 Weighted | 0.0688 | 0.0474 | 0.0214 | 0.0000 | | | | 0.0000 | 0.0000 |
| 7 | Factor 6 - Factor 4 | 1.0000 | 0.0029 | | 0.0052 | | | | 0.2979 | 0.6940 |
| 8 | Factor 6 - Factor 4 % | 0.0224 | | | | | | | | |
| 9 | Factor 6 - Factor 4 Weighted | 0.0224 | 0.0001 | 0.0000 | 0.0001 | | | | 0.0067 | 0.0155 |
| 10 | Factor 6 - Allocation Factor | 1.0000 | 0.6454 | 0.3323 | 0.0001 | | | | 0.0067 | 0.0155 |
| Allocation of cost which vary with water consumed | | Factor 7 | | | | | | | | |
| Factors are based on the pro forma test year average daily consumption for each customer classification. | | | | | | | | | | |
| 11 | Factor 7 - Factor 3 | 1.0000 | 0.6579 | 0.3421 | | | | | 0.0000 | 0.0000 |
| 12 | Factor 7 - Factor 3 % | 0.1966 | | | | | | | | |
| 13 | Factor 7 - Factor 3 Weighted | 0.1966 | 0.1293 | 0.0673 | 0.0000 | | | | 0.0000 | 0.0000 |
| 14 | Factor 7 - Factor 4 | 1.0000 | 0.0029 | | 0.0052 | | | | 0.2979 | 0.6940 |
| 15 | Factor 7 - Factor 4 % | 0.8034 | | | | | | | | |
| 16 | Factor 7 - Factor 4 Weighted | 0.8034 | 0.0023 | 0.0000 | 0.0042 | | | | 0.2393 | 0.5576 |
| 17 | Factor 7 - Factor ? | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 18 | Factor 7 - ? % | 0.0000 | | | | | | | | |
| 19 | Factor 7 - ? Weighted | 0.0000 | 0.0000 | 0.0000 | 0.0000 | | | | 0.0000 | 0.0000 |
| 20 | Factor 7 - Allocation Factor | 1.0001 | 0.1317 | 0.0673 | 0.0042 | | | | 0.2393 | 0.5576 |

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District 1
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Miscellaneous Allocator Calculations

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| 1 | 1990 | 1.64 | | | | |
| 2 | 1991 | 1.36 | | | | |
| 3 | 1992 | 1.56 | | | | |
| 4 | 1993 | 1.28 | | | | |
| 5 | 1994 | 1.29 | | | | |
| 6 | 1995 | 1.28 | | | | |
| 7 | 1996 | 1.39 | | | | |
| 8 | 1997 | 1.30 | | | | |
| 9 | 1998 | 1.28 | | | | |
| 10 | 1999 | 1.91 | | | | |
| 11 | 2000 | 1.64 | | | | |
| 12 | 2001 | 1.69 | | | | |
| 13 | 2002 | 1.87 | | | | |
| 14 | 2003 | 1.91 | | | | |
| 15 | 2004 | 1.56 | | | | |
| 16 | 2005 | 1.78 | | | | |
| 17 | 2006 | 1.76 | | | | |
| 18 | 2007 | 1.86 | | | | |
| 19 | 2008 | 1.74 | | | | |
| 20 | 2009 | 1.80 | | | | |
| 21 | 2010 | 1.69 | | | | |
| 22 | 2011 | 1.70 | | | | |
| 23 | 2012 | 2.16 | | | | |
| 24 | 2013 | 1.82 | | | | |
| 25 | 2014 | 1.74 | | | | |
| 26 | 2015 | 1.53 | | | | |
| 27 | 2016 | 1.69 | | | | |
| Totals | 27 | 44.23 | 1.64 | | | |

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| Factor 3A | | | | | | |

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District 1
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Miscellaneous Allocator Calculations

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

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 ratio of 1.64 and the average daily system sendout for 2016 of 1.69 MGD. The system demand for fire protection is 12,000,000 Gallons per day.

| | | | | |
|----------------------------|------|--------|-------------|--------|
| Average Day | 1.00 | 0.6098 | 162,365,000 | 0.5835 |
| Maximum Day Extra Capacity | 0.64 | 0.3902 | 103,913,600 | 0.3734 |
| | 1.64 | 1.0000 | 266,278,600 | 0.9569 |
| Fire Protection | | | 12,000,000 | 0.0431 |
| | | | 278,278,600 | 1.0000 |

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GPD) F | Weight G |
|--|-----------|------------------------|----------------|-------------|-------------------------|-------------|
| Factor 4A | | | | | | |
| Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions. | | | | | | |
| 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 hour ratio of 2.50. The system demand for fire protection is 20000 gallons per minute. | | | | | | |
| Average Hour | | | 1.00 | 112,753 | | 0.2947 |
| Maximum Hour Extra Capacity | | | 2.22 | 249,804.56 | | 0.6530 |
| | | | 3.22 | 362,558.03 | | 0.9477 |
| Fire Protection | | | | 20,000 | | 0.0523 |
| Total | | | | 382,558.03 | | 1.0000 |

Factor 4 - District Table

Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.

| | |
|--|-------------|
| Extra Cap Max Hour divided by Average Hour Base Capacity = | 3.215493261 |
| Extra Capacity less Average Hour = | 2.215493261 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| District | 1M Gallon Capacity | Gallons Capacity | Percent. | 15000 GPM |
|--------------|--------------------|--------------------|-----------------|---------------|
| A | B | C | D | E |
| District 1 | 123.7400 | 123,740,000 | 0.843737 | 12,656 |
| District 2 | 12.3000 | 12,300,000 | 0.083869 | 1,258 |
| District 3 | 10.6170 | 10,617,000 | 0.072393 | 1,086 |
| Total | 146.6570 | 146,657,000 | 1.000000 | 15,000 |

Fire
Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.

| Description | Fire Lines in inches | Type of Hydrant (Inches) | Nozzel Sizes | Restrictive Diameters Squared | Quantity | Relative Demand | Allocation Factor |
|--------------------------------------|----------------------|--------------------------|--------------|-------------------------------|------------|-----------------|-------------------|
| A | B | C | D | E | F | G | H |
| Private Fire Protection | 2 | | | 4.00 | 34 | 136 | |
| | 3 | | | 9.00 | 0 | 0 | |
| | 4 | | | 16.00 | 160 | 2560 | |
| | 6 | | | 36.00 | 296 | 10656 | |
| | 8 | | | 64.00 | 173 | 11072 | |
| | 10 | | | 100.00 | 8 | 800 | |
| | 12 | | | 144.00 | 6 | 864 | |
| | | Private | | 20.25 | 87 | 1762 | |
| | | Private | | 26.50 | 0 | 0 | |
| Total Private Fire Protection | | | | | 764 | 27,850 | 0.0388 |

| Description | Hydrant Valve Size (Inches) | Nozzle Sizes | Number | Restrictive Diameters Squared | Quantity | Relative Demand | Allocation Factor |
|------------------------|-----------------------------|--------------|--------|-------------------------------|----------|-----------------|-------------------|
| A | C | D | E | E | F | G | H |
| Public Fire Protection | 4 1/2 | 2 1/2 | 2 | 20.25 | 0 | 0 | |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| | | | | | | | |
|-------------------------------------|-------|-------|---|-------|---------------|----------------|---------------|
| | 5 1/4 | 4 1/2 | 1 | | | | |
| | | 2 1/2 | 2 | 27.56 | 0 | 0 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/4 | 2 1/2 | 2 | 18.06 | 317 | 5,726 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | 20.25 | 32,165 | 651,341 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | 6.25 | 10 | 63 | |
| | | 0 | 0 | | | | |
| | 4 3/4 | 2 1/2 | 1 | 22.56 | 0 | 0 | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/4 | 2 1/2 | 1 | 26.50 | 1,222 | 32,383 | |
| | | 4 1/2 | 1 | | | | |
| Total Public Fire Protection | | | | | 33,714 | 689,513 | 0.9612 |
| Total Fire Protection | | | | | 34,478 | 717,363 | 1.0000 |

Factor 5A
Allocation of costs associated with storage facilities. 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 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.

Fire Protection Weight = $\frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hours}}{126,959,000 \text{ Gallons}}$ = 0.0945

General Service Weight = $\frac{1.0000}{0.0945}$ = 0.9055

| Description A | Maximum Hour Ratio B | Percent C | Weight D |
|-----------------------------|----------------------------|---------------|-------------|
| Average Hour | 1.00 | 31.10 | 0.2816 |
| Extra Capacity Maximum Hour | 2.22 | 68.90 | 0.6239 |
| Total | 3.22 | 100.00 | |

Factor 6A

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with storage facilities. 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 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.

| Description A | Horsepower of Pumps B | Weight C |
|--------------------------------------|-----------------------------|---------------|
| Associated with Maximum Day | 47,187 | 0.7128 |
| Associated with Maximum Day and Fire | 18,640 | 0.2816 |
| Associated with Maximum Hour | 368 | 0.0056 |
| Total | 66195 | 1.0000 |

Factor 7A

The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

| Description A | Ft. of Mains B | Weight C |
|--------------------|-------------------|---------------|
| Transmission Mains | 5,610,894 | 0.2035 |
| Distribution Mains | 21,960,719 | 0.7965 |
| Total | 27,571,613 | 1.0000 |

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| Customer Classification | Allocation Factor |
|-------------------------|-------------------|
| Public Fire Protection | 1.0000 |
| Total | 1.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| 1 | 1990 | 1.37 | | | | |
| 2 | 1991 | 1.50 | | | | |
| 3 | 1992 | 1.38 | | | | |
| 4 | 1993 | 1.36 | | | | |
| 5 | 1994 | 1.56 | | | | |
| 6 | 1995 | 1.57 | | | | |
| 7 | 1996 | 1.34 | | | | |
| 8 | 1997 | 1.42 | | | | |
| 9 | 1998 | 1.45 | | | | |
| 10 | 1999 | 1.46 | | | | |
| 11 | 2000 | 1.48 | | | | |
| 12 | 2001 | 1.49 | | | | |
| 13 | 2002 | 1.55 | | | | |
| 14 | 2003 | 1.67 | | | | |
| 15 | 2004 | 1.43 | | | | |
| 16 | 2005 | 1.54 | | | | |
| 17 | 2006 | 1.52 | | | | |
| 18 | 2007 | 1.45 | | | | |
| 19 | 2008 | 1.31 | | | | |
| 20 | 2009 | 1.34 | | | | |
| 21 | 2010 | 1.37 | | | | |
| 22 | 2011 | 1.44 | | | | |
| 23 | 2012 | 1.49 | | | | |
| 24 | 2013 | 1.63 | | | | |
| 25 | 2014 | 1.38 | | | | |
| 26 | 2015 | 1.33 | | | | |
| 27 | 2016 | 1.45 | | | | |
| Totals | 27 | 39.28 | 1.45 | | | |

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| Factor 3A | | | | | | |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

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 ratio of 1.45 and the average daily system sendout for 2016 of 20.1 MGD. The system demand for fire protection is 8,500 Gallons per minute for 8 hours.

| | | | | |
|----------------------------|------|--------|------------|--------|
| Average Day | 1.00 | 0.6897 | 20,100,913 | 0.6897 |
| Maximum Day Extra Capacity | 0.45 | 0.3103 | 9,045,411 | 0.3103 |
| | 1.45 | 1.0000 | 29,146,324 | 1.0000 |
| Fire Protection | | | 0 | 0.0000 |
| | | | 29,146,324 | 1.0000 |

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GPD) F | Weight G |
|--|-----------|------------------------|----------------|---|-------------------------|-------------|
| Factor 4A | | | | | | |
| Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions. | | | | 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 hour ratio of 2.70. The system demand for fire protection is 1500 gallons per minute. | | |
| Average Hour | | | 1.00 | 13,959 | | 0.0034 |
| Maximum Hour Extra Capacity | | | 2.15 | 30,011.59 | | 0.0073 |
| | | | 3.15 | 43,970.56 | | 0.0107 |
| Fire Protection | | | | 4,080,000 | | 0.9893 |
| Total | | | | 4,123,970.56 | | 1.0000 |

Factor 4 - District Table

Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.

Extra Cap Max Hour divided by Average Hour Base Capacity = 3.14998634
Extra Capacity less Average Hour = 2.14998634

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| District A | 1M Gallon Capacity B | Gallons Capacity C | Percent. D | 15000 GPM E |
|---------------|----------------------------|-----------------------|-----------------|----------------|
| District 1 | 123.7400 | 123,740,000 | 0.843737 | 12,656 |
| District 2 | 12.3000 | 12,300,000 | 0.083869 | 1,258 |
| District 3 | 10.6170 | 10,617,000 | 0.072393 | 1,086 |
| Total | 146.6570 | 146,657,000 | 1.000000 | 15,000 |

Fire
Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.

| Description A | Fire Lines in inches B | Type of Hydrant (Inches) C | Nozzel Sizes D | Restrictive Diameters Squared E | Quantity F | Relative Demand G | Allocation Factor H |
|--------------------------------------|------------------------------|-------------------------------------|-------------------|--|---------------|-------------------------|------------------------|
| Private Fire Protection | 2 | | | 4.00 | 20 | 80 | |
| | 3 | | | 9.00 | 2 | 18 | |
| | 4 | | | 16.00 | 116 | 1856 | |
| | 6 | | | 36.00 | 240 | 8640 | |
| | 8 | | | 64.00 | 127 | 8128 | |
| | 10 | | | 100.00 | 27 | 2700 | |
| | 12 | | | 144.00 | 11 | 1584 | |
| | | Private | | 20.25 | 88 | 1782 | |
| | | Private | | 26.50 | 0 | 0 | |
| Total Private Fire Protection | | | | | 631 | 24,788 | 0.2313 |

| Description A | Hydrant Valve Size (Inches) C | Nozzle Sizes D | Number E | Restrictive Diameters Squared E | Quantity F | Relative Demand G | Allocation Factor H |
|------------------------|-------------------------------------|-------------------|-------------|--|---------------|-------------------------|------------------------|
| Public Fire Protection | 4 1/2 | 2 1/2 | 2 | 20.25 | 0 | 0 | |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| | | | | | | | |
|-------------------------------------|-------|-------|---|-------|--------------|----------------|---------------|
| | 5 1/4 | 4 1/2 | 1 | | | | |
| | | 2 1/2 | 2 | 27.56 | 0 | 0 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/4 | 2 1/2 | 2 | 18.06 | 0 | 0 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | 20.25 | 2,916 | 59,049 | |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | 6.25 | 246 | 1,538 | |
| | | 0 | 0 | | | | |
| | 4 3/4 | 2 1/2 | 1 | 22.56 | 0 | 0 | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/4 | 2 1/2 | 1 | 26.50 | 822 | 21,783 | |
| | | 4 1/2 | 1 | | | | |
| Total Public Fire Protection | | | | | 3,984 | 82,370 | 0.7687 |
| Total Fire Protection | | | | | 4,615 | 107,158 | 1.0000 |

Factor 5A
Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage capacity.

The weighting of the factors is based on the ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage capacity.

Fire Protection Weight = $\frac{8,500 \text{ GPM} \times 60 \text{ Min.} \times 8 \text{ Hours}}{17,630,000 \text{ Gallons}}$ = 0.2314

General Service Weight = $\frac{1.0000}{0.2314}$ = 0.7686

| Description A | Maximum Hour Ratio B | Percent C | Weight D |
|-----------------------------|-------------------------|---------------|-------------|
| Average Hour | 1.00 | 31.75 | 0.2440 |
| Extra Capacity Maximum Hour | 2.15 | 68.25 | 0.5246 |
| Total | 3.15 | 100.00 | |

Factor 6A

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage capacity.

The weighting of the factors is based on the ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage capacity.

| Description A | Horsepower of Pumps B | Weight C |
|--------------------------------------|-----------------------------|---------------|
| Associated with Maximum Day | 4,775 | 0.6335 |
| Associated with Maximum Day and Fire | 2,715 | 0.3602 |
| Associated with Maximum Hour | 48 | 0.0064 |
| Total | 7538 | 1.0001 |

Factor 7A

The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

| Description A | Ft. of Mains B | Weight C |
|--------------------|-------------------|---------------|
| Transmission Mains | 902,387 | 0.2273 |
| Distribution Mains | 3,067,578 | 0.7727 |
| Total | 3,969,965 | 1.0000 |

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| Customer Classification | Allocation Factor |
|-------------------------|-------------------|
| Public Fire Protection | 1.0000 |
| Total | 1.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| 1 | 1990 | 1.48 | | | | |
| 2 | 1991 | 1.62 | | | | |
| 3 | 1992 | 1.54 | | | | |
| 4 | 1993 | 1.37 | | | | |
| 5 | 1994 | 1.46 | | | | |
| 6 | 1995 | 1.55 | | | | |
| 7 | 1996 | 1.41 | | | | |
| 8 | 1997 | 1.45 | | | | |
| 9 | 1998 | 1.47 | | | | |
| 10 | 1999 | 1.67 | | | | |
| 11 | 2000 | 1.65 | | | | |
| 12 | 2001 | 1.51 | | | | |
| 13 | 2002 | 1.57 | | | | |
| 14 | 2003 | 1.58 | | | | |
| 15 | 2004 | 1.65 | | | | |
| 16 | 2005 | 1.54 | | | | |
| 17 | 2006 | 1.58 | | | | |
| 18 | 2007 | 1.60 | | | | |
| 19 | 2008 | 1.47 | | | | |
| 20 | 2009 | 1.50 | | | | |
| 21 | 2010 | 1.43 | | | | |
| 22 | 2011 | 1.62 | | | | |
| 23 | 2012 | 1.60 | | | | |
| 24 | 2013 | 1.42 | | | | |
| 25 | 2014 | 1.46 | | | | |
| 26 | 2015 | 1.40 | | | | |
| 27 | 2016 | 1.47 | | | | |
| Totals | 27 | 41.07 | | 1.52 | | |

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GDP) F | Weight G |
|----------------------|-----------|---------------------------|----------------|-------------|----------------------------|-------------|
| Factor 3A | | | | | | |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.

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 ratio of 1.52 and the average daily system sendout for 2016 of 17.1 MGD. The system demand for fire protection is 8,500 Gallons per minute for 8 hours.

| | | | | |
|----------------------------|------|--------|------------|--------|
| Average Day | 1.00 | 0.6579 | 17,105,279 | 0.6579 |
| Maximum Day Extra Capacity | 0.52 | 0.3421 | 8,894,745 | 0.3421 |
| | 1.52 | 1.0000 | 26,000,024 | 1.0000 |
| Fire Protection | | | 0 | 0.0000 |
| | | | 26,000,024 | 1.0000 |

| Number of Years A | Year B | Maximum Day Ratio C | Day Ratio D | Weight E | Rate of Flow (GPD) F | Weight G |
|---|-----------|------------------------|----------------|---------------------|-------------------------|---------------|
| Factor 4A | | | | | | |
| Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions. | | | | | | |
| 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 hour ratio of 2.56. The system demand for fire protection is 8500 gallons per minute. | | | | | | |
| Average Hour | | | 1.00 | 11,879 | | 0.0029 |
| Maximum Hour Extra Capacity | | | 1.80 | 21,345.80 | | 0.0052 |
| | | | 2.80 | 33,224.47 | | 0.0081 |
| Fire Protection | | | | 4,080,000 | | 0.9919 |
| Total | | | | 4,113,224.47 | | 1.0000 |

| | |
|--|-------------|
| Factor 4 - District Table | |
| Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions. | |
| Extra Cap Max Hour divided by Average Hour Base Capacity = | 2.796986286 |
| Extra Capacity less Average Hour = | 1.796986286 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| District A | 1M Gallon Capacity B | Gallons Capacity C | Percent. D | 15000 GPM E |
|---------------|----------------------------|-----------------------|-----------------|----------------|
| District 1 | 123.7400 | 123,740,000 | 0.843737 | 12,656 |
| District 2 | 12.3000 | 12,300,000 | 0.083869 | 1,258 |
| District 3 | 10.6170 | 10,617,000 | 0.072393 | 1,086 |
| Total | 146.6570 | 146,657,000 | 1.000000 | 15,000 |

Fire
Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.

| Description A | Fire Lines in inches B | Type of Hydrant (Inches) C | Nozzel Sizes D | Restrictive Diameters Squared E | Quantity F | Relative Demand G | Allocation Factor H |
|--------------------------------------|------------------------------|-------------------------------------|-------------------|--|---------------|-------------------------|------------------------|
| Private Fire Protection | 2 | | | 4.00 | 34 | 136 | |
| | 3 | | | 9.00 | 0 | 0 | |
| | 4 | | | 16.00 | 160 | 2560 | |
| | 6 | | | 36.00 | 296 | 10656 | |
| | 8 | | | 64.00 | 173 | 11072 | |
| | 10 | | | 100.00 | 8 | 800 | |
| | 12 | | | 144.00 | 6 | 864 | |
| | | Private | | 20.25 | 87 | 1762 | |
| | | Private | | 26.50 | 0 | 0 | |
| Total Private Fire Protection | | | | | 764 | 27,850 | 0.3003 |

| Description A | Hydrant Valve Size (Inches) C | Nozzle Sizes D | Number E | Restrictive Diameters Squared E | Quantity F | Relative Demand G | Allocation Factor H |
|------------------------|-------------------------------------|-------------------|-------------|--|---------------|-------------------------|------------------------|
| Public Fire Protection | 4 1/2 | 2 1/2 | 2 | 20.25 | 0 | 0 | |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| | | | | | | | |
|-------------------------------------|-------|-------|---|--|-------|--------------|---------------|
| | 5 1/4 | 4 1/2 | 1 | | 27.56 | 0 | 0 |
| | | 2 1/2 | 2 | | | | |
| | | 4 1/2 | 1 | | | | |
| | 5 1/4 | 2 1/2 | 1 | | 26.50 | 1 | 27 |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | | 20.25 | 3,203 | 64,861 |
| | | 4 1/2 | 1 | | | | |
| | 4 1/2 | 2 1/2 | 1 | | 6.25 | 0 | 0 |
| | | 0 | 0 | | | | |
| Total Public Fire Protection | | | | | | 3,204 | 64,888 |
| | | | | | | | 0.6997 |
| Total Fire Protection | | | | | | 3,968 | 92,738 |
| | | | | | | | 1.0000 |

Factor 5A

Allocation of costs associated with storage facilities. 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 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.

| | | | | | |
|--------------------------|---|---|-------------------------|---|--------|
| Fire Protection Weight = | $\frac{8,500 \text{ GPM} \times 60 \text{ Min.} \times 8 \text{ Hours}}{9,533,000 \text{ Gallons}}$ | | | | 0.4280 |
| General Service Weight = | $\frac{1.0000}{1.0000}$ | - | $\frac{0.4280}{1.0000}$ | = | 0.5720 |

| Description A | Maximum Hour Ratio B | Percent C | Weight D |
|-----------------------------|----------------------------|---------------|-------------|
| Average Hour | 1.00 | 35.75 | 0.2045 |
| Extra Capacity Maximum Hour | 1.80 | 64.25 | 0.3675 |
| Total | 2.80 | 100.00 | |

Factor 6A

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

Allocation of costs associated with storage facilities. 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 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.

| Description A | Horsepower of Pumps B | Weight C |
|--------------------------------------|-----------------------------|---------------|
| Associated with Maximum Day | 5,880 | 0.9088 |
| Associated with Maximum Day and Fire | 445 | 0.0688 |
| Associated with Maximum Hour | 145 | 0.0224 |
| Total | 6470 | 1.0000 |

Factor 7A

The weighting of the factors is based on the total footage of mains, designated as either transmission mains or distribution mains, as follows:

| Description A | Ft. of Mains B | Weight C |
|--------------------|-------------------|---------------|
| Transmission Mains | 612,659 | 0.1567 |
| Distribution Mains | 3,296,739 | 0.8433 |
| Total | 3,909,398 | 1.0000 |

Factor 8A

Factors for allocating Cost of Service to customer classifications.

Costs are assigned directly to Public Fire Protection.

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Miscellaneous Allocator Calculations

| Customer Classification | Allocation Factor |
|-------------------------|-------------------|
| Public Fire Protection | 1.0000 |
| Total | 1.0000 |

Missouri American Water Company
Case Number WR-2017-0285
District 1
Test Year Ending 12-31-2016
Meters

| Meter Size (1) | 5/8" Dollar Equivalent (2) | Residential | | Commercial | | Industrial | | Other Public Authority | | Sales for Resale | | Private Fire Protection | | Public Fire Protection | | Total | |
|-------------------|-------------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|-----------------------------|--------------------------|------------------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------------|-------------------|
| | | Number of Meters (3) | Weighting (4)=(2) x (3) | Number of Meters (5) | Weighting (6)=(2) x (5) | Number of Meters (7) | Weighting (8)=(2) x (7) | Number of Meters (9) | Weighting (10)=(2) x (9) | Number of Meters (11) | Weighting (12)=(2) x (11) | Number of Meters (13) | Weighting (14) | Number of Meters (15) | Weighting (16) | Number of Meters (17) | Weighting (18) |
| 5/8 | 1.0 | 326,134.00 | 326,134.00 | 8,743.00 | 8,743.00 | 7.00 | 7.00 | 265.00 | 265.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 335,149.00 | 335,149.00 |
| 3/4 | 1.3 | 22,884.00 | 29,749.20 | 2,934.00 | 3,814.20 | 0.00 | 0.00 | 169.00 | 219.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,987.00 | 33,783.10 |
| 1 | 1.7 | 8,583.00 | 14,591.10 | 2,489.00 | 4,231.30 | 7.00 | 11.90 | 220.00 | 374.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,299.00 | 19,208.30 |
| 1-1/2 | 3.5 | 442.00 | 1,547.00 | 220.00 | 770.00 | 6.00 | 21.00 | 112.00 | 392.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 780.00 | 2,730.00 |
| 2 | 4.3 | 1,048.00 | 4,506.40 | 3,237.00 | 13,919.10 | 34.00 | 146.20 | 366.00 | 1,573.80 | 4.00 | 17.20 | 0.00 | 0.00 | 0.00 | 0.00 | 4,689.00 | 20,162.70 |
| 3 | 19.0 | 24.00 | 456.00 | 262.00 | 4,978.00 | 35.00 | 665.00 | 66.00 | 1,254.00 | 4.00 | 76.00 | 0.00 | 0.00 | 0.00 | 0.00 | 391.00 | 7,429.00 |
| 4 | 29.3 | 20.00 | 586.00 | 190.00 | 5,567.00 | 43.00 | 1,259.90 | 38.00 | 1,113.40 | 2.00 | 58.60 | 0.00 | 0.00 | 0.00 | 0.00 | 293.00 | 8,584.90 |
| 6 | 48.4 | 24.00 | 1,161.60 | 155.00 | 7,502.00 | 34.00 | 1,645.60 | 34.00 | 1,645.60 | 9.00 | 435.60 | 0.00 | 0.00 | 0.00 | 0.00 | 256.00 | 12,390.40 |
| 8 | 112.9 | 37.00 | 4,177.30 | 217.00 | 24,499.30 | 16.00 | 1,806.40 | 12.00 | 1,354.80 | 8.00 | 903.20 | 0.00 | 0.00 | 0.00 | 0.00 | 290.00 | 32,741.00 |
| 10 | 145.0 | 2.00 | 290.00 | 58.00 | 8,410.00 | 10.00 | 1,450.00 | 3.00 | 435.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73.00 | 10,585.00 |
| 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 |
| 1.5 | 0.0 | 910.00 | 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 |
| Total | | 359,198.00 | 383,198.60 | 18,505.00 | 82,433.60 | 192.00 | 7,013.00 | 1,285.00 | 8,627.30 | 27.00 | 1,490.60 | 0.00 | 0.00 | 0.00 | 0.00 | 379,207.00 | 482,763.40 |

| Service Size (1) | 3/4" Dollar Equivalent (2) | Residential | | Commercial | | Industrial | | Other Public Authority | | Sales for Resale | | Private Fire Protection | | Public Fire Protection | | Total | |
|---------------------|-------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|------------------------------|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| | | Number of Services (3) | Weighting (4)=(2) x (3) | Number of Services (5) | Weighting (6)=(2) x (5) | Number of Services (7) | Weighting (8)=(2) x (7) | Number of Services (9) | Weighting (10)=(2) x (9) | Number of Services (11) | Weighting (12)=(2) x (11) | Number of Services (13) | Weighting (14) | Number of Services (15) | Weighting (16) | Number of Services (17) | Weighting (18) |
| 3/4 | 1.00 | 349,018.00 | 349,018.00 | 11,677.00 | 11,677.00 | 7.00 | 7.00 | 434.00 | 434.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 361,136.00 | 361,136.00 |
| 1 | 1.17 | 8,583.00 | 10,042.11 | 2,489.00 | 2,912.13 | 7.00 | 8.19 | 220.00 | 257.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,299.00 | 13,219.83 |
| 1-1/2 | 1.58 | 442.00 | 698.36 | 220.00 | 347.60 | 6.00 | 9.48 | 112.00 | 176.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 780.00 | 1,232.40 |
| 2 | 2.04 | 1,048.00 | 2,137.92 | 3,237.00 | 6,603.48 | 34.00 | 69.36 | 366.00 | 746.64 | 4.00 | 8.16 | 34.00 | 69.36 | 0.00 | 0.00 | 4,723.00 | 9,634.92 |
| 3 | 2.73 | 24.00 | 65.52 | 262.00 | 715.26 | 35.00 | 95.55 | 66.00 | 180.18 | 4.00 | 10.92 | 0.00 | 0.00 | 0.00 | 0.00 | 391.00 | 1,067.43 |
| 4 | 2.88 | 20.00 | 57.60 | 190.00 | 547.20 | 43.00 | 123.84 | 38.00 | 109.44 | 2.00 | 5.76 | 160.00 | 460.80 | 0.00 | 0.00 | 453.00 | 1,304.64 |
| 6 | 4.24 | 24.00 | 101.76 | 155.00 | 657.20 | 34.00 | 144.16 | 34.00 | 144.16 | 9.00 | 38.16 | 296.00 | 1,255.04 | 0.00 | 0.00 | 552.00 | 2,340.48 |
| 8 | 6.98 | 37.00 | 258.26 | 217.00 | 1,514.66 | 16.00 | 111.68 | 12.00 | 83.76 | 8.00 | 55.84 | 173.00 | 1,207.54 | 0.00 | 0.00 | 463.00 | 3,231.74 |
| 10 | 9.50 | 2.00 | 19.00 | 58.00 | 551.00 | 10.00 | 95.00 | 3.00 | 28.50 | 0.00 | 0.00 | 8.00 | 76.00 | 0.00 | 0.00 | 81.00 | 769.50 |
| 12 | 12.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 72.96 | 0.00 | 0.00 | 6.00 | 72.96 |
| 1.5 | 0.00 | 910.00 | 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 | 910.00 | 0.00 |
| Total | | 359,198.00 | 362,398.53 | 18,505.00 | 25,525.53 | 192.00 | 664.26 | 1,285.00 | 2,161.04 | 27.00 | 118.84 | 677.00 | 3,141.70 | 0.00 | 0.00 | 379,884.00 | 394,009.90 |

Missouri American Water Company
Case Number WR-2017-0285
District 2
Test Year Ending 12-31-2016
Meters

| Meter Size (1) | 5/8" Dollar Equivalent (2) | Residential | | Commercial | | Industrial | | Other Public Authority | | Sales for Resale | | Private Fire Protection | | Public Fire Protection | | Total | |
|-------------------|-------------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|-----------------------------|--------------------------|------------------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------------|-------------------|
| | | Number of Meters (3) | Weighting (4)=(2) x (3) | Number of Meters (5) | Weighting (6)=(2) x (5) | Number of Meters (7) | Weighting (8)=(2) x (7) | Number of Meters (9) | Weighting (10)=(2) x (9) | Number of Meters (11) | Weighting (12)=(2) x (11) | Number of Meters (13) | Weighting (14) | Number of Meters (15) | Weighting (16) | Number of Meters (17) | Weighting (18) |
| 5/8 | 1.0 | 31,642.00 | 31,642.00 | 1,948.00 | 1,948.00 | 49.00 | 49.00 | 104.00 | 104.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,744.00 | 33,744.00 |
| 3/4 | 1.3 | 1,571.00 | 2,042.30 | 151.00 | 196.30 | 5.00 | 6.50 | 15.00 | 19.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,742.00 | 2,264.60 |
| 1 | 1.7 | 1,251.00 | 2,126.70 | 543.00 | 923.10 | 18.00 | 30.60 | 42.00 | 71.40 | 1.00 | 1.70 | 0.00 | 0.00 | 0.00 | 0.00 | 1,855.00 | 3,153.50 |
| 1-1/2 | 3.5 | 21.00 | 73.50 | 121.00 | 423.50 | 2.00 | 7.00 | 25.00 | 87.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 169.00 | 591.50 |
| 2 | 4.3 | 20.00 | 86.00 | 478.00 | 2,055.40 | 60.00 | 258.00 | 107.00 | 460.10 | 13.00 | 55.90 | 0.00 | 0.00 | 0.00 | 0.00 | 678.00 | 2,915.40 |
| 3 | 19.0 | 1.00 | 19.00 | 28.00 | 532.00 | 6.00 | 114.00 | 4.00 | 76.00 | 3.00 | 57.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42.00 | 798.00 |
| 4 | 29.3 | 0.00 | 0.00 | 15.00 | 439.50 | 11.00 | 322.30 | 7.00 | 205.10 | 6.00 | 175.80 | 0.00 | 0.00 | 0.00 | 0.00 | 39.00 | 1,142.70 |
| 6 | 48.4 | 0.00 | 0.00 | 7.00 | 338.80 | 7.00 | 338.80 | 2.00 | 96.80 | 3.00 | 145.20 | 0.00 | 0.00 | 0.00 | 0.00 | 19.00 | 919.60 |
| 8 | 112.9 | 0.00 | 0.00 | 3.00 | 338.70 | 6.00 | 677.40 | 1.00 | 112.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 | 1,129.00 |
| 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 |
| 14 | 0.0 | 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 |
| Total | | 34,506.00 | 35,989.50 | 3,294.00 | 7,195.30 | 164.00 | 1,803.60 | 307.00 | 1,233.30 | 27.00 | 436.60 | 0.00 | 0.00 | 0.00 | 0.00 | 38,298.00 | 46,658.30 |

| Service Size (1) | 3/4" Dollar Equivalent (2) | Residential | | Commercial | | Industrial | | Other Public Authority | | Sales for Resale | | Private Fire Protection | | Public Fire Protection | | Total | |
|---------------------|-------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|------------------------------|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| | | Number of Services (3) | Weighting (4)=(2) x (3) | Number of Services (5) | Weighting (6)=(2) x (5) | Number of Services (7) | Weighting (8)=(2) x (7) | Number of Services (9) | Weighting (10)=(2) x (9) | Number of Services (11) | Weighting (12)=(2) x (11) | Number of Services (13) | Weighting (14) | Number of Services (15) | Weighting (16) | Number of Services (17) | Weighting (18) |
| 3/4 | 1.00 | 33,213.00 | 33,213.00 | 2,099.00 | 2,099.00 | 54.00 | 54.00 | 119.00 | 119.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,486.00 | 35,486.00 |
| 1 | 1.17 | 1,251.00 | 1,463.67 | 543.00 | 635.31 | 18.00 | 21.06 | 42.00 | 49.14 | 1.00 | 1.17 | 0.00 | 0.00 | 0.00 | 0.00 | 1,855.00 | 2,170.35 |
| 1-1/2 | 1.58 | 21.00 | 33.18 | 121.00 | 191.18 | 2.00 | 3.16 | 25.00 | 39.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 169.00 | 267.02 |
| 2 | 2.04 | 20.00 | 40.80 | 478.00 | 975.12 | 60.00 | 122.40 | 107.00 | 218.28 | 13.00 | 26.52 | 20.00 | 40.80 | 0.00 | 0.00 | 698.00 | 1,423.92 |
| 3 | 2.73 | 1.00 | 2.73 | 28.00 | 76.44 | 6.00 | 16.38 | 4.00 | 10.92 | 3.00 | 8.19 | 2.00 | 5.46 | 0.00 | 0.00 | 44.00 | 120.12 |
| 4 | 2.88 | 0.00 | 0.00 | 15.00 | 43.20 | 11.00 | 31.68 | 7.00 | 20.16 | 6.00 | 17.28 | 116.00 | 334.08 | 0.00 | 0.00 | 155.00 | 446.40 |
| 6 | 4.24 | 0.00 | 0.00 | 7.00 | 29.68 | 7.00 | 29.68 | 2.00 | 8.48 | 3.00 | 12.72 | 240.00 | 1,017.60 | 0.00 | 0.00 | 259.00 | 1,098.16 |
| 8 | 6.98 | 0.00 | 0.00 | 3.00 | 20.94 | 6.00 | 41.88 | 1.00 | 6.98 | 0.00 | 0.00 | 127.00 | 886.46 | 0.00 | 0.00 | 137.00 | 956.26 |
| 10 | 9.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27.00 | 256.50 | 0.00 | 0.00 | 27.00 | 256.50 |
| 12 | 12.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.00 | 133.76 | 0.00 | 0.00 | 11.00 | 133.76 |
| 14 | 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 | 0.00 |
| Total | | 34,506.00 | 34,753.38 | 3,294.00 | 4,070.87 | 164.00 | 320.24 | 307.00 | 472.46 | 27.00 | 66.88 | 543.00 | 2,674.66 | 0.00 | 0.00 | 38,641.00 | 42,358.49 |

Missouri American Water Company
Case Number WR-2017-0285
District 3
Test Year Ending 12-31-2016
Meters

| Meter Size (1) | 5/8" Dollar Equivalent (2) | Residential | | Commercial | | Industrial | | Other Public Authority | | Sales for Resale | | Private Fire Protection | | Public Fire Protection | | Total | |
|-------------------|-------------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|-----------------------------|--------------------------|------------------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------------|-------------------|
| | | Number of Meters (3) | Weighting (4)=(2) x (3) | Number of Meters (5) | Weighting (6)=(2) x (5) | Number of Meters (7) | Weighting (8)=(2) x (7) | Number of Meters (9) | Weighting (10)=(2) x (9) | Number of Meters (11) | Weighting (12)=(2) x (11) | Number of Meters (13) | Weighting (14) | Number of Meters (15) | Weighting (16) | Number of Meters (17) | Weighting (18) |
| 5/8 | 1.0 | 31,436.00 | 31,436.00 | 2,241.00 | 2,241.00 | 25.00 | 25.00 | 137.00 | 137.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,839.00 | 33,839.00 |
| 3/4 | 1.3 | 16.00 | 20.80 | 16.00 | 20.80 | 1.00 | 1.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33.00 | 42.90 |
| 1 | 1.7 | 2,491.00 | 4,234.70 | 759.00 | 1,290.30 | 12.00 | 20.40 | 52.00 | 88.40 | 1.00 | 1.70 | 0.00 | 0.00 | 0.00 | 0.00 | 3,315.00 | 5,635.50 |
| 1-1/2 | 3.5 | 4.00 | 14.00 | 55.00 | 192.50 | 1.00 | 3.50 | 5.00 | 17.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65.00 | 227.50 |
| 2 | 4.3 | 47.00 | 202.10 | 710.00 | 3,053.00 | 39.00 | 167.70 | 98.00 | 421.40 | 3.00 | 12.90 | 0.00 | 0.00 | 0.00 | 0.00 | 897.00 | 3,857.10 |
| 3 | 19.0 | 0.00 | 0.00 | 9.00 | 171.00 | 1.00 | 19.00 | 5.00 | 95.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 285.00 |
| 4 | 29.3 | 0.00 | 0.00 | 33.00 | 966.90 | 13.00 | 380.90 | 24.00 | 703.20 | 1.00 | 29.30 | 0.00 | 0.00 | 0.00 | 0.00 | 71.00 | 2,080.30 |
| 6 | 48.4 | 0.00 | 0.00 | 13.00 | 629.20 | 7.00 | 338.80 | 1.00 | 48.40 | 2.00 | 96.80 | 0.00 | 0.00 | 0.00 | 0.00 | 23.00 | 1,113.20 |
| 8 | 112.9 | 0.00 | 0.00 | 3.00 | 338.70 | 2.00 | 225.80 | 5.00 | 564.50 | 2.00 | 225.80 | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 | 1,354.80 |
| 10 | 145.0 | 0.00 | 0.00 | 1.00 | 145.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 145.00 |
| 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 |
| 14 | 0.0 | 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 |
| Total | | 33,994.00 | 35,907.60 | 3,840.00 | 9,048.40 | 101.00 | 1,182.40 | 327.00 | 2,075.40 | 9.00 | 366.50 | 0.00 | 0.00 | 0.00 | 0.00 | 38,271.00 | 48,580.30 |

| Service Size (1) | 3/4" Dollar Equivalent (2) | Residential | | Commercial | | Industrial | | Other Public Authority | | Sales for Resale | | Private Fire Protection | | Public Fire Protection | | Total | |
|---------------------|-------------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|----------------------------|------------------------------|----------------------------|-------------------|----------------------------|-------------------|----------------------------|-------------------|
| | | Number of Services (3) | Weighting (4)=(2) x (3) | Number of Services (5) | Weighting (6)=(2) x (5) | Number of Services (7) | Weighting (8)=(2) x (7) | Number of Services (9) | Weighting (10)=(2) x (9) | Number of Services (11) | Weighting (12)=(2) x (11) | Number of Services (13) | Weighting (14) | Number of Services (15) | Weighting (16) | Number of Services (17) | Weighting (18) |
| 3/4 | 1.00 | 31,452.00 | 31,452.00 | 2,257.00 | 2,257.00 | 26.00 | 26.00 | 137.00 | 137.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,872.00 | 33,872.00 |
| 1 | 1.17 | 2,491.00 | 2,914.47 | 759.00 | 888.03 | 12.00 | 14.04 | 52.00 | 60.84 | 1.00 | 1.17 | 0.00 | 0.00 | 0.00 | 0.00 | 3,315.00 | 3,878.55 |
| 1-1/2 | 1.58 | 4.00 | 6.32 | 55.00 | 86.90 | 1.00 | 1.58 | 5.00 | 7.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65.00 | 102.70 |
| 2 | 2.04 | 47.00 | 95.88 | 710.00 | 1,448.40 | 39.00 | 79.56 | 98.00 | 199.92 | 3.00 | 6.12 | 34.00 | 69.36 | 0.00 | 0.00 | 931.00 | 1,899.24 |
| 3 | 2.73 | 0.00 | 0.00 | 9.00 | 24.57 | 1.00 | 2.73 | 5.00 | 13.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15.00 | 40.95 |
| 4 | 2.88 | 0.00 | 0.00 | 33.00 | 95.04 | 13.00 | 37.44 | 24.00 | 69.12 | 1.00 | 2.88 | 160.00 | 460.80 | 0.00 | 0.00 | 231.00 | 665.28 |
| 6 | 4.24 | 0.00 | 0.00 | 13.00 | 55.12 | 7.00 | 29.68 | 1.00 | 4.24 | 2.00 | 8.48 | 296.00 | 1,255.04 | 0.00 | 0.00 | 319.00 | 1,352.56 |
| 8 | 6.98 | 0.00 | 0.00 | 3.00 | 20.94 | 2.00 | 13.96 | 5.00 | 34.90 | 2.00 | 13.96 | 173.00 | 1,207.54 | 0.00 | 0.00 | 185.00 | 1,291.30 |
| 10 | 9.50 | 0.00 | 0.00 | 1.00 | 9.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 | 76.00 | 0.00 | 0.00 | 9.00 | 85.50 |
| 12 | 12.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6.00 | 72.96 | 0.00 | 0.00 | 6.00 | 72.96 |
| 14 | 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 | 0.00 |
| Total | | 33,994.00 | 34,468.67 | 3,840.00 | 4,885.50 | 101.00 | 204.99 | 327.00 | 527.57 | 9.00 | 32.61 | 677.00 | 3,141.70 | 0.00 | 0.00 | 38,948.00 | 43,261.04 |

Schedule 7
Staff's Proposed Sewer Revenue Shift

| System | Shortfall | | To be distributed | Revenue shift | Resulting rate | Previous rate | Average bill (3,000 gal) | Previous Average Bill |
|----------------|------------------|---------|--------------------------|----------------------|-----------------------|----------------------|---------------------------------|------------------------------|
| Anna Meadows | \$ | 13,139 | | \$ 14,234 | \$ 43.57 | \$ 35.92 | | |
| Benton County | \$ | 6,365 | | \$ - | \$ 66.93 | \$ 66.93 | | |
| Cedar Hill | \$ | - | \$ (306,061) | \$ - | \$ 66.93 | \$ 66.93 | | |
| Emerald Pointe | \$ | - | \$ (143,112) | \$ 14,234 | \$49.84/\$3.56 | \$47.73/3.41 | \$ 54.40 | |
| Hickory Hills | \$ | - | \$ (3,786) | \$ 14,234 | \$ 61.16 | \$ 35.92 | | |
| Jaxson Estates | \$ | 9,100 | | \$ 14,234 | \$ 46.25 | \$ 30.00 | | |
| Jefferson City | \$ | 688,088 | | \$ - | \$ 66.93 | \$ 66.93 | | |
| Maplewood | \$ | - | \$ (50,058) | \$ 14,234 | \$6.85/\$5.85 | \$6.42/\$5.48 | \$ 24.40 | \$22.86* |
| Meramec | \$ | - | \$ (117,527) | \$ 14,234 | \$ 28.33 | \$ 27.02 | | |
| Ozark Meadows | \$ | - | \$ (8,905) | \$ - | \$ 66.93 | \$ 66.93 | | |
| Parkville | \$ | 12,773 | | \$ - | \$ 66.93 | \$ 66.93 | | |
| Saddlebrooke | \$ | - | \$ (13,211) | \$ - | \$42.04/\$6.19 | \$42.04/\$6.19 | \$ 60.61 | |
| Stonebridge | \$ | - | \$ (53,612) | \$ - | \$66.93 | \$66.93 | | |
| Wardsville | \$ | 32,186 | | \$ 14,234 | \$27.54/\$10.55 | \$23.5/\$9.00 | \$ 59.19 | \$ 50.50 |
| Warren County | \$ | 34,259 | | \$ - | \$ 66.93 | \$ 66.93 | | |
| | \$ | 795,910 | \$ (696,272) | \$ 99,638 | | | | |
| Revenue Shift | \$ | 14,234 | | | | | | |

*First 2,000 gal included in customer charge

Missouri American Water

WR-2017-0285

Schedule 8 - Anna Meadows

Operating Revenues at Current Rates

| | | | |
|---|--|----|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 66,811 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 66,811 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount |
|--|------------------|
| 1 Collection System Operations | \$ 2,973 |
| 2 Collection Maintenance | \$ - |
| 3 Pumping Operations | \$ (48) |
| 4 Pumping Maintenance | \$ 28 |
| 5 Treatment & Disposal Operations | \$ 19,162 |
| 6 Treatment & Disposal Maintenance | \$ 6,980 |
| 7 Customer Accounts | \$ 1,517 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 16,656 |
| 11 Depreciation Expense | \$ 14,652 |
| 12 Amortization Expense | \$ 24 |
| 13 Other Operating Expense | \$ 1,037 |
| 14 Sub-Total Operating Expenses | \$ 62,981 |
| 15 Income Taxes | \$ 2,068 |
| 16 Deferred Income Taxes | \$ - |
| 17 Additional Current Tax Required | \$ 2,704 |
| 18 Sub-Total Taxes | \$ 4,772 |
| 19 Return on Rate Base | \$ 12,197 |
| 20 Total Cost of Service | \$ 79,950 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 1,095 |
| 22 Staff's Recommended Revenue Increase | \$ 14,234 |

Missouri American Water

Schedule 8 - Anna Meadows

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|---------------|-----------------------|-------------------|-----------------|-------------|------------------|
| Residential | 155 | | 155 | \$ 43.57 | \$ 81,046 |
| Total | 155 | 0 | 155 | \$ - | \$ 81,046 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|-------------------------|-------------|------|----------------|
| Single Family Residence | - | \$ - | \$ - |
| Commercial | - | \$ - | \$ - |
| Other Public Authority | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|------------------|
| Residential Customers | \$ 81,046 |
| Commercial Customers | \$ - |
| Other Public Authority | \$ - |
| Sub-Total Tariffed Rate Revenues | \$ 81,046 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 81,046 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 81,046 |
| Total Revenues at Current Rates | \$ 66,811 |
| Change in Revenues at Proposed Rates | \$ 14,235 |
| Staff's Recommended Change in Operating Revenues | \$ 14,234 |

Missouri American Water Company

WR-2017-0285

Schedule 9 - Benton County

Operating Revenues at Current Rates

| | | | |
|---|--|----|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 240,024 |
| 2 | Other Operating Revenues * | \$ | 776 |
| 3 | Total Operating Revenues | \$ | 240,800 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount |
|--|-------------------|
| 1 Collection System Operations | \$ 12,750 |
| 2 Collection Maintenance | \$ 8,899 |
| 3 Pumping Operations | \$ - |
| 4 Pumping Maintenance | \$ 348 |
| 5 Treatment & Disposal Operations | \$ 1,196 |
| 6 Treatment & Disposal Maintenance | \$ 1,721 |
| 7 Customer Accounts | \$ 8,957 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 52,718 |
| 11 Depreciation Expense | \$ 91,314 |
| 12 Amortization Expense | \$ 168 |
| 13 Other Operating Expense | \$ 2,256 |
| 14 Sub-Total Operating Expenses | \$ 180,327 |
| 15 Income Taxes | \$ 7,754 |
| 16 Deferred Income Taxes | \$ 2,436 |
| 17 Additional Current Tax Required | \$ 1,254 |
| 18 Sub-Total Taxes | \$ 11,444 |
| 19 Return on Rate Base | \$ 55,395 |
| 20 Total Cost of Service | \$ 247,166 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ (6,366) |
| 23 Staff's Recommended Revenue Increase | \$ (0) |

Missouri-American Water Company

Schedule 9 - Benton County

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|--------------------------|-----------------------|-------------------|-----------------|----------|-------------------|
| Residential | 287 | | 287 | \$ 66.93 | \$ 230,508 |
| Residential Multi-family | 1 | | 1 | \$ 56.88 | \$ 684 |
| Commercial | 11 | | 11 | \$ 66.93 | \$ 8,836 |
| Other Public Authority | 0 | | 0 | \$ - | \$ - |
| Total | 299 | 0 | 299 | | \$ 240,027 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|--------------------------|-------------|------|----------------|
| Residential | - | \$ - | \$ - |
| Residential Multi-family | - | \$ - | \$ - |
| Commercial | - | \$ - | \$ - |
| Other Public Authority | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|-------------------|
| Residential | \$ 230,508 |
| Residential Multi-family | \$ 684 |
| Commercial | \$ 8,836 |
| Other Public Authority | \$ - |
| Sub-Total Tariffed Rate Revenues | \$ 240,027 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 240,027 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 240,027 |
| Total Revenues at Current Rates | \$ 240,024 |
| Change in Revenues at Proposed Rates | \$ 3 |
| Staff's Recommended Change in Operating Revenues | \$ (0) |

Missouri-American Water Company

WR-2017-0285

Schedule 10 - Cedar Hill

Operating Revenues at Current Rates

| | | | |
|---|--|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 796,976 |
| 2 | Other Operating Revenues * | \$ | 147 |
| 3 | Total Operating Revenues | \$ | 797,123 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount | |
|-------------|---|-------------------|
| 1 | Collection System Operations | \$ 25,612 |
| 2 | Collection Maintenance | \$ - |
| 3 | Pumping Operations | \$ 4,631 |
| 4 | Pumping Maintenance | \$ (15) |
| 5 | Treatment & Disposal Operations | \$ 60,943 |
| 6 | Treatment & Disposal Maintenance | \$ 13,485 |
| 7 | Customer Accounts | \$ 13,364 |
| 8 | Customer Service | \$ 16 |
| 9 | Sales Promotion | \$ - |
| 10 | Administration & General - Expenses | \$ 155,794 |
| 11 | Depreciation Expense | \$ 113,599 |
| 12 | Amortization Expense | \$ 232 |
| 13 | Other Operating Expense | \$ 12,301 |
| 14 | Sub-Total Operating Expenses | \$ 399,962 |
| 15 | Income Taxes | \$ 140,756 |
| 16 | Deferred Income Taxes | \$ 466 |
| 17 | Additional Current Tax Required | \$ (126,105) |
| 18 | Sub-Total Taxes | \$ 15,117 |
| 19 | Return on Rate Base | \$ 75,983 |
| 20 | Total Cost of Service | \$ 491,062 |
| 21 | True up estimate | \$ - |
| | Revenue Shift | \$ 306,061 |
| 22 | Staff's Recommended Revenue Increase | \$ 0 |

Missouri-American Water Company

Schedule 10 - Cedar Hill

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|--------------------------|-----------------------|-------------------|-----------------|----------|-------------------|
| Residential | 726 | | 726 | \$ 66.93 | \$ 583,095 |
| Residential Multi-family | 97 | | 97 | \$ 53.56 | \$ 62,345 |
| Mobile Home | 23 | | 23 | \$ 60.24 | \$ 16,627 |
| Other Public Authority | 54 | | 54 | \$ 66.93 | \$ 43,372 |
| Total | 846 | 0 | 846 | | \$ 705,439 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|--------------------------|--------------|-----------|------------------|
| Residential | - | \$ - | \$ - |
| Residential Multi-family | - | \$ - | \$ - |
| Mobile Home | - | \$ - | \$ - |
| Other Public Authority | 13,046,508.0 | \$ 7.0165 | \$ 91,541 |
| Total | | | \$ 91,541 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|-------------------|
| Residential | \$ 583,095 |
| Residential Multi-family | \$ 62,345 |
| Mobile Home | \$ 16,627 |
| Other Public Authority | \$ 134,913 |
| Sub-Total Tariffed Rate Revenues | \$ 796,980 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 796,980 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 796,980 |
| Total Revenues at Current Rates | \$ 796,976 |
| Change in Revenues at Proposed Rates | \$ 4 |
| Staff's Recommended Change in Operating Revenues | \$ 0 |

Missouri-American Water Company

WR-2017-0285

Schedule 11 - Emerald Pointe

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 322,217 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 322,217 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| | Item | | Amount |
|----|---|-----------|----------------|
| 1 | Collection System Operations | \$ | 1,114 |
| 2 | Collection Maintenance | \$ | 452 |
| 3 | Pumping Operations | \$ | - |
| 4 | Pumping Maintenance | \$ | 1,473 |
| 5 | Treatment & Disposal Operations | \$ | 44,352 |
| 6 | Treatment & Disposal Maintenance | \$ | 1,221 |
| 7 | Customer Accounts | \$ | 5,055 |
| 8 | Customer Service | \$ | - |
| 9 | Sales Promotion | \$ | - |
| 10 | Administration & General - Expenses | \$ | 25,465 |
| 11 | Depreciation Expense | \$ | 30,538 |
| 12 | Amortization Expense | \$ | 6,559 |
| 13 | Other Operating Expense | \$ | 2,874 |
| 14 | Sub-Total Operating Expenses | \$ | 119,103 |
| 15 | Income Taxes | \$ | 58,431 |
| 16 | Deferred Income Taxes | \$ | 2,696 |
| 17 | Additional Current Tax Required | \$ | (51,633) |
| 18 | Sub-Total Taxes | \$ | 9,494 |
| 19 | Return on Rate Base | \$ | 50,506 |
| 20 | Total Cost of Service | \$ | 179,103 |
| 21 | True up estimate | \$ | - |
| 22 | Revenue Shift | \$ | 157,348 |
| 22 | Staff's Recommended Revenue Increase | \$ | 14,234 |

Missouri-American Water Company

Schedule 11 - Emerald Pointe

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|-----------|-------------------|
| Residential 5/8" | 360 | | 360 | \$ 49.84 | \$ 215,303 |
| Residential 1" | 1 | | 1 | \$ 113.13 | \$ 1,359 |
| Residential 2" | 1 | | 1 | \$ 346.34 | \$ 4,157 |
| Commercial 5/8" | 9 | | 9 | \$ 49.84 | \$ 5,384 |
| Commercial 1" | 5 | | 5 | \$ 113.13 | \$ 6,789 |
| Commercial 2" | 12 | | 12 | \$ 346.34 | \$ 49,874 |
| Total | 388 | 0 | 388 | | \$ 282,865 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|-------------|-----------|------------------|
| Residential 5/8" | 9,443,520.0 | \$ 3.5575 | \$ 33,595 |
| Residential 1" | 26,232.0 | \$ 3.5575 | \$ 93 |
| Residential 2" | 26,232.0 | \$ 3.5575 | \$ 93 |
| Commercial 5/8" | 1,927,530.0 | \$ 3.5575 | \$ 6,857 |
| Commercial 1" | 1,070,850.0 | \$ 3.5575 | \$ 3,810 |
| Commercial 2" | 2,570,040.0 | \$ 3.5575 | \$ 9,143 |
| Total | | | \$ 53,592 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|-------------------|
| Residential 5/8" | \$ 248,899 |
| Residential 1" | \$ 1,452 |
| Residential 2" | \$ 4,250 |
| Commercial 5/8" | \$ 12,241 |
| Commercial 1" | \$ 10,598 |
| Commercial 2" | \$ 59,017 |
| Sub-Total Tariffed Rate Revenues | \$ 336,457 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 336,457 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 336,457 |
| Total Revenues at Current Rates | \$ 322,217 |
| Change in Revenues at Proposed Rates | \$ 14,240 |
| Staff's Recommended Change in Operating Revenues | \$ 14,234 |

Missouri-American Water Company

WR-2017-0285

Schedule 12 - Hickory Hills

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|----|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 20,259 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 20,259 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|------------------|
| 1 Collection System Operations | \$ 374 |
| 2 Collection Maintenance | \$ - |
| 3 Pumping Operations | \$ - |
| 4 Pumping Maintenance | \$ 292 |
| 5 Treatment & Disposal Operations | \$ 1,697 |
| 6 Treatment & Disposal Maintenance | \$ 4,350 |
| 7 Customer Accounts | \$ 481 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 4,344 |
| 11 Depreciation Expense | \$ 211 |
| 12 Amortization Expense | \$ 4,111 |
| 13 Other Operating Expense | \$ 432 |
| 14 Sub-Total Operating Expenses | \$ 16,292 |
| 15 Income Taxes | \$ 729 |
| 16 Deferred Income Taxes | \$ 14 |
| 17 Additional Current Tax Required | \$ (779) |
| 18 Sub-Total Taxes | \$ (36) |
| 19 Return on Rate Base | \$ 217 |
| 20 Total Cost of Service | \$ 16,473 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 18,020 |
| 23 Staff's Recommended Revenue Increase | \$ 14,234 |

Missouri-American Water Company

Schedule 12 - Hickory Hills

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|----------|------------------|
| Residential 5/8* | 46 | | 46 | \$ 61.16 | \$ 33,760 |
| Commercial 5/8* | 1 | | 1 | \$ 61.16 | \$ 735 |
| Total | 47 | 0 | 47 | | \$ 34,495 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|-------------|------|----------------|
| Residential 5/8* | - | \$ - | \$ - |
| Commercial 5/8* | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|------------------|
| Residential 5/8* | \$ 33,760 |
| Commercial 5/8* | \$ 735 |
| Sub-Total Tariffed Rate Revenues | \$ 34,495 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 34,495 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 34,495 |
| Total Revenues at Current Rates | \$ 20,259 |
| Change In Revenues at Proposed Rates | \$ 14,236 |
| Staff's Recommended Change in Operating Revenues | \$ 14,234 |

Missouri-American Water Company

WR-2017-0285

Schedule 13 - Jaxson Estates

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|----|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 26,280 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 26,280 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|-------------------|
| 1 Collection System Operations | \$ 5 |
| 2 Collection Maintenance | \$ - |
| 3 Pumping Operations | \$ - |
| 4 Pumping Maintenance | \$ - |
| 5 Treatment & Disposal Operations | \$ 97 |
| 6 Treatment & Disposal Maintenance | \$ - |
| 7 Customer Accounts | \$ 503 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 23,673 |
| 11 Depreciation Expense | \$ 23,052 |
| 12 Amortization Expense | \$ 37 |
| 13 Other Operating Expense | \$ 212 |
| 14 Sub-Total Operating Expenses | \$ 47,579 |
| 15 Income Taxes | \$ (3,611) |
| 16 Deferred Income Taxes | \$ 633 |
| 17 Additional Current Tax Required | \$ 1,874 |
| 18 Sub-Total Taxes | \$ (1,104) |
| 19 Return on Rate Base | \$ (11,095) |
| 20 Total Cost of Service | \$ 35,380 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 5,134 |
| 23 Staff's Recommended Revenue Increase | \$ 14,234 |

Missouri-American Water Company

Schedule 13 - Jaxson Estates

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|----------|------------------|
| Residential 5/8" | 73 | | 73 | \$ 46.25 | \$ 40,515 |
| Commercial 5/8" | 0 | | 0 | \$ - | |
| Total | 73 | 0 | 73 | | \$ 40,515 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|-------------|------|----------------|
| Residential 5/8" | - | \$ - | \$ - |
| Commercial 5/8" | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|------------------|
| Residential 5/8" | \$ 40,515 |
| Commercial 5/8" | \$ - |
| Sub-Total Tariffed Rate Revenues | \$ 40,515 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 40,515 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 40,515 |
| Total Revenues at Current Rates | \$ 26,280 |
| Change in Revenues at Proposed Rates | \$ 14,235 |
| Staff's Recommended Change in Operating Revenues | \$ 14,234 |

Missouri-American Water Company

WR-2017-0285

Schedule 14 - Jefferson City and Cole County

Operating Revenues at Current Rates

| | | | |
|---|--|----|------------------|
| 1 | Tariffed Rate Revenues * | \$ | 1,232,684 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 1,232,684 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount |
|--|---------------------|
| 1 Collection System Operations | \$ 52,540 |
| 2 Collection Maintenance | \$ 2 |
| 3 Pumping Operations | \$ 19 |
| 4 Pumping Maintenance | \$ (29) |
| 5 Treatment & Disposal Operations | \$ 176,120 |
| 6 Treatment & Disposal Maintenance | \$ 33,042 |
| 7 Customer Accounts | \$ 28,527 |
| 8 Customer Service | \$ 1 |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 1,054,731 |
| 11 Depreciation Expense | \$ 197,966 |
| 12 Amortization Expense | \$ 431 |
| 13 Other Operating Expense | \$ 53,668 |
| 14 Sub-Total Operating Expenses | \$ 1,597,018 |
| 15 Income Taxes | \$ (119,490) |
| 16 Deferred Income Taxes | \$ (38,939) |
| 17 Additional Current Tax Required | \$ 284,560 |
| 18 Sub-Total Taxes | \$ 126,131 |
| 19 Return on Rate Base | \$ 197,622 |
| 20 Total Cost of Service | \$ 1,920,771 |
| 21 True up estimate | \$ - |
| 22 Staff's Recommended Revenue Increase | \$ 688,087 |

Missouri-American Water Company

Schedule 14 - Jefferson City and Cole County

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|-----------------|-----------------------|-------------------|-----------------|-----------|---------------------|
| Residential | 1,342 | | 1,342 | \$ 104.29 | \$ 1,679,495 |
| Multifamily | 0 | | 0 | \$ 88.63 | \$ 1 |
| Mobile Homes | 216 | | 216 | \$ 88.63 | \$ 229,731 |
| Commercial 5/8" | 3 | | 3 | \$ 104.29 | \$ 3,755 |
| Commercial 1" | 1 | | 1 | \$ 104.29 | \$ 1,252 |
| 0 | 0 | | 0 | \$ - | \$ 1 |
| Total | 1,562 | 0 | 1,562 | | \$ 1,914,237 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|-----------------|-------------|-----------|-----------------|
| Residential | - | \$ - | \$ - |
| Multifamily | - | \$ - | \$ - |
| Mobile Homes | - | \$ - | \$ - |
| Commercial 5/8" | 498,861.0 | \$ 9.8330 | \$ 4,905 |
| Commercial 1" | 166,287.0 | \$ 9.8330 | \$ 1,635 |
| Total | | | \$ 6,540 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|---------------------|
| Residential | \$ 1,679,495 |
| Multifamily | \$ 1 |
| Mobile Homes | \$ 229,731 |
| Commercial 5/8" | \$ 8,661 |
| Commercial 1" | \$ 2,888 |
| Sub-Total Tariffed Rate Revenues | \$ 1,920,776 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 1,920,776 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|--------------|
| Total Revenues at Proposed Rates | \$ 1,920,776 |
| Total Revenues at Current Rates | \$ 1,232,684 |
| Change In Revenues at Proposed Rates | \$ 688,092 |
| Staff's Recommended Change in Operating Revenues | \$ 688,087 |

Missouri-American Water Company

WR-2017-0285

Schedule 15 - Maplewood

Operating Revenues at Current Rates

| | | | |
|---|--|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 212,449 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 212,449 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| | Item | | Amount |
|----|---|-----------|----------------|
| 1 | Collection System Operations | \$ | 1,936 |
| 2 | Collection Maintenance | \$ | 423 |
| 3 | Pumping Operations | \$ | - |
| 4 | Pumping Maintenance | \$ | (1) |
| 5 | Treatment & Disposal Operations | \$ | 34,386 |
| 6 | Treatment & Disposal Maintenance | \$ | 14,882 |
| 7 | Customer Accounts | \$ | 3,745 |
| 8 | Customer Service | \$ | - |
| 9 | Sales Promotion | \$ | - |
| 10 | Administration & General - Expenses | \$ | 21,213 |
| 11 | Depreciation Expense | \$ | 35,326 |
| 12 | Amortization Expense | \$ | 78 |
| 13 | Other Operating Expense | \$ | 2,082 |
| 14 | Sub-Total Operating Expenses | \$ | 114,070 |
| 15 | Income Taxes | \$ | 19,378 |
| 16 | Deferred Income Taxes | \$ | 133 |
| 17 | Additional Current Tax Required | \$ | (13,000) |
| 18 | Sub-Total Taxes | \$ | 6,511 |
| 19 | Return on Rate Base | \$ | 41,653 |
| 20 | Total Cost of Service | \$ | 162,234 |
| 21 | True up estimate | \$ | - |
| 22 | Revenue Shift | \$ | 64,449 |
| 22 | Staff's Recommended Revenue Increase | \$ | 14,234 |

Missouri-American Water Company

Schedule 15 - Maplewood

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|-----------------|-----------------------|-------------------|-----------------|-----------|------------------|
| Residential | 370 | | 370 | \$ 6.85 | \$ 30,416 |
| Commercial 5/8" | 2 | | 2 | \$ 6.85 | \$ 165 |
| Commercial 1" | 2 | | 2 | \$ 73.30 | \$ 1,760 |
| Commercial 3" | 1 | | 1 | \$ 137.46 | \$ 1,651 |
| Total | 375 | 0 | 375 | | \$ 33,992 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|-----------------|--------------|-----------|-------------------|
| Residential | 17,108,800.0 | \$ 5.8467 | \$ 100,030 |
| Commercial 5/8" | 6,339,600.0 | \$ 5.8467 | \$ 37,066 |
| Commercial 1" | 6,339,600.0 | \$ 5.8467 | \$ 37,066 |
| Commercial 3" | 3,169,800.0 | \$ 5.8467 | \$ 18,533 |
| Total | | | \$ 192,695 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|-----------------|------------|
| Residential | \$ 130,446 |
| Commercial 5/8" | \$ 37,231 |
| Commercial 1" | \$ 38,826 |
| Commercial 3" | \$ 20,183 |

| | |
|---|-------------------|
| Sub-Total Tariffed Rate Revenues | \$ 226,687 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 226,687 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 226,687 |
| Total Revenues at Current Rates | \$ 212,449 |
| Change In Revenues at Proposed Rates | \$ 14,238 |
| Staff's Recommended Change in Operating Revenues | \$ 14,234 |

Missouri-American Water Company

WR-2017-0285

Schedule 16 - Meramec (Fenton)

Operating Revenues at Current Rates

| | | |
|---|--|-------------------|
| 1 | Tariffed Rate Revenues * | \$ 293,656 |
| 2 | Other Operating Revenues * | \$ - |
| 3 | Total Operating Revenues | \$ 293,656 |
| 4 | * See "Revenues - Current Rates" for Details | |

Cost of Service

| Item | Amount |
|--|-------------------|
| 1 Collection System Operations | \$ 7,950 |
| 2 Collection Maintenance | \$ - |
| 3 Pumping Operations | \$ 3 |
| 4 Pumping Maintenance | \$ (5) |
| 5 Treatment & Disposal Operations | \$ 7,571 |
| 6 Treatment & Disposal Maintenance | \$ 7,403 |
| 7 Customer Accounts | \$ 5,528 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 65,408 |
| 11 Depreciation Expense | \$ 40,952 |
| 12 Amortization Expense | \$ 124 |
| 13 Other Operating Expense | \$ 2,730 |
| 14 Sub-Total Operating Expenses | \$ 137,664 |
| 15 Income Taxes | \$ 44,943 |
| 16 Deferred Income Taxes | \$ (906) |
| 17 Additional Current Tax Required | \$ (39,419) |
| 18 Sub-Total Taxes | \$ 4,618 |
| 19 Return on Rate Base | \$ 33,847 |
| 20 Total Cost of Service | \$ 176,129 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 131,761 |
| 23 Staff's Recommended Revenue Increase | \$ 14,234 |

Missouri-American Water Company

Schedule 16 - Meramec (Fenton)

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|---------------|-----------------------|-------------------|-----------------|----------|-------------------|
| Residential | 470 | | 470 | \$ 28.33 | \$ 159,781 |
| Mobile Home | 72 | | 72 | \$ 25.50 | \$ 22,032 |
| Multifamily | 461 | | 461 | \$ 22.67 | \$ 125,400 |
| Meramec | 1 | | 1 | \$ 56.67 | \$ 681 |
| | 0 | | 0 | \$ - | |
| | 0 | | 0 | \$ - | |
| Total | 1,004 | 0 | 1,004 | | \$ 307,894 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|--------------|-------------|------|----------------|
| Residential | - | \$ - | \$ - |
| Mobile Home | - | \$ - | \$ - |
| Multifamily | - | \$ - | \$ - |
| Meramec | - | \$ - | \$ - |
| 0 | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|-------------|------------|
| Residential | \$ 159,781 |
| Mobile Home | \$ 22,032 |
| Multifamily | \$ 125,400 |
| Meramec | \$ 681 |

| | |
|---|-------------------|
| Sub-Total Tariffed Rate Revenues | \$ 307,894 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 307,894 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 307,894 |
| Total Revenues at Current Rates | \$ 293,656 |
| Change in Revenues at Proposed Rates | \$ 14,238 |
| Staff's Recommended Change in Operating Revenues | \$ 14,234 |

Missouri-American Water Company

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Schedule 17 - Ozark Meadows (Morgan County)

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|-----------|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 20,882 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 20,882 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|------------------|
| 1 Collection System Operations | \$ 615 |
| 2 Collection Maintenance | \$ 19 |
| 3 Pumping Operations | \$ - |
| 4 Pumping Maintenance | \$ - |
| 5 Treatment & Disposal Operations | \$ 2,461 |
| 6 Treatment & Disposal Maintenance | \$ 491 |
| 7 Customer Accounts | \$ 106 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 3,124 |
| 11 Depreciation Expense | \$ 2,011 |
| 12 Amortization Expense | \$ 9 |
| 13 Other Operating Expense | \$ 649 |
| 14 Sub-Total Operating Expenses | \$ 9,485 |
| 15 Income Taxes | \$ 2,415 |
| 16 Deferred Income Taxes | \$ (494) |
| 17 Additional Current Tax Required | \$ (1,832) |
| 18 Sub-Total Taxes | \$ 89 |
| 19 Return on Rate Base | \$ 2,403 |
| 20 Total Cost of Service | \$ 11,977 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 8,905 |
| 23 Staff's Recommended Revenue Increase | \$ (0) |

Missouri-American Water Company

Schedule 17 - Ozark Meadows (Morgan County)

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|----------|------------------|
| Residential 5/8* | 26 | | 26 | \$ 66.93 | \$ 20,883 |
| Total | 26 | 0 | 26 | | \$ 20,883 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|-------------|------|----------------|
| Residential 5/8* | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|------------------|
| Residential 5/8* | \$ 20,883 |
| Sub-Total Tariffed Rate Revenues | \$ 20,883 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 20,883 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 20,883 |
| Total Revenues at Current Rates | \$ 20,882 |
| Change In Revenues at Proposed Rates | \$ 1 |
| Staff's Recommended Change in Operating Revenues | \$ (0) |

Missouri-American Water Company

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Schedule 18 - Parkville

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|-----------|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 81,922 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 81,922 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|------------------|
| 1 Collection System Operations | \$ (16,013) |
| 2 Collection Maintenance | \$ 8,323 |
| 3 Pumping Operations | \$ 333 |
| 4 Pumping Maintenance | \$ - |
| 5 Treatment & Disposal Operations | \$ 92,621 |
| 6 Treatment & Disposal Maintenance | \$ (8) |
| 7 Customer Accounts | \$ 1,458 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 5,773 |
| 11 Depreciation Expense | \$ 1,235 |
| 12 Amortization Expense | \$ 4 |
| 13 Other Operating Expense | \$ 1,104 |
| 14 Sub-Total Operating Expenses | \$ 94,830 |
| 15 Income Taxes | \$ (3,243) |
| 16 Deferred Income Taxes | \$ - |
| 17 Additional Current Tax Required | \$ 2,629 |
| 18 Sub-Total Taxes | \$ (614) |
| 19 Return on Rate Base | \$ 479 |
| 20 Total Cost of Service | \$ 94,695 |
| 21 True up estimate | \$ - |
| 22 Staff's Recommended Revenue Increase | \$ 12,773 |

Missouri-American Water Company

Schedule 18 - Parkville

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|----------|------------------|
| Residential 5/8" | 102 | | 102 | \$ 77.37 | \$ 94,696 |
| Total | 102 | 0 | 102 | | \$ 94,696 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|-------------|------|----------------|
| Residential 5/8" | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|------------------|
| Residential 5/8" | \$ 94,696 |
| Sub-Total Tariffed Rate Revenues | \$ 94,696 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 94,696 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 94,696 |
| Total Revenues at Current Rates | \$ 81,922 |
| Change in Revenues at Proposed Rates | \$ 12,774 |
| Staff's Recommended Change in Operating Revenues | \$ 12,773 |

Missouri-American Water Company

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Schedule 19 - Saddlebrooke

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|----|---------------|
| 1 | Tariffed Rate Revenues * | \$ | 80,533 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 80,533 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|--------------------|
| 1 Collection System Operations | \$ 656 |
| 2 Collection Maintenance | \$ 6,195 |
| 3 Pumping Operations | \$ - |
| 4 Pumping Maintenance | \$ 1,184 |
| 5 Treatment & Disposal Operations | \$ 980 |
| 6 Treatment & Disposal Maintenance | \$ 5,816 |
| 7 Customer Accounts | \$ 2,624 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 16,378 |
| 11 Depreciation Expense | \$ 40,862 |
| 12 Amortization Expense | \$ 141 |
| 13 Other Operating Expense | \$ 1,284 |
| 14 Sub-Total Operating Expenses | \$ 76,120 |
| 15 Income Taxes | \$ (16,747) |
| 16 Deferred Income Taxes | \$ - |
| 17 Additional Current Tax Required | \$ (4,401) |
| 18 Sub-Total Taxes | \$ (21,148) |
| 19 Return on Rate Base | \$ 12,350 |
| 20 Total Cost of Service | \$ 67,322 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 13,211 |
| 23 Staff's Recommended Revenue Increase | \$ 0 |

Missouri-American Water Company

Schedule 19 - Saddlebrooke

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|----------|------------------|
| Residential 5/8" | 0 | 31 | 31 | \$ 42.04 | \$ 15,640 |
| Residential 1" | 0 | 74 | 74 | \$ 42.04 | \$ 37,333 |
| Commercial 5/8" | 0 | 1 | 1 | \$ 42.04 | \$ 505 |
| Total | 0 | 106 | 106 | | \$ 53,478 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|-------------|-----------|------------------|
| Residential 5/8" | 1,280,424.0 | \$ 6.1904 | \$ 7,926 |
| Residential 1" | 3,056,496.0 | \$ 6.1904 | \$ 18,921 |
| Commercial 5/8" | 34,000.0 | \$ 6.1904 | \$ 210 |
| Total | | | \$ 27,058 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|------------------|
| Residential 5/8" | \$ 23,566 |
| Residential 1" | \$ 56,254 |
| Commercial 5/8" | \$ 716 |
| Sub-Total Tariffed Rate Revenues | \$ 80,536 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 80,536 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|-----------|
| Total Revenues at Proposed Rates | \$ 80,536 |
| Total Revenues at Current Rates | \$ 80,533 |
| Change In Revenues at Proposed Rates | \$ 3 |
| Staff's Recommended Change in Operating Revenues | \$ 0 |

Missouri-American Water Company

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Schedule 20 - Stonebridge

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 567,362 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 567,362 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|-------------------|
| 1 Collection System Operations | \$ 5,088 |
| 2 Collection Maintenance | \$ 57 |
| 3 Pumping Operations | \$ 2 |
| 4 Pumping Maintenance | \$ (150) |
| 5 Treatment & Disposal Operations | \$ 217,126 |
| 6 Treatment & Disposal Maintenance | \$ 2,859 |
| 7 Customer Accounts | \$ 10,357 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 46,689 |
| 11 Depreciation Expense | \$ 113,593 |
| 12 Amortization Expense | \$ 268 |
| 13 Other Operating Expense | \$ 4,558 |
| 14 Sub-Total Operating Expenses | \$ 400,447 |
| 15 Income Taxes | \$ 97,273 |
| 16 Deferred Income Taxes | \$ (50,321) |
| 17 Additional Current Tax Required | \$ (22,756) |
| 18 Sub-Total Taxes | \$ 24,196 |
| 19 Return on Rate Base | \$ 89,107 |
| 20 Total Cost of Service | \$ 513,750 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 53,612 |
| 23 Staff's Recommended Revenue Increase | \$ 0 |

Missouri-American Water Company

Schedule 20 - Stonebridge

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------------|-----------------------|-------------------|-----------------|-----------|-------------------|
| Residential Rate A | 50 | 0 | 50 | \$ 66.93 | \$ 40,159 |
| Residential Rate A | 0 | 334 | 334 | \$ 42.04 | \$ 168,497 |
| Residential Rate B | 2 | 0 | 2 | \$ 86.93 | \$ 1,607 |
| Residential Rate B | 0 | 262 | 262 | \$ 37.65 | \$ 118,373 |
| Commercial Rate A 5/8" | 0 | 15 | 15 | \$ 42.04 | \$ 7,568 |
| Commercial Rate A 1" | 0 | 26 | 26 | \$ 79.93 | \$ 24,939 |
| Commercial Rate A 1.5" | 0 | 13 | 13 | \$ 143.08 | \$ 22,321 |
| Commercial Rate A 2" | 0 | 2 | 2 | \$ 218.86 | \$ 5,254 |
| Commercial Rate B 5/8" | 0 | 9 | 9 | \$ 37.65 | \$ 4,067 |
| Total | 52 | 661 | 713 | | \$ 392,786 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------------|--------------|-----------|-------------------|
| Residential Rate A | - | \$ - | \$ - |
| Residential Rate A | 14,396,736.0 | \$ 6.1904 | \$ 89,122 |
| Residential Rate B | - | \$ - | \$ - |
| Residential Rate B | 10,699,032.0 | \$ 4.1470 | \$ 44,369 |
| Commercial Rate A 5/8" | 1,719,915.0 | \$ 6.1904 | \$ 10,647 |
| Commercial Rate A 1" | 2,981,186.0 | \$ 6.1904 | \$ 18,455 |
| Commercial Rate A 1.5" | 1,490,593.0 | \$ 6.1904 | \$ 9,227 |
| Commercial Rate A 2" | 229,322.0 | \$ 6.1904 | \$ 1,420 |
| Commercial Rate B 5/8" | 324,549.0 | \$ 4.1470 | \$ 1,346 |
| Total | | | \$ 174,585 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|-------------------|
| Residential Rate A | \$ 40,159 |
| Residential Rate A | \$ 257,619 |
| Residential Rate B | \$ 1,607 |
| Residential Rate B | \$ 162,742 |
| Commercial Rate A 5/8" | \$ 18,215 |
| Commercial Rate A 1" | \$ 43,394 |
| Commercial Rate A 1.5" | \$ 31,549 |
| Commercial Rate A 2" | \$ 6,673 |
| Commercial Rate B 5/8" | \$ 5,413 |
| Sub-Total Tariffed Rate Revenues | \$ 567,371 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 567,371 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 567,371 |
| Total Revenues at Current Rates | \$ 567,362 |
| Change In Revenues at Proposed Rates | \$ 9 |
| Staff's Recommended Change in Operating Revenues | \$ 0 |

Missouri-American Water Company

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Schedule 21 - Wardsville

Operating Revenues at Current Rates

| | | | |
|---|---------------------------------|----|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 270,138 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 270,138 |

4 * See "Revenues - Current Rates" for Details

Cost of Service

| Item | Amount |
|--|-------------------|
| 1 Collection System Operations | \$ 27 |
| 2 Collection Maintenance | \$ - |
| 3 Pumping Operations | \$ - |
| 4 Pumping Maintenance | \$ - |
| 5 Treatment & Disposal Operations | \$ (40) |
| 6 Treatment & Disposal Maintenance | \$ - |
| 7 Customer Accounts | \$ 5,260 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 40,953 |
| 11 Depreciation Expense | \$ 97,214 |
| 12 Amortization Expense | \$ 213 |
| 13 Other Operating Expense | \$ 2,139 |
| 14 Sub-Total Operating Expenses | \$ 145,766 |
| 15 Income Taxes | \$ 18,761 |
| 16 Deferred Income Taxes | \$ 2,444 |
| 17 Additional Current Tax Required | \$ 12,377 |
| 18 Sub-Total Taxes | \$ 33,582 |
| 19 Return on Rate Base | \$ 122,976 |
| 20 Total Cost of Service | \$ 302,324 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ 14,234 |
| 22 Staff's Recommended Revenue Increase | \$ 46,420 |

Missouri-American Water Company

Schedule 21 - Wardsville

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|------------------|-----------------------|-------------------|-----------------|----------|-------------------|
| Residential 5/8" | 365 | | 365 | \$ 27.54 | \$ 120,618 |
| Residential 1" | 10 | | 10 | \$ 27.54 | \$ 3,306 |
| Commercial 5/8" | 7 | | 7 | \$ 27.54 | \$ 2,314 |
| Commercial 1" | 1 | | 1 | \$ 27.54 | \$ 331 |
| Commercial 2" | 2 | | 2 | \$ 27.54 | \$ 662 |
| Wardsville 1" | 1 | | 1 | \$ 27.54 | \$ 331 |
| Wardsville 2" | 4 | | 4 | \$ 27.54 | \$ 1,323 |
| Wardsville 3" | 2 | | 2 | \$ 27.54 | \$ 662 |
| Total | 392 | 0 | 392 | | \$ 129,548 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|------------------|--------------|------------|-------------------|
| Residential 5/8" | 14,016,000.0 | \$ 10.5465 | \$ 147,820 |
| Residential 1" | 384,000.0 | \$ 10.5465 | \$ 4,050 |
| Commercial 5/8" | 840,455.0 | \$ 10.5465 | \$ 8,864 |
| Commercial 1" | 120,065.0 | \$ 10.5465 | \$ 1,266 |
| Commercial 2" | 240,130.0 | \$ 10.5465 | \$ 2,533 |
| Wardsville 1" | 304,575.0 | \$ 10.5465 | \$ 3,212 |
| Wardsville 2" | 1,218,300.0 | \$ 10.5465 | \$ 12,849 |
| Wardsville 3" | 609,150.0 | \$ 10.5465 | \$ 6,424 |
| Total | | | \$ 187,018 |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|-------------------|
| Residential 5/8" | \$ 268,439 |
| Residential 1" | \$ 7,355 |
| Commercial 5/8" | \$ 11,178 |
| Commercial 1" | \$ 1,598 |
| Commercial 2" | \$ 3,194 |
| Wardsville 1" | \$ 3,544 |
| Wardsville 2" | \$ 14,172 |
| Wardsville 3" | \$ 7,086 |
| Sub-Total Tariffed Rate Revenues | \$ 316,566 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 316,566 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 316,566 |
| Total Revenues at Current Rates | \$ 270,138 |
| Change In Revenues at Proposed Rates | \$ 46,428 |
| Staff's Recommended Change in Operating Revenues | \$ 46,420 |

Missouri-American Water Company

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Schedule 22 - Incline Village (Morgan County)

Operating Revenues at Current Rates

| | | | |
|---|--|-----------|----------------|
| 1 | Tariffed Rate Revenues * | \$ | 366,241 |
| 2 | Other Operating Revenues * | \$ | - |
| 3 | Total Operating Revenues | \$ | 366,241 |
| 4 | * See "Revenues - Current Rates" for Details | | |

Cost of Service

| Item | Amount |
|--|-------------------|
| 1 Collection System Operations | \$ 6,811 |
| 2 Collection Maintenance | \$ - |
| 3 Pumping Operations | \$ 2 |
| 4 Pumping Maintenance | \$ (4) |
| 5 Treatment & Disposal Operations | \$ 17,512 |
| 6 Treatment & Disposal Maintenance | \$ 3,560 |
| 7 Customer Accounts | \$ 5,665 |
| 8 Customer Service | \$ - |
| 9 Sales Promotion | \$ - |
| 10 Administration & General - Expenses | \$ 86,729 |
| 11 Depreciation Expense | \$ 141,214 |
| 12 Amortization Expense | \$ 219 |
| 13 Other Operating Expense | \$ 3,231 |
| 14 Sub-Total Operating Expenses | \$ 264,939 |
| 15 Income Taxes | \$ 15,569 |
| 16 Deferred Income Taxes | \$ (1,259) |
| 17 Additional Current Tax Required | \$ 12,041 |
| 18 Sub-Total Taxes | \$ 26,351 |
| 19 Return on Rate Base | \$ 109,209 |
| 20 Total Cost of Service | \$ 400,499 |
| 21 True up estimate | \$ - |
| 22 Revenue Shift | \$ (34,258) |
| 22 Staff's Recommended Revenue Increase | \$ 0 |

Missouri-American Water Company

Schedule 22 - Incline Village (Morgan County)

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

| Customer Type | Non-Metered Customers | Metered Customers | Total Customers | Rate | Annual Revenue |
|---------------|-----------------------|-------------------|-----------------|----------|-------------------|
| Residential | 454 | | 454 | \$ 66.93 | \$ 364,636 |
| Commercial | 2 | | 2 | \$ 66.93 | \$ 1,607 |
| Total | 456 | 0 | 456 | | \$ 366,243 |

Annualized Commodity Sales - Volumes and Revenues

| | Total Sales | Rate | Annual Revenue |
|--------------|-------------|------|----------------|
| Residential | - | \$ - | \$ - |
| Commercial | - | \$ - | \$ - |
| Total | | | \$ - |

Other Operating Revenues

Total Other Revenues

Total Operating Revenues

| | |
|---|-------------------|
| Residential | \$ 364,636 |
| Commercial | \$ 1,607 |
| Sub-Total Tariffed Rate Revenues | \$ 366,243 |
| Other Operating Revenues | \$ - |
| Total Revenues at Proposed Rates | \$ 366,243 |

Revenue Check - Proposed Rates vs. Current Rates

| | |
|--|------------|
| Total Revenues at Proposed Rates | \$ 366,243 |
| Total Revenues at Current Rates | \$ 366,241 |
| Change In Revenues at Proposed Rates | \$ 2 |
| Staff's Recommended Change in Operating Revenues | \$ 0 |