MISSOURI PUBLIC SERVICE COMMISSION

WATER AND SEWER DEPARTMENT

REPORT ON CLASS COST OF SERVICE AND RATE DESIGN



MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2020-0344

Jefferson City, Missouri December 9, 2020

** Denotes Confidential Information **

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1		REPORT ON
2		CLASS COST OF SERVICE
3 4		AND RATE DESIGN
5		MISSOURI-AMERICAN WATER COMPANY
6		CASE NO. WR-2020-0344
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 11 12		1. To design rates that give Missouri-American Water Company (MAWC) the ability to collect the overall increase or decrease in revenues authorized by the Missouri Public Service Commission (Commission);
13 14 15 16 17 18 19 20 21 22		2. To continue utilizing the existing rate districts for water and sewer customers. The water districs are St. Louis County Service Area, All Other Missouri Service Areas Outside of St. Louis County and Outside of Mexico, and Mexico Service Area. ¹ The sewer districts are Arnold Service Area, District A (Cedar Hill, Jefferson City, Cole, Callaway and Benton Counties, Emerald Pointe, Branson Canyon, Incline Village, Ozark Meadows, Platte County, Stonebridge Village, Saddlebrooke Village, Wardsville, Peveley Farms, Homestead Estates, Radcliffe Estates, Rogue Creek and Hiller's Creek), and District B (Pettis County, Maplewood, Quail Run, Brooking Park, Westlake Village), Fenton, Hickory Hills, Temple Terrace, Anna Meadows, Jaxson Estates, Timber Springs and Clinton Estates;
23 24 25 26 27		3. To develop water rates reflecting the Class Cost of Service (CCOS) study. Generally, customers pay the cost of service allocated to each customer classification, and MAWC has an opportunity to recover its actual cost of providing service by assigning the results of Staff's CCOS study to each customer classification within each district; and
28 29 30 31		4. To continue the existing rate structure for each customer classification currently in effect in each of the water and sewer districts. Continuing the use of the existing rate structure for water and sewer customers allows familiarity of rate structure for most customers.

¹ In Case No. WR-2017-0285, the Commission approved a *Stipulation and Agreement Regarding Inclining Block Pilot Program*, which established MAWC's current Inclining Block Pilot Program for residential customers of MAWC's. Mexico Service Area. Initial rates for the Mexico service area were established as a part of the All Other Missouri Service Areas Outside of St. Louis County, and then modified to created an inclining block structure.

B. **Staff's Plan to Accomplish These Objectives** 1 2 To accomplish these objectives, Staff recommends the following actions by the 3 Commission: 4 1. Maintain the districts that were ordered by the Commission in MAWC's last rate 5 case, Case No. WR-2017-0285. 6 2. Adopt Staff's proposed rates, which reflect the results of Staff's CCOS study for water and which allocates costs to each customer classification in each district. 7 8 3. Adopt the customer charge for water customers as recommended by Staff. 9 4. Adopt the Mexico Inclining Block Rates as recommended by Staff. 10 5. Order that the overall revenue increase/decrease ordered by the Commission be 11 implemented according to each rate component of each rate schedule as recommended by Staff. 12 II. **CLASS COST OF SERVICE: WATER OPERATIONS** 13 14 A. **Overview** 15 The purpose of Staff's CCOS study is to determine and provide the Commission with a 16 measure of the relative class cost responsibility for MAWC's overall revenue requirement on a 17 consolidated district basis. For purposes of Staff's CCOS study, Staff used the current Rate A, 18 Rate B, and Rate J classes as set out in MAWC's currently effective tariff. For individual costs, 19 class cost responsibility can be either directly assigned or allocated to customer classes using 20 reasonable methods for determining the class responsibility for that cost. The CCOS study does 21 include an allowance for a true-up estimate as provided in Staff's accounting work papers. 22 **B**. **Base-Extra Capacity Method** 23 Staff allocated each district's cost of service using the "base-extra capacity" method 24 as outlined in the American Water Works Association Manual of Water Supply Practices,

Principles of Water Rates, Fees, and Charges, Seventh Edition (AWWA M1), which is the method generally accepted by the industry and utilized in past MAWC rate cases by both Staff and MAWC. This method involves allocating the various cost components based on data pertaining to operating costs, operating revenues, system capacity, customer usage, and customer numbers. The results of these allocations show the relative cost of service for each customer class and the appropriate operating revenue levels that should be recovered from each customer class. Rates are

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then designed to collect the appropriate revenues needed to recover the costs that are allocated to each class.

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

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

Extra Capacity costs are the costs associated with meeting the requirements that are in excess of the average load conditions. The extra capacity costs include operation and maintenance expenses and capital costs for system capacity above what is required for the average rate of use.

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

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

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

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

C. Allocation Factors

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

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

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Factors 2 and 3 are the allocations of costs associated with facilities providing base and maximum day extra capacity functions, and the allocation of costs associated with facilities providing base, maximum day extra capacity, and fire protection functions. These factors are calculated by the allocation of such costs as source of supply expenses (excluding purchased water) and water treatment expenses (excluding chemicals). These types of costs are associated with meeting usage requirements in excess of the average, and generally, they are the costs associated with meeting maximum day requirements. Factor 2 is calculated by weighting the average daily consumption with maximum day extra capacity demand for each customer classification. Factor 3 is calculated by the weighting of average daily consumption, maximum day extra capacity demand and fire protection demand for each customer classification.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

D. Transmission and Distribution Mains Adjustment

Staff is proposing to continue a main adjustment for sale for resale and certain large industrial customers in all of MAWC's service areas as approved by the Commission in previous rate cases. Staff's continuing position is that it is appropriate to make a main adjustment for certain large industrial customers and the sale for resale customer class because they are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains.

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E. Results of Water Class Cost of Service Study

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

17 Staff Expert/Witness: Matthew J. Barnes

III. RATE DESIGN: WATER OPERATIONS

A. Overview

20 The purpose of rate design is two-fold. One purpose is to take the results from a CCOS 21 study and design rates for each customer class in each service territory that will give the utility an 22 opportunity to collect its Commission approved revenue requirement. The other purpose is to 23 design rates that will be used to collect the appropriate levels of revenue from each service territory 24 and from each customer class. Staff's rate design for MAWC's water operations is based on the 25 actual revenue requirement for each district. The rate structure that is utilized generally consists 26 of a fixed monthly customer charge and a commodity (usage) charge. The customer charge is 27 developed by comparing certain costs that are generally considered fixed and the number of 28 customers in each class. Commodity charges are generally developed by comparing the remaining 29 costs and the usage characteristics of each class.

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B. **Design of Rates**

Presently, a single-block rate structure is used for all MAWC customers, with the exception of residential customers in the Mexico Service Area; the Mexico Service Area has an inclining-block rate structure as discussed below. A single-block rate structure is one in which the 5 commodity rate is constant regardless of the volumes used. Within each district, there are three 6 customer classes, Rate A, Rate B, and Rate J. Each class has its own specific commodity rate. 7 Staff proposes to maintain single-block rates designed specifically for each customer class within 8 each district. Proposed rates are shown in CCOS Schedule 2.

9 In its direct testimony, MAWC has proposed adding a new Rate L for large customers. 10 Generally, the customers that would take service on MAWC's proposed Rate L are currently on Rate J. MAWC is also proposing to start the transition of any remaining Rate J customers to 11 12 Rate A. Staff will address this proposal in its rebuttal testimony.

13 Staff Expert/Witness: Matthew J. Barnes

Inclining Block Rates

15 In MAWC's most recent rate case, Case No. WR-2017-0285, the Commission approved a 16 Stipulation and Agreement Regarding Inclining Block Pilot Program, which established MAWC's 17 current Inclining Block Pilot Program for residential customers of MAWC's Mexico, Missouri, 18 system. For the Mexico Service Area, the inclining block rates are structured so that the rate at 19 which a customer is charged for water increases along with their total usage. Customers in the 20 Mexico Service Area are charged a standard rate for the first 3,000 gallons of usage; for the next 21 7,000 gallons, the cost increases by 15%; and for any usage over 10,000 gallons the cost increases 22 by another 25%. An inclining block rate is designed to determine if customers will modify their 23 consumption of water to a rate design that charges more for water as water is used. It is designed 24 to either send a price signal to customers to reduce consumption, or to recover exceptional costs associated with producing water above a certain level.² Staff recommends that the Commission 25 26 approve continuation of MAWC's Inclining Block Rate Pilot Program. See CCOS Schedule 1. 27 Staff Expert/Witness: Matthew J. Barnes

 $^{^{2}}$ In some settings an additional treatment system must be used to produce additional water that is significantly more expensive. Such as in coastal settings when wells are able to produce sufficient flows under base flow conditions, but a desalinization plant must be used to produce additional water from the ocean above what wells are able to produce.

Low-Income Rate

As ordered in Case No. WR-2015-0301, and again in Case No. WR -2017-0285, MAWC has a pilot program that sets a low-income rate in its St. Joseph, Platte County, and Brunswick service areas. This low-income rate is composed of an 80% discount of the monthly customer charge (a reduction from \$9.00 to \$7.20), and is available to customers who qualify for the Low Income Home Energy Assistance Program (LIHEAP). Customer qualification is determined by the three local Community Action Agencies in the respective counties where the service areas are located. As of December 31, 2019, there were 24 customers that had signed up for the low-income rate.

One of the purposes of the pilot is to study the impact of a low-income rate on bad debt expenses experienced by MAWC. Staff analyzed MAWC's response to Staff Data Request 0236, which asked for the change in number of customers that have participated in the low-income pilot program since November 16, 2016, and the impact of bad debt expense that MAWC has experienced. The chart below shows that MAWC has experienced close to no change in its bad debt expense, as represented by the green line, since the implementation of the pilot program. The number of customers that have participated in the program has declined from a high of approximately 100 participants in December 2017 to a low of 24 participants in December 2019, as represented by the blue line.

continued on next page



However, Staff's analysis does not include data for the update period through June 30, 2020.³ While Staff's current analysis shows little to no change in MAWC's bad debt expenses since the implementation of low-income rates, the COVID-19 pandemic has severely affected the US economy and it is Staff's position that it needs to examine data through June 30, 2020, before it makes a final recommendation regarding MAWC's low-income rates. As such Staff will provide its recommendation as to whether MAWC's low-income pilot program should be continued in the current service area, be expanded to other service areas, or eliminated, in its Rebuttal Testimony. *Staff Expert/Witness: Matthew J. Barnes*

C. District Rate Design

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

³ Staff has requested updated information from MAWC, and is currently awaiting a response as of the filing of this Report.

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proceeding, Staff is proposing to maintain the rate design that the Commission approved in MAWC's previous rate case, Case No. WR-2017-0285. In the case of MAWC, rate design is multifaceted. As discussed above, the general purpose of rate design is to develop rates for each customer class based upon an allocation of MAWC's cost of service. However, in MAWC's case, rates must also be developed based upon the allocation of MAWC's cost of service to its various service territories. This allocation is generally performed prior to the allocation of the cost of service to the various classes.

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

The Commission in the last rate case moved away from a modified district-specific pricing (DSP) structure to a more consolidated pricing structure. This was accomplished by simplifying MAWC's rates from more than three individual water rates assigned to individual districts to two districts.

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Staff's Recommendation

18 Staff recommends that the Commission maintain MAWC's current two water district
19 structure and the continuation of its Inclining Block Pilot Program as established in Case No.
20 WR-2017-0285.

21 Staff Expert/Witness: Matthew J. Barnes

IV. COST OF SERVICE: SEWER OPERATIONS

A. Overview

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

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B. Results of Sewer Cost of Service

2 The COS indicates that the Arnold system requires a 6.2% decrease in revenues, 3 which includes an allowance for a true-up estimate. The COS indicates that the All Other Missouri 4 Service Areas require a 116.96% increase to revenues. The All Other Missouri Service Areas 5 consist of two districts, District A and District B. When comparing MAWC's All Other Missouri Service Areas, District A⁴ has higher customer and commodity rates when compared to District B.⁵ 6 7 Staff increased District A's current rates by approximately 18%. Staff's proposed District A residential rate for a 5/8" customer is \$68.39. Staff then increased District B's current rates by 8 9 approximately 80% of Staff's District A proposed rate of \$68.39 to bring District B's rates more in line with District A's rates. Staff's proposed District B rate for a 5/8" customer is \$54.71. The 10 Lawson Service Area was approved late in MAWC's last rate case, Case No. WR-2017-0285, as 11 12 a separate tariff sheet. Staff proposes to include the Lawson Sewer Service Area with District B 13 in this case. Staff's sewer rate design is shown in CCOS Schedule 10.

14 Staff Expert/Witness: Matthew J. Barnes

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V. RATE DESIGN: SEWER OPERATIONS

Staff recommends that the current rate designs for the Arnold Service Area, District A and
District B remain in place, and that the the Lawson Sewer Service Area be moved within District B.
Proposed rates are shown in CCOS Schedule 10.

19 Staff Expert/Witness: Matthew J. Barnes

VI. SPECIAL CONTRACTS

Staff has reviewed the special contracts and lists the present and proposed rates in the table below:

⁴ "District A" includes the service areas of Cedar Hill, Jefferson City, Cole, Callaway and Benton Counties, Emerald Pointe, Branson Canyon, Incline Village, Ozark Meadows, Platte County, Stonebridge Village, Saddlebrooke Village, Wardsville, Peveley Farms, Homestead Estates, Radcliffe Estates, Rogue Creek and Hiller's Creek.

⁵ "District B" includes the service areas of Pettis County Maplewood, Quail Run, Brooking Park, Westlake Village) Fenton, Hickory Hills, Temple Terrace, Anna Meadows, Jaxson Estates, Timber Springs and Clinton Estates.

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Staff recommends that the Commission approve continuation of the special contracts and the proposed rates as calculated by the Company.

6 Staff Expert/Witness: Matthew J. Barnes

VII. MISCELLANEOUS FEES

Staff does not recommend any changes to MAWC's Miscellaneous Fees at this time. *Staff Expert/Witness: Matthew J. Barnes*

VIII. REVENUE STABILIZATION MECHANISM

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

The role of the Commission is to set just and reasonable rates for public utilities.⁶ Just and reasonable rates are those rates that are "fair to both the utility and its customers."⁷ Setting such rates is accomplished by balancing the interests of all stakeholders, which include the utility, consumers, and any intervenors. The Commission must set rates that allow a utility to cover its

⁶ Missouri Revised Statutes, Title XXV, Section 393.130, (2016).

⁷ State ex rel. Valley Sewage Co. v. Public Service Commission, 515 S.W.2d 845, 850 (Mo. App. 1974).

cost of service, including a reasonable opportunity to earn a profit upon its investments.⁸ Whether or not the utility actually earns its authorized return is contingent on several factors, including external effects on usage and company decisions.

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

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

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

The main driver for the use of a RSM is to eliminate the "throughput disincentive" that utilities associate with promoting conservation or efficiency standards. As with all businesses, utilities have an incentive to sell more of their product, be it water, electricity, or natural gas, and

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⁸ 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).

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thus not promote conservation or efficiency. Because there is no inherent financial incentive for a utility to encourage customer conservation, the RSM is proposed as a replacement to traditional rate-making regulation. The RSM creates a financial incentive to the utility by guaranteeing that conservation does not hinder the utility's ability to achieve its Commission-approved revenue. In this manner the decrease in sales does not lead to reduced revenue.

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

11 There are also pros and cons to the traditional ratemaking model the Commission has employed for over 100 years. The utility and the consumer, as well as all stakeholders, ultimately 12 13 have benefitted from the process that has been established, refined, and modernized over the years. 14 A main benefit is the stability of rates that are established by the Commission after a thorough 15 review and audit of all of the utilities books and records. Any RSM-type mechanism removes 16 stability by allowing for rates to be modified based on one single item, or at most, a handful of items, that may or may not reflect overall business conditions in the market. In this case, MAWC 17 18 is proposing a specific mechanism to accomplish its proposed goal. Staff will address the specifics 19 of MAWC's proposal, Staff's thoughts on MAWC's proposal, and any alternatives to MAWC's 20 proposal in Staff's rebuttal testimony.

21 Staff Expert/Witness: James A. Busch

IX. SCHEDULES INCLUDED IN STAFF'S CCOS REPORT

Schedule 1 shows the present customer and commodity charge, the proposed customer and commodity charge and the total bill based on different usage amounts for each district.

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

Schedule 3 shows the allocation of Staff's Auditing Unit's depreciation expense by customer class
 for each district.

30 **Schedule 4** shows the revenues and expenses allocated to each customer class for each district.

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1	Schedule 5 shows the Net Plant in Service allocated to each customer class for each district.
2	Schedule 6 shows the summary of the Total Rate Base allocated to each customer class and the
3	reallocation of Public Fire costs to each each customer class for each district.
4	Schedule 7 shows the development of Staff's 20 different allocator functions for each customer
5	class for each district.
6	Schedule 8 shows the development Staff's miscellenous allocator functions for each customer
7	class for each district.
8	Schedule 9 shows Staff's development of costs for each meter size for each customer class and
9	each district.
10	Schedule 10 shows the Income Statement, Rate Design and Bill Comparison for each sewer
11	district.
12	Schedule 11 - Staff Credentials

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water)Company's Request for Authority to)Implement General Rate Increase for)Water and Sewer Service Provided in)Missouri Service Areas)

Case No. WR-2020-0344

AFFIDAVIT OF MATTHEW J. BARNES JAMES A. BUSCH

STATE OF MISSOURI)	
)	ss.
COUNTY OF COLE)	

COME NOW MATTHEW J. BARNES and JAMES A. BUSCH on their oath declare that they are of sound mind and lawful age; that they contributed to the foregoing *Staff Report - Class Cost of Service*; and that the same is true and correct according to their best knowledge and belief, under penalty of perjury.

Further the Affiants sayeth not.

/s/ Matthew J. Barnes MATTHEW J. BARNES

<u>/s/ James A. Busch</u> JAMES A. BUSCH

Missouri American Water Staff Direct Proposed Residential Customer Rates

Water District 1 - St. Louis County Service Area	Usage in		Present Rates Proposed Rates								
Metered Monthly Customers	Gallons	Customer Charg	e Volumetr	ic	Total	Customer Charge	Volumetric	: Total	Change	Change	
	3,000	\$ 9.0	\$ 4.781	4 \$	23.34	\$ 9.18	\$ 4.5155	\$ 22.73	\$ (0.62)	-2.65%	
St. Louis Metro	5,000	\$ 9.0	\$ 4.781	4 \$	32.91	\$ 9.18	\$ 4.5155	\$ 31.76	\$ (1.15)	-3.49%	
	7,000	\$ 9.0	\$ 4.781	4 \$	42.47	\$ 9.18	\$ 4.5155	\$ 40.79	\$ (1.68)	-3.96%	
Metered Quarterly Customers											
	9,000	\$ 27.0	\$ 4.781	4 \$	70.03	\$ 18.66	\$ 4.5155	\$ 59.30	\$ (10.73)	-15.33%	
St. Louis Metro	15,000	\$ 27.0	\$ 4.781	4 \$	98.72	\$ 22.35	\$ 4.5155	\$ 90.08	\$ (8.64)	-8.75%	
	21,000	\$ 27.0	\$ 4.781	4 \$	127.41	\$ 22.35	\$ 4.5155	\$ 117.17	\$ (10.23)	-8.03%	
Water District 2 - All Other Missouri Service Area	Usage in		Present Ra	tes		Pro	posed Rates		Dollar	Percent	
Metered Monthly Customers	Gallons	Customer Charg	e Volumetr	ic	Total	Customer Charge	Volumetric	Total	Change	Change	
	Gallons 3,000	Customer Charge\$9.0			Total 27.74	Customer Charge\$12.88		Total \$ 27.00	Change \$ (0.74)	0	
Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor,			\$ 6.246) \$		8	\$ 4.7059		0	-2.68%	
Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor, Lake Tanneycomo, Maplewood, Ozark Mountain, Pevely Farms, Platte County, Riverside, Rogue Creek, Spring Valley, Saddlebrooke, Spokane	3,000	\$ 9.0	\$ 6.246) \$	27.74	\$ 12.88	\$ 4.7059	\$ 27.00	\$ (0.74)	-2.68%	
Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor, Lake Tanneycomo, Maplewood, Ozark Mountain, Pevely Farms, Platte County, Riverside, Rogue Creek, Spring Valley, Saddlebrooke, Spokane Highlands, St. Joseph, Stonebridge, Tri-States, and Warrensburg	3,000	\$ 9.0	\$ 6.246	9 \$ 9 \$	27.74	\$ 12.88	\$ 4.7059 \$ 4.7059	\$ 27.00 \$ 36.41	\$ (0.74) \$ (3.82)	-2.68% -9.51%	
Brunswick, Emerald Pointe, Golden Acres, Joplin, Lakewood Manor, Lake Tanneycomo, Maplewood, Ozark Mountain, Pevely Farms, Platte County, Riverside, Rogue Creek, Spring Valley, Saddlebrooke, Spokane	3,000 5,000	\$ 9.0 \$ 9.0) \$ 6.246) \$ 6.246) \$ 6.246) \$ 6.246	9 \$ 9 \$	27.74 40.23	\$ 12.88 \$ 12.88	\$ 4.7059 \$ 4.7059 \$ 4.7059 \$ 4.7059	\$ 27.00 \$ 36.41	\$ (0.74) \$ (3.82) \$ (6.91)	-2.68% -9.51% -13.10%	

Missouri-American Water Company Case No. WR-2020-0344 Staff Direct Proposed Customer Rates

St. Louis County Service Area														
]	Resendential		Commercial	Oth	er Public Auth		Total Rate A		Rate B	Rate J			
Revenue Requirement	\$	145,055,913	\$	34,008,272	\$	2,009,335	\$	181,073,520	\$	7,406,304	\$	6,346,665		
Less Cost of Charge Recovery	\$	30,687,412	\$	61,214	\$	175,488	\$	30,924,114	\$	-	\$	185,133		
Sales		24,467,979		8,340,037		444,233		33,252,249		4,000,884		3,489,188		
Rate A		Rate B		Rate J										
\$ 4.5155	\$	1.8512	\$	1.7659										

St. Louis County Service Area														
Customer	(Current	Р	Percent										
Class		Rates		Rates	Increase/Decrease									
Rate A	\$	4.7814	\$	4.5155	-5.56%									
Rate B	\$	2.6194	\$	1.8512	-29.33%									
Rate J	\$	1.7680	\$	1.7659	-0.12%									

All Other Missouri Service Area													
	Resendential Commercial Other Public Auth Total Rate A Rate B								Rate J				
Revenue Requirement	\$	52,711,769	\$	13,963,680	\$	3,175,704	\$	69,851,153	\$	3,305,923	\$	9,027,896	
Less Cost of Charge Recovery	\$	18,023,958	\$	2,188,265	\$	426,909	\$	20,639,132	\$	39,555	\$	183,752	
Sales		6,980,331		2,818,524		658,639		10,457,494		1,243,715		3,854,867	
Rate A		Rate B		Rate J									
\$ 4.7059	\$	2.6263	\$	2.2943	1								

All	Other	Missou	ri Service A	rea
	C.		Deserved	D

Customer	Current	P	roposed	Percent
Class	Rates		Rates	Increase/Decrease
Rate A	\$ 6.2469	\$	4.7059	-24.67%
Rate B	\$ 2.6194	\$	2.6263	0.26%
Rate J	\$ 2.8268	\$	2.2943	-18.84%

	Total		Staff St. Louis		Staff St. Louis Staff St. Loui		Staff St. Louis	Staff St. Louis		Staff St. Louis	Sta	ff All Other	Staff All Other	Staff All Other	
	MAWC		County		County Cou		County Quarterly		unty Quarterly	County Quarterly	Missouri Areas		Missouri Areas	Missour Areas	
Meter Size	Current Rate		Proposed Rate		Percent Difference		Current Rate	Proposed Rate		Percent Difference	e Current Rate		Percent Difference	Proposed Rate	
5/8" - 12/yr	\$	9.00	\$	9.18	2.00%	\$	27.00	\$	18.66	-30.89%	\$	9.00	43.11%	\$	12.88
3/4" - 12/yr	\$	12.25	\$	10.01	-18.29%	\$	36.75	\$	21.15	-42.45%	\$	12.25	13.47%	\$	13.90
1" - 12/yr	\$	16.58	\$	11.45	-30.94%	\$	49.74	\$	25.48	-48.77%	\$	16.58	-3.86%	\$	15.94
1-1/2" - 12/yr	\$	27.42	\$	17.25	-37.09%	\$	82.26	\$	42.88	-47.87%	\$	27.42	-13.53%	\$	23.71
2" - 12/yr	\$	40.43	\$	20.37	-49.62%	\$	121.29	\$	52.25	-56.92%	\$	40.43	-30.05%	\$	28.28
3" - 12/yr	\$	71.10	\$	62.49	-12.11%	\$	213.30	\$	178.59	-16.27%	\$	71.10	14.02%	\$	81.07
4" - 12/yr	\$	114.11	\$	91.34	-19.95%	\$	342.33	\$	265.14	-22.55%	\$	114.11	2.30%	\$	116.73
6" - 12/yr	\$	222.47	\$	146.97	-33.94%	\$	667.41	\$	432.04	-35.27%	\$	222.47	-15.86%	\$	187.19
8" - 12/yr	\$	379.54	\$	331.19	-12.74%	\$	1,138.62	\$	984.69	-13.52%	\$	379.54	10.05%	\$	417.70
10" - 12/yr	\$	637.71	\$	425.14	-33.33%	\$	1,913.13	\$	1,266.56	-33.80%	\$	637.71	-15.78%	\$	537.05
12" - 12/yr	\$	765.25	\$	624.45	-18.40%	\$	2,295.75	\$	1,864.49	-18.79%	\$	765.25	2.71%	\$	785.96
Flat Rate	\$	48.40									\$	48.40	-24.67%	\$	36.46

INTANGIBLE PLANT 50 17-JPIS Basis 50 50 50 50 50 302.000 Miscellaneous Intragible Plant 50 5-Associated with storage facilities, 50				Conductor inter-class method and		a na sa	Stationerstations	Sales de la companya	unitation interview	Geberektinaka inte	
Mintery Discription Jurisdictional Allicedion Number Resident Aumérical Industrial Autive Reads Private - Private NTANGIBLE PLANT 301.000 Franchises and Consents 302.000 Franchises and Consents 50 17.4PIS Basis 50	그는 가지 않는 것 같은 것이 있는 것이 같이 있는 것이 없는 것이 없 않는 것이 없는 것이 없 않는 것이 없는 것이 않는 것이 없는 것이 없는 것이 없는 것이 않이	MO Adjusted	(a) A set of the se	for a start of the			Other Public	Sales for El	e Protection Fir	• Protection	
301.000 Organization 50 17-UPIS Basis 50 <th>Imber</th> <th>Jurisdictional</th> <th>Allocation Number</th> <th>Residential</th> <th>Commercial</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>Total</th>	Imber	Jurisdictional	Allocation Number	Residential	Commercial						Total
302.000 Franchises and consents 50 17,005 Basis 50	INTANGIBLE PLANT										
302.200 Franchises and Consents 50 17-UPIS Basis 50<		\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0
303.000 Miscellaneous Intraglebe Plant TOTAL INTAIGUE PLANT 50 <td></td> <td>\$0</td> <td>17-UPIS Basis</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>		\$0	17-UPIS Basis								\$0
SOURCE OF SUPPLY PLANT 50<			5-Associated with storage facilities.								\$0
310.000 Land and Land Rights - SSP 50<	TOTAL INTANGIBLE PLANT	\$0		\$0	\$0	\$0	\$0	\$0	\$0		\$0
attact attactactact attact a	SOURCE OF SUPPLY PLANT										
311.000 Structures and Improvements - SSP \$228,339 \$228,339 2.4xsoc, with facilities serving base and max, day oxta capacity functions. \$111.612 \$40,165 \$48,157 \$9,385 \$19,021 \$0 \$0 312.000 Collecting & Impounding Reservoirs \$419 \$243.02 \$111.612 \$40,165 \$48,157 \$53,885 \$19,021 \$0 \$0 313.000 Lake, River and Other Intakes \$2503,831 2.4xsoc, with facilities and max, day \$123,954 \$244,606 \$553,442 \$10,024 \$21,977 \$0 \$0 314.000 Wells and Springs \$223,839 4.520,010 \$123,954 \$44,606 \$553,482 \$10,024 \$21,977 \$0 \$0 315.000 Infinitation Gallerites and Tunnels \$223,843 \$40,000 Wells and max, day \$15,800 \$116,612 \$44,465 \$49,73 \$9,893 \$19,646 \$0 \$0 317.000 Miscelleanous Source of Supply Other \$15,830 2.4ssoc, with facilities and max, day \$17,738 \$21,767 \$17,5283 \$210,465 \$41,014 \$53,125 \$0 \$0 317.000 Miscelleanous Source of Supply Other \$15,830 \$480,000<	310.000 Land and Land Rights - SSP	\$0 2-		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312.000 Collecting & Impounding Reservoirs \$419 2.4assoc, with facilities serving base and max, day extra capacity functions. \$2005 \$74 \$88 \$17 \$236 \$0 \$0 313.000 Lake, River and Other Intakes \$263,834 2.4assoc, with facilities serving base and max, day extra capacity functions. \$123,954 \$44,606 \$53,462 \$10,844 \$21,977 \$0 \$0 314.000 Wells and Springs \$223,589 2.4assoc, with facilities serving base and max, day extra capacity functions. \$123,954 \$44,606 \$53,462 \$10,423 \$21,124 \$0 \$0 315.000 Infiltration Galleries and Tunnels \$223,583 2.4assoc, with facilities serving base and max, day extra capacity functions. \$115,280 \$44,485 \$49,733 \$3,9,93 \$119,646 \$0 \$0 317.000 Miscelleanous Source of Supply - Other \$15,830 2.4assoc, whower and pumping facilities \$0 <td>311.000 Structures and Improvements - SSP</td> <td>\$228,339 2-</td> <td>Assoc, with facilities serving base and max, day</td> <td>\$111,612</td> <td>\$40,165</td> <td>\$48,157</td> <td>\$9,385</td> <td>\$19,021</td> <td>\$0</td> <td>\$0</td> <td>\$228,340</td>	311.000 Structures and Improvements - SSP	\$228,339 2-	Assoc, with facilities serving base and max, day	\$111,612	\$40,165	\$48,157	\$9,385	\$19,021	\$0	\$0	\$228,340
313.000 Lake, River and Other Intakes \$223,384 2-Assoc. with facilities serving pacely functions. \$122,962 \$46,408 \$55,643 \$10,844 \$221,977 \$0 \$0 314.000 Wells and Springs \$223,389 2-Assoc. with facilities serving pacely functions. \$123,954 \$44,605 \$53,482 \$10,423 \$21,124 \$0 \$0 315.000 Infiltration Galeries and Tunnels \$223,849 2-Assoc. with facilities serving pacely functions. \$15,200 \$41,485 \$44,737 \$1 \$3 \$0 \$0 316.000 Infiltration Galeries and Tunnels \$22,644 2-Assoc. with facilities serving pacely functions. \$15,200 \$41,485 \$49,733 \$3,9693 \$19,646 \$0 \$0 317.000 Miscelleanous Source of Supply Other \$15,300 2-Assoc. with facilities serving pacely functions. \$447,767 \$175,528 \$210,455 \$41,014 \$83,125 \$0 \$0 321.000 Structures and Improvements - PP \$0 6-Assoc. wipower and pumping facilities \$249,177 \$0 <	312.000 Collecting & Impounding Reservoirs	\$419 2-	Assoc. with facilities serving base and max, day	\$205	\$74	\$88	\$17	\$35	\$0	\$0	\$419
314.000 Wells and Springs 523.589 2.Assoc. with facilities serving base and max, day site serving base and ma	313.000 Lake, River and Other Intakes	\$263,834 2-	Assoc. with facilities serving base and max, day	\$128,962	\$46,408	\$55,643	\$10,844	\$21,977	\$0	\$0	\$263,834
315.000 Infiltration Galleries and Tunnels 532 2-Assoc. with facilities serving base and max. day out capacity functions. 516 \$6 \$7 \$1 \$3 \$0 \$0 316.000 Supply Mains \$223,543 2-Assoc. with facilities serving base and max. day out capacity functions. \$115,280 \$41,485 \$49,733 \$59,693 \$19,646 \$0 \$0 317.000 Miscelleanous Source of Supply - Other \$15,830 2-Assoc. with facilities serving base and max. day extra capacity functions. \$7,738 \$2,764 \$3,333 \$651 \$1,319 \$0 \$0 PUMPING PLANT \$20,000 Land and Land Rights - PP \$0 \$-Assoc. w/power and pumping facilities \$0	314.000 Wells and Springs	\$253,589 2-	Assoc, with facilities serving base and max, day	\$123,954	\$44,606	\$53,482	\$10,423	\$21,124	\$0	\$0	\$253,589
316.000 Supply Mains \$235,843 2-Assoc. with facilities serving base and max. day extra capacity functions. \$115,280 \$41,485 \$49,739 \$9,693 \$19,646 \$0 \$0 317.000 Miscelleanous Source of Supply - Other \$15,830 2-Assoc. with facilities serving base and max. day extra capacity functions. \$7,738 \$2,784 \$3,339 \$651 \$1,319 \$0 \$0 TOTAL SOURCE OF SUPPLY PLANT 320.000 Land and Land Kights - PP \$0 \$-Assoc. wipower and pumping facilities \$249,127 \$895,220 \$106,644 \$20,919 \$24,245 \$1,025 \$3,333 322,000 Boiler Plant Equipment \$92,246 \$44,425 \$44,425 \$10,52 \$10,50 \$0	315.000 Infiltration Galleries and Tunnels	\$32 2-	Assoc. with facilities serving base and max, day	\$16	\$6	\$7	\$1	\$3	\$0	\$0	\$33
317.000 Miscelleanous Source of Supply - Other \$15,830 2-Assoc. with facilities serving base and max. day extra capacity functions. \$7,738 \$2,784 \$3,339 \$651 \$1,319 \$0 \$0 TOTAL SOURCE OF SUPPLY PLANT \$997,896 \$997,896 \$487,767 \$175,528 \$210,455 \$41,014 \$83,125 \$0 \$0 PUMPING PLANT \$20,000 Chad and Land Rights - PP \$0 \$-Assoc. w/power and pumping facilities \$20 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$22,000 Bolier Plant Equipment \$22,220 \$0 \$44,255 \$44,850 \$40,900000000000000000000000000000000000	316.000 Supply Mains	\$235,843 2-	Assoc. with facilities serving base and max, day	\$115,280	\$41,485	\$49,739	\$9,693	\$19,646	\$0	\$0	\$235,843
TOTAL SOURCE OF SUPPLY PLANT \$997,886 \$487,767 \$175,528 \$210,455 \$41,014 \$83,125 \$0 \$0 PUMPING PLANT 320,000 Land and Land Rights - PP \$0 6-Assoc. w/power and pumping facilities \$0	317.000 Miscelleanous Source of Supply - Other	\$15,830 2-	Assoc, with facilities serving base and max, day	\$7,738	\$2,784	\$3,339	\$651	\$1,319	\$0	\$0	\$15,831
320.000 Land and Land Rights - PP \$0 6-Assoc. w/power and pumping facilities \$0<	TOTAL SOURCE OF SUPPLY PLANT	\$997,886	extra capacity functions,	\$487,767	\$175,528	\$210,455	\$41,014	\$83,125	\$0	\$0	\$997,889
320.000 Land and Land Rights - PP \$0 6-Assoc. w/power and pumping facilities \$0<	PUMPING PLANT										
321.000 Structures and Improvements - PP \$512,712 G-Assoc. w/power and pumping facilities \$249,127 \$89,520 \$106,644 \$20,919 \$42,145 \$1,025 \$3,333 322.000 Boiler Plant Equipment \$0 6-Assoc. w/power and pumping facilities \$0 <		\$0	6-Assoc, w/power and pumping facilities	50	\$0	50	¢0	5 0	F 0	£0	¢0
322.000 Boiler Plant Equipment 50 6-Assoc. w/power and pumping facilities 50 <td>321.000 Structures and Improvements - PP</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0 \$512,713</td>	321.000 Structures and Improvements - PP										\$0 \$512,713
323.000 Power Generation Equipment \$92,281 6-Assoc. w/power and pumping facilities \$24,439 \$16,112 \$19,194 \$3,765 \$7,585 \$185 \$600 324.000 Steam Pumping Equipment \$44,26 6-Assoc. w/power and pumping facilities \$2,151 \$773 \$921 \$181 \$364 \$9 \$29 325.000 Electric Pumping Equipment \$435,532 6-Assoc. w/power and pumping facilities \$24,402 \$1,682 \$1,844 \$370 \$745 \$518 \$559 325.000 Other Pumping Equipment \$50,59 6-Assoc. w/power and pumping facilities \$24,402 \$1,682 \$1,844 \$370 \$745 \$18 \$559 327.000 Hydraulic Pumping Equipment \$6,837 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$822 \$267 326.000 Cher Pumping Equipment \$1,149,947 \$1,49,947 \$558,759 \$200,782 \$239,189 \$46,519 \$94,525 \$2,300 \$7,475 328.000 Cher Pumping Equipment \$1,149,947 \$1,149,947 \$1,49,947 \$1,595,333 2-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,46,919 <td< td=""><td></td><td>\$0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$0</td></td<>		\$0									\$0
324.000 Steam Pumping Equipment \$44,426 6-Assoc. w/power and pumping facilities \$21,151 \$773 \$921 \$181 \$364 \$9 \$29 325.000 Electric Pumping Equipment \$443,532 6-Assoc. w/power and pumping facilities \$224,948 \$84,425 \$100,575 \$19,728 \$39,746 \$967 \$31,433 326.000 Diesel Pumping Equipment \$9,059 6-Assoc. w/power and pumping facilities \$24,948 \$84,425 \$100,575 \$19,728 \$39,746 \$967 \$31,433 327.000 Hydraulic Pumping Equipment \$6,837 6-Assoc. w/power and pumping facilities \$1,927 \$1,144 \$1,422 \$279 \$562 \$14 \$44 328.000 Other Pumping Equipment \$41,100 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$82 \$267 TOTAL PUMPING PLANT \$1,149,947 \$0 6-Assoc. w/power and pumping facilities \$0 <td>323.000 Power Generation Equipment</td> <td>\$92,281</td> <td>6-Assoc. w/power and pumping facilities</td> <td>\$44,839</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>\$92,280</td>	323.000 Power Generation Equipment	\$92,281	6-Assoc. w/power and pumping facilities	\$44,839					•		\$92,280
325.000 Electric Pumping Equipment \$483,532 6-Assoc. w/power and pumping facilities \$234,948 \$84,425 \$100,575 \$19,728 \$39,746 \$967 \$3,143 326.000 Diesel Pumping Equipment \$90,55 6-Assoc. w/power and pumping facilities \$4,402 \$1,582 \$18,84 \$370 \$745 \$18 \$593 327.000 Hydraulic Pumping Equipment \$6,837 6-Assoc. w/power and pumping facilities \$1,402 \$1,582 \$184 \$370 \$745 \$18 \$594 328.000 Other Pumping Equipment \$41,100 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$22,300 \$7,475 WATER TREATMENT PLANT 330.000 Land and Land Rights - WTP \$0 6-Assoc. w/power and pumping facilities \$0		\$4,426	6-Assoc, w/power and pumping facilities								\$4,428
326.000 Diesel Pumping Equipment \$9.059 6-Assoc. w/power and pumping facilities \$4.402 \$1,582 \$1,884 \$370 \$745 \$18 \$59 327.000 Hydraulic Pumping Equipment \$6,837 6-Assoc. w/power and pumping facilities \$3,322 \$1,194 \$1,422 \$279 \$\$652 \$14 \$44 326.000 Other Pumping Equipment \$6,837 6-Assoc. w/power and pumping facilities \$3,322 \$1,194 \$1,422 \$279 \$\$652 \$14 \$44 326.000 Other Pumping Equipment \$1,149,947 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$200 \$7,475 WATER TREATMENT PLANT \$1,149,947 \$1,596,332 -Assoc. w/power and pumping facilities \$0		\$483,532	6-Assoc. w/power and pumping facilities								\$483,532
327.000 Hydraulic Pumping Equipment \$6,837 6-Assoc. w/power and pumping facilities \$3,322 \$1,194 \$1,422 \$279 \$562 \$14 \$44 328.000 Other Pumping Equipment \$41,100 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$82 \$227 TOTAL PUMPING PLANT \$1,149,947 \$1,49,947 \$558,759 \$200,782 \$239,189 \$46,919 \$94,525 \$2,300 \$7,475 WATER TREATMENT PLANT \$0 6-Assoc. w/power and pumping facilities \$0		\$9,059	6-Assoc. w/power and pumping facilities								\$9,060
328.000 Other Pumping Equipment TOTAL PUMPING PLANT \$41,100 \$1,149,947 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$82 \$267 WATER TREATMENT PLANT \$1,149,947 \$0 6-Assoc. w/power and pumping facilities \$19,970 \$7,176 \$8,549 \$1,677 \$3,378 \$82 \$267 WATER TREATMENT PLANT \$1,149,947 \$0 6-Assoc. w/power and pumping facilities \$0		\$6,837	6-Assoc. w/power and pumping facilities	\$3,322	\$1,194	\$1,422		\$562			\$6,837
TOTAL PUMPING PLANT \$1,149,947 \$558,759 \$200,782 \$239,189 \$46,919 \$94,525 \$2,300 \$7,475 WATER TREATMENT PLANT 330.000 Land and Land Rights - WTP \$0 6-Assoc. w/power and pumping facilities \$0 <t< td=""><td></td><td>\$41,100</td><td>6-Assoc. w/power and pumping facilities</td><td>\$19,970</td><td>\$7,176</td><td>\$8,549</td><td>\$1,677</td><td>\$3,378</td><td>\$82</td><td></td><td>\$41,099</td></t<>		\$41,100	6-Assoc. w/power and pumping facilities	\$19,970	\$7,176	\$8,549	\$1,677	\$3,378	\$82		\$41,099
330.000 Land and Land Rights - WTP \$0 6-Assoc. w/power and pumping facilities \$0	TOTAL PUMPING PLANT	\$1,149,947		\$558,759	\$200,782	\$239,189	\$46,919				\$1,149,949
331.000 Structures and Improvements - WTP \$1,596,333 2-Assoc. with facilities serving base and max. day \$780,288 \$280,795 \$336,667 \$65,609 \$132,975 \$0 \$0 332.000 Water Treatment Equipment \$1,390,569 2-Assoc. with facilities serving base and max. day \$679,710 \$244,601 \$293,271 \$57,152 \$115,834 \$0 \$0 333.000 Miscellaneous Water Treat, Other \$49,058 2-Assoc. with facilities serving base and max. day \$23,980 \$8,629 \$10,346 \$2,016 \$4,087 \$0 \$0	WATER TREATMENT PLANT										
331.000 Structures and Improvements - WTP \$1,596,333 2-Assoc. with facilities serving base and max. day \$780,288 \$280,795 \$336,667 \$65,609 \$132,975 \$0 \$0 332.000 Water Treatment Equipment \$1,390,569 2-Assoc. with facilities serving base and max. day \$679,710 \$244,601 \$293,271 \$57,152 \$115,834 \$0 \$0 333.000 Miscellaneous Water Treat, Other \$49,058 2-Assoc. with facilities serving base and max. day \$23,980 \$8,629 \$10,346 \$2,016 \$4,087 \$0 \$0 333.000 Miscellaneous Water Treat, Other \$49,058 2-Assoc. with facilities serving base and max. day \$23,980 \$8,629 \$10,346 \$2,016 \$4,087 \$0 \$0	330.000 Land and Land Rights - WTP	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	50	\$n	\$0
332.000 Water Treatment Equipment \$1,390,569 2-Assoc. with facilities serving base and max. day \$679,710 \$244,601 \$293,271 \$57,152 \$115,834 \$0 \$0 extra capacity functions. 333.000 Miscellaneous Water Treat, Other \$49,058 2-Assoc. with facilities serving base and max. day \$23,980 \$8,629 \$10,346 \$2,016 \$4,087 \$0 \$0 Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4">Colspan="4"Colspan="4">Colspan="4"Colspa="4"Colspa="4"Colspan="4"Colspan="4"Colspan="4"Colspa	331.000 Structures and Improvements - WTP	\$1,596,333 2-	Assoc. with facilities serving base and max, day								\$1,596,334
333.000 Miscellaneous Water Treat, Other \$49,058 2-Assoc. with facilities serving base and max. day \$23,980 \$8,629 \$10,346 \$2,016 \$4,087 \$0 \$0 \$0	332.000 Water Treatment Equipment	\$1,390,569 2-	Assoc. with facilities serving base and max. day	\$679,710	\$244,601	\$293,271	\$57,152	\$115,834	S 0	\$0	\$1,390,568
	333.000 Miscellaneous Water Treat, Other	\$49,058 2-	Assoc. with facilities serving base and max. day	\$23,980	\$8,629	\$10,346	\$2,016	\$4,087	\$0	\$0	\$49,058
TOTAL WATER TREATMENT PLAN? \$3,035,960 \$1,483,978 \$534,025 \$640,284 \$124,777 \$252,896 \$0 \$0	TOTAL WATER TREATMENT PLAN	\$3,035,960	and activity functions.	\$1,483,978	\$534,025	\$640,284	\$124,777	\$252,896	\$0	\$0	\$3,035,960
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 \$0 \$0		\$0	7-Assoc. with trans, and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000 Structures and Improvements - TDP \$138,588 7-Assoc. with trans, and distrib, mains \$89,486 \$29,353 \$8,038 \$6,860 \$2,273 \$610 \$1,968		\$138,588	7-Assoc. with trans, and distrib, mains								\$138,588
341.100 Structure & Improve - Special Crossing \$0 5-Associated with storage facilities. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0	5-Associated with storage facilities.	,							\$130,000
342.000 Distribution Reservoirs and Standpipes \$435,915 5-Associated with storage facilities. \$209,544 \$66,869 \$59,982 \$15,606 \$34,960 \$11,683 \$37,271		\$435,915	5-Associated with storage facilities.	\$209,544	\$66,869						\$435,915
343.000 Transmission and Distribution Mains \$4,419,823 7-Assoc. with trans. and distrib. mains \$2,853,880 \$936,119 \$256,350 \$218,781 \$72,485 \$19,447 \$62,761			7-Assoc. with trans. and distrib. mains	\$2,853,880							\$4,419,823
344.000 Fire Mains \$9,289 8-Public Fire \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$9,289	344.000 Fire Mains	\$9,289	8-Public Fire	\$0	\$0						\$9,289

WR-2020-0344 CCOS Schedule 3 Depreciation Page: 1 of 2

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Number Description Judication all \$1,70,02 Allocation Humber \$1,70,02 Description (bit status) Other Fulls \$1,70,02 Soles for Headwords Totals \$1,70,02 245,00 Costoner Mars PI 345,000 Soles for Production, Pions Paula Soles for Production, Pions Paula Soles for Production, Pions Paula Soles for Production, Pions Soles for Soles for Sole for S	Account					South States and States	NY 1999 NO 2008 NO		(19) (19) (19) (19) (19) (19) (19) (19)		这次的复数形式来自己计
345.000 Customer Services 51,700,827 10-Pattors for Adding COS to subtomer class. 51,12,127 514,830 50,130 272,100 Physics Physics Public Total 345.000 Customer Merring 531,800 51,000 51,000 51,000 51,000 51,000 51,000 50,000 <t< th=""><th>그는 그는 눈 그는 것을 수요? 집에 집에 많이 가지 않는 것이 안 집에 가지 않는 것을 많은 것을 했다.</th><th>MO Adjusted</th><th></th><th></th><th>19 4 · 10 12 2 2 2 2 2 4 2 2 2 2 2 2</th><th>·····································</th><th>Same in the State of the Sold in the Sold</th><th></th><th></th><th>Fire Protection</th><th>Ale a chaise i de tradu</th></t<>	그는 그는 눈 그는 것을 수요? 집에 집에 많이 가지 않는 것이 안 집에 가지 않는 것을 많은 것을 했다.	MO Adjusted			19 4 · 10 12 2 2 2 2 2 4 2 2 2 2 2 2	·····································	Same in the State of the Sold in the Sold			Fire Protection	Ale a chaise i de tradu
44.600 Customer Meters Status 50.712 Status 50.722 51.72 51.82 52.7100 51.92 51.92 50.92 <th< th=""><th></th><th></th><th></th><th>Contract of the second se</th><th>Pression, see the second second second</th><th>Industrial</th><th></th><th>Resalo</th><th>- Private</th><th>• Public</th><th>Total</th></th<>				Contract of the second se	Pression, see the second second second	Industrial		Resalo	- Private	• Public	Total
247.000 Customer Mater Pits & Installation 577,034 Sec.363 570,174 3162,348 522,019 542,018 520,018 50	SASLOVA CUSIONEL SERVICES	\$1,700,627	10-Factors for allocating COS to customer class.	\$1,412,371	\$148,805	\$6,632	\$22,108	\$1,190	\$109,520	\$0	\$1,700,620
347.000 Cutomer Meter Pits & Installation 5475,003 324,000 Fit Mydraits 324,030 324,040 324,030	346.000 Customer Meters	\$991.859	9-Associated with meters	\$770 179	\$450 E40	£22.040	£ 40 055	****			
343.000 Fire Hydrans 5450,133 SP-BUBE Fire 50 50.000 51.000 51.000 523 53 50 53 51.000 51.000 523 53 51.000 523 53 51.000 51.000 523 53 51.000 55 577 51.000 51.000 50 55 517 51.000 51.000 50 <	347.000 Customer Meter Pits & Installation										\$991,85
349.000 Miscellaneous Trans. & Dist Other 31411 Associated with facilities sorting base and max. 5772 334 523 330 340	348.000 Fire Hydrants										\$475,03
TOTAL TRANSMISSION & DIST. PLANT \$8,622,673 \$5,706,296 \$1,407,068 \$363,596 \$325,624 \$118,883 \$141,265 \$561,433 \$8,622,77 INCENTIVE COMPENSATION CAPTALIZATION 50 <td< td=""><td></td><td></td><td>4-Associated with facilities serving base and max.</td><td>\$972</td><td></td><td></td><td>••</td><td></td><td></td><td></td><td>\$450,13 \$1,41</td></td<>			4-Associated with facilities serving base and max.	\$972			••				\$450,13 \$1,41
CAPITALIZATION S0 50	TOTAL TRANSMISSION & DIST. PLANT	\$8,622,679		\$5,705,296	\$1,407,068	\$363,596	\$325,624	\$118,389	\$141,265	\$561,439	\$8,622,67
CAPITALIZATION S0 50	INCENTIVE COMPENSATION										
TOTAL INCENTIVE COMPENSATION S0 <											
TOTAL INCENTIVE COMPENSATION S0 <		50	15-ARG Back		**						
CAPITALIZATION 50	TOTAL INCENTIVE COMPENSATION		10-Add Basis								<u> </u>
338.000 Land and Land Rights - GP \$0 15-A&G Basis \$0		40		50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330.000 Structures and Improve - Shop & Garage \$358,877 15.48G Basis \$20,0571 \$55,354 \$39,236 \$12,241 \$24,082 \$4,523 \$338,003 330.000 Structures at Improve - Miccellaneous \$85,331 15.48G Basis \$20,0571 \$55,354 \$39,236 \$12,241 \$14,969 \$2,082 \$4,523 \$388,033 330.000 Structures at Improve - Miccellaneous \$85,331 15.48G Basis \$54,008 \$11,187 \$9,327 \$22,510 \$44 \$9 \$5 330.000 Office Fundure \$262,241 15.4AG Basis \$463 \$1111 \$79 \$22 \$30,155 \$16,445 \$32,556 \$27,714 \$564,505 \$28,241 \$1.4AG Basis \$28,2646 \$87,662 \$61,711 \$19,223 \$23,657 \$7,114 \$564,303 \$31,2241 \$5,853 \$236,303 \$21,556 \$55,553 \$40,33 \$14,026 \$53,087 \$22,556 \$51,775 \$57,114 \$564,553 \$54,645 \$57,661 \$48,172 \$1,824 \$32,336 \$57,961 \$48,172 \$1,82,455 \$54,645 \$57,961 \$48,172 \$1,53,54 \$32,165 \$31,300 \$31,300 \$15,75	GENERAL PLANT										
390.000 Structures and Improve - Shop & Garage \$358,977 15-A&G Basis \$20,057 \$55,554 \$39,236 \$12,241 \$54,662 \$54,523 \$358,633 390.000 Structures & Improve - Mice Buildings \$135,705 15-A&G Basis \$27,163 \$22,925 \$14,863 \$44,523 \$54,523 \$358,633 \$77,170 \$135,336 390.000 Structures & Improve - Mice Buildings \$135,705 15-A&G Basis \$3443 \$111 \$79 \$22 \$30 \$4 \$9 \$3 390.000 Structures and Improve - Mice Buildings \$12,241 15-A&G Basis \$341,30 \$4,55 \$30,007 \$963 \$1,778 \$164 \$39 \$2 \$30 \$4 \$9 \$2 \$31,100 Omputers & Peripheral Equipment \$564,565 15-A&G Basis \$238,208 \$57,961 \$44,172 \$32,556 \$55,553 \$44,723 \$32,556 \$55,553 \$44,73 \$31,200 Omputer & Afe,172 \$32,656 \$34,639 \$13,151 \$15,649 \$22,556 \$55,553 \$44,073 \$339,221 15-A&G Basis \$226,445 \$57,961 \$44,172 \$32,556 \$52,553 \$44,053 \$31,200 \$31,2		\$0	15-A&G Basis	\$0	50	50		**			
390.100 Structures and Improve - Office Buildings \$133,705 15-A&G Basis \$37,163 \$20,025 \$14,833 \$4,623 \$34,523 \$35,659 \$777 \$1,70 \$135,56 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$34,523 \$35,553 \$443 \$39 \$3 \$31,178 \$14,833 \$32,556 \$5,553 \$440,733 \$15,4&66 Basis \$223,054 \$54,523 \$18,379 \$22,556 \$5,553 \$440,733 \$15,4&66 Basis \$51,056 \$44,172 \$15,029 \$18,379 \$22,556 \$5,553 \$440,333 \$14,523 \$14,353 \$14,353	390.000 Structures and Improve - Shop & Garage										\$0
3300 Structures & Improve - Miscellaneous \$85,331 15-A&G Basis \$54,653 \$16,053 \$26,053 \$35,058 \$36,053 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
330.000 Structures and Improvements - Leasehold 5721 15-A&G Basis 5463 5111 579 52,310 53,330 543 545,4 530,6 545,4 546,4 550,6 543,3 546,4 546,3 531,4 539,2 531,4 539,2 531,4 539,2 531,4 539,2 531,4 539,2 531,4 539,2 531,4 531,4 539,2 50 50 <td></td> <td>\$135,70</td>											\$135,70
331.000 Office Furniture \$228,241 15.A&G Basis \$18,139 \$4,355 \$3,057 \$953 \$31,100 \$30 \$34,355 \$30,057 \$953 \$31,117 \$164 \$3256 \$228,344 \$3,275 \$7,114 \$15,485 \$32,354 \$32,275 \$7,114 \$564,505 \$17,373 \$15,485 \$328,325 \$57,961 \$48,172 \$15,645 \$55,553 \$440,733 15.A&G Basis \$225,6445 \$567,961 \$48,172 \$15,649 \$22,316 \$52,316 \$55,33 \$440,733 15.A&G Basis \$225,6445 \$561,566 \$43,633 \$13,615 \$16,649 \$22,316 \$50,331 \$339,303 \$31,200 Cherry Computers Software \$30 \$30 \$31<300 \$31,702 \$15.4&G Basis \$51,003 \$2262 \$186 \$55 \$57,1 \$10 \$21 \$1,33 \$32,37,43 \$33,743 \$31,31 \$32,35 \$32,30 \$33,743 \$31,401 \$31,401 \$31,401 \$31,401 \$31,401 \$31,401 \$31,401 \$31,401 \$31,301 \$31,302 \$33,303 \$31,301 \$34,302 \$34,303 \$34,402 \$31,303 \$32,	390.900 Structures and Improvements - Leasehold	\$721									\$85,33
331.100 Computers & Peripheral Equipment \$566,606 15-A&G Basis \$362,646 \$87,062 \$61,711 \$19,233 \$52,544 \$3,275 \$7,114 \$564,333 391.200 Computer Software \$399,261 15-A&G Basis \$225,6445 \$51,303 \$51,649 \$2,316 \$5,555 \$440,733 \$399,261 15-A&G Basis \$225,645 \$51,553 \$16,649 \$2,2316 \$55,553 \$440,733 \$391,300 \$1702 \$15-A&G Basis \$20 \$0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>• •</td> <td></td> <td>\$72</td>									• •		\$72
331.200 Computer Hardware & Software \$40,733 15-A&G Basis \$2283,063 \$67,7461 \$15,029 \$18,379 \$22,556 \$5,553 \$440,339,391,250 \$399,261 15-A&G Basis \$2283,063 \$67,7461 \$41,72 \$15,029 \$18,379 \$22,556 \$5,553 \$440,339,391,250 \$50,951 \$41,72 \$15,029 \$18,379 \$22,556 \$55,553 \$440,339,391,250 \$50,951 \$51,817 \$15,029 \$18,8179 \$22,556 \$55,553 \$440,339,391,200 \$15,43G Basis \$20,010 \$10,933 \$262 \$186 \$558 \$71 \$10 \$22 \$1,391,200 \$10,933 \$262 \$186 \$558 \$71 \$10 \$22 \$1,393,392,200 \$10,933 \$262 \$186 \$558 \$71 \$10 \$22 \$1,393,392,200 \$10 \$10,743 \$13,743 \$8,131 \$645,330 \$15,4&G Basis \$10,993 \$20,692 \$28,844 \$8,999 \$11,004 \$13,743 \$8,137 \$33,225 \$263,393 \$22,006 \$26,910 \$3,743 \$33,225 \$263,393 \$22,000 \$10 \$10 \$10 \$10 \$10 \$12,474		\$564,606									\$28,24
331.250 Computer Software \$339,261 15-A&G Basis \$256,445 \$61,566 \$43,633 \$10,513 \$2,236 \$5,031 \$339,333 \$343,533 \$3439,333 \$343,533 \$3439,333 \$343,533 \$3439,333 \$343,533 \$3439,333 \$343,513 \$543,633 \$13,615 \$15,648 \$543,633 \$13,615 \$15,648 \$543,633 \$13,615 \$15,648 \$543,633 \$13,615 \$15,645 \$526,443 \$59,993 \$10,004 \$13,743 \$8,8131 \$5645 \$377 \$523 \$332,200 Transportation Equipment - Auto <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>• •</td> <td></td>										• •	
331.260 Personal Computer Software 50 15-A&G Basis 50 50 50 50 50,31 33,331 339,331 391.300 Other Office Equipment \$1,702 15-A&G Basis \$1,093 \$262 \$186 \$58 \$771 \$10 \$21 \$1,333 391.400 BTS Initial Investment \$645,330 15-A&G Basis \$414,495 \$99,510 \$70,535 \$22,006 \$25,910 \$3,743 \$81,131 \$51,531 \$23,232 \$51,333 \$262 \$186 \$58 \$771 \$10 \$21 \$1,333 \$242 \$11 \$10,903 \$3,743 \$81,131 \$31,232 \$263,332 \$22,245 \$15,646 \$52,200 \$27,844 \$89,999 \$31,100 \$31,731 \$32,232 \$263,332 \$262,333 \$262,257 \$22,245 \$50 <		\$399,261									
391.300 Other Office Equipment \$1,702 15-A&G Basis \$1,093 \$262 \$186 \$53 \$30 \$30 \$30 391.400 BTS initial investment \$645,330 15-A&G Basis \$414,495 \$99,510 \$70,535 \$\$22,006 \$26,910 \$3,743 \$8,131 \$645,330 392.100 Transportation Equipment - Light Trucks \$263,894 15-A&G Basis \$16,9499 \$40,692 \$28,844 \$89,999 \$11,004 \$1,531 \$3,325 \$263,392 392.200 Transportation Equipment - Heavy Trucks \$0 15-A&G Basis \$10 \$0		\$0									
331.400 BTS initial investment \$645,330 15-A&G Basis \$414,495 \$99,510 \$70,535 \$52,006 \$26,910 \$3,743 \$8,131 \$544, 332.100 Transportation Equipment - Leavy Trucks \$263,894 15-A&G Basis \$169,499 \$40,692 \$28,844 \$8,999 \$11,004 \$1,531 \$33,325 \$263,392 332.200 Transportation Equipment - Heavy Trucks \$0 15-A&G Basis \$0		\$1,702									\$
332.100 Transportation Equipment - Light Trucks \$263,894 15-A&G Basis \$16,439 \$40,652 \$28,844 \$8,999 \$11,004 \$1,513 \$3,731 \$543,525 \$263,731 \$33,225 \$263,731 \$31,833 \$31,734 \$31,833 \$31,734 \$31,833 \$31,734 \$31,833 \$31,734 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431 \$31,431	391.400 BTS Initial Investment	\$645,330									
332.200 Transportation Equipment - Heavy Trucks \$0 15-A&G Basis \$0 <t< td=""><td>392.100 Transportation Equipment - Light Trucks</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	392.100 Transportation Equipment - Light Trucks										
392.300 Transportation Equipment - Auto \$0 15-A&G Basis \$0	392.200 Transportation Equipment - Heavy Trucks										
392.400 Transportation Equipment - Other \$144,258 15-A&G Basis \$92,657 \$22,245 \$15,767 \$4,919 \$6,016 \$9337 \$1,818 \$144,258 393.000 Stores Equipment \$9,045 15-A&G Basis \$5,810 \$1,395 \$989 \$308 \$377 \$52 \$114 \$59,045 \$1,42,728 \$16,426 \$133,000 \$1,395 \$989 \$308 \$377 \$52 \$114 \$59,045 \$16,426 \$11,395 \$989 \$308 \$377 \$52 \$114 \$59,045 \$11,426 <td>392,300 Transportation Equipment - Auto</td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>••</td> <td></td> <td>S</td>	392,300 Transportation Equipment - Auto	\$0							••		S
393.000 Stores Equipment \$9,045 15-A&G Basis \$5,810 \$1,335 \$9,915 \$6,016 \$337 \$5,817 \$5,817 \$34,917 \$36,016 \$337 \$5,818 \$144 \$59,915 \$34,010 \$50,116 \$34,118 \$144 \$59,915 \$34,010 \$50,116 \$34,118 \$51,114 \$59,915 \$34,976 \$51,016 \$34,118 \$51,114 \$59,915 \$50,116 \$34,118 \$51,114 \$59,915 \$51,114 \$59,915 \$52,527 \$4,976 \$51,0076 \$885 \$52,818 \$124,704 \$4436 \$56,016 \$377 \$52 \$114 \$59,915 \$50,016 \$377 \$52 \$114 \$59,915 \$50,016 \$377 \$52 \$5114 \$59,916 \$377 \$52 \$5114 \$59,752 \$4,976 \$10,076 \$885 \$52,818 \$124,704 \$4456 \$537,52 \$4,077 \$51,272 \$1,555 \$216 \$4470 \$337,397 \$37,730 \$15-A&&G Basis \$23,959 \$53,752 \$4,077 \$51,272 \$1,555 \$216 \$4470 \$37,397 \$37,730 \$15-A&&G Basis \$23,653 \$56,55	392.400 Transportation Equipment - Other	• •		•••			•••	• -	**		. \$(
394.000 Tools, Shop and Garage Equipment \$124,704 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. \$1,503 3933 \$306 \$377 \$52 \$114 \$19,503 \$305 \$305 \$307 \$52 \$114 \$19,505 \$25,505 \$25,505 \$305 \$307 \$52 \$114 \$19,505 \$25,505 \$25,507 \$4,976 \$10,076 \$885 \$22,818 \$124,70 395.000 Laboratory Equipment \$34,620 15-A&G Basis \$22,236 \$5,338 \$3,784 \$1,811 \$1,444 \$201 \$436 \$37 396.000 Power Operated Equipment \$37,302 15-A&G Basis \$23,535 \$5,752 \$4,077 \$1,272 \$1,555 \$216 \$470 \$37 397.200 Communication Equip - Non Telephone \$280,720 15-A&G Basis \$180,306 \$43,287 \$30,683 \$9,573 \$11,706 \$1,628 \$3,337 \$2260 397.200 Communication Equip - Non Telephone \$3,663 15-A&G Basis \$22,533 \$565 \$400 \$12,555 \$21,637 \$3,537 \$2280,732 \$11,637 \$33,537 \$2280,732 \$11,637	393.000 Stores Equipment										
extra capacity and fire protection functions. extra capacity and fire protection functions. extra capacity and fire protection functions. 395.000 Laboratory Equipment \$34,620 15-A&G Basis \$22,236 \$5,338 \$3,784 \$1,181 \$1,444 \$201 \$436 \$37 396.000 Power Operated Equipment \$37,302 15-A&G Basis \$23,959 \$5,752 \$4,077 \$1,272 \$1,555 \$216 \$436 \$37 397.100 Communication Equip - Non Telephone \$280,720 15-A&G Basis \$180,306 \$43,287 \$30,683 \$9,573 \$11,706 \$1,628 \$3,537 \$280,000 \$38,000 Miscellaneous Equipment \$14,29,911 15-A&G Basis \$21,353 \$565 \$400 \$125 \$153 \$21 \$46 \$33,399,000 \$14,199 \$4,430 \$5,417 \$753 \$12,931 \$15-A&G Basis \$23,032 \$14,199 \$4,430 \$5,417 \$753 \$12,931 \$15-A&G Basis \$83,42 \$20,032 \$14,199 \$4,430 \$5,417 \$753 \$12,931 399,000 Other Tanglible Equipment \$754	394.000 Tools, Shop and Garage Equipment								•	• • •	\$9,04
395.000 Laboratory Equipment \$34,620 15-A&G Basis \$22,236 \$5,338 \$3,784 \$1,181 \$1,444 \$201 \$436 \$34, \$34,600 396.000 Power Operated Equipment \$37,302 15-A&G Basis \$23,959 \$5,752 \$4,077 \$1,272 \$1,555 \$216 \$470 \$37, \$37,000 \$37,000 Communication Equip - Non Telephone \$280,720 15-A&G Basis \$180,306 \$43,287 \$30,683 \$9,573 \$11,706 \$1,628 \$3,537 \$22,353 \$565 \$400 \$125 \$1,555 \$216 \$470 \$37, \$397,200 \$3,663 15-A&G Basis \$2,353 \$565 \$400 \$125 \$1,528 \$3,537 \$22,353 \$565 \$400 \$125 \$1,528 \$3,537 \$22,00 \$398,000 \$125 \$1,533 \$21 \$46 \$33 \$39,000 \$44,203 \$5,417 \$753 \$1,637 \$129,911 \$24,668 \$34,422 \$20,022 \$14,199 \$4,430 \$5,417 \$753 \$1,637 \$129,913 \$39,000 \$16,167 \$129,917				440,141	921,219	\$23,341	\$4,976	\$10,075	2885	\$2,818	\$124,704
395.000 Power Operated Equipment \$37,302 15-A&G Basis \$23,959 \$5,752 \$4,077 \$1,272 \$1,555 \$216 \$470 \$37, 337,200 397.100 Communication Equip - Tolephone \$280,720 15-A&G Basis \$180,306 \$43,287 \$30,683 \$9,573 \$11,706 \$1,628 \$3,537 \$280,720 397.200 Communication Equip - Tolephone \$3,663 15-A&G Basis \$2,353 \$565 \$400 \$125 \$1,533 \$21 \$46 \$33, 398.000 Miscellaneous Equipment \$129,911 15-A&G Basis \$23,432 \$20,032 \$14,199 \$4,430 \$5,417 \$753 \$11,637 \$129, 129,911 15-A&G Basis \$28,42 \$20,032 \$14,199 \$4,430 \$5,417 \$753 \$11,637 \$129, 129,917 \$15,637 \$129, 129,911 15-A&G Basis \$28,42 \$20,032 \$14,199 \$4,430 \$5,417 \$753 \$11,637 \$129, 129,917 399,000 Other Tanglible Equipment \$754 17-UPIS Basis \$454 \$132 \$73 \$31 \$27 \$6 \$32 \$2		\$34,620		\$22,236	\$5,338	\$3 784	\$1 181	\$1 144	\$201	\$120	£24 634
337.100 Communication Equip - Non Telephone \$280,720 15-A&G Basis \$180,306 \$43,287 \$30,683 \$9,573 \$11,706 \$1,628 \$3,537 \$220,73 397.200 Communication Equip - Telephone \$3,663 15-A&G Basis \$2,353 \$565 \$400 \$125 \$153 \$21 \$46 \$33,37 \$280,73 398.000 Miscellaneous Equipment \$129,911 15-A&G Basis \$23,342 \$20,032 \$14,199 \$4,430 \$5,417 \$753 \$16,37 \$129, 339,000 Other Tangible Equipment \$754 17-UPIS Basis \$454 \$132 \$73 \$31 \$27 \$6 \$32 \$7		\$37,302	15-A&G Basis								
397.200 Communication Equip - Telephone \$3,663 15-A&G Basis \$2,353 \$565 \$400 \$125 \$153 \$2,353 \$26,353 \$35,537 \$26,533 \$35,537 \$26,533 \$35,537 \$26,533 \$35,537 \$35,537 \$26,533 \$31,750 \$31,750 \$33,537 \$26,533 \$31,537 \$31,537 \$35,537 \$26,533 \$35,537 \$32,537 \$33,537 \$32,537 \$32,537 \$33,537 \$32,537 \$32,537 \$33,537 \$32,537 \$33,537 \$32,537 \$33,537 \$32,537 \$33,537 \$32,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$33,537 \$	397.100 Communication Equip - Non Telephone										
398.000 Miscellaneous Equipment \$129,911 15-A&G Basis \$83,442 \$20,032 \$14,199 \$4,430 \$5,417 \$753 \$1,637 \$129, \$139,010 399.000 Other Tanglible Equipment	397.200 Communication Equip - Telephone										
399.000 Other Tangible Equipment											\$3,560
TOTAL GENERAL PLANT \$7 500 470											
	TOTAL GENERAL PLANT										\$755 \$3,689,477

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Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters Se		ng and lecting Fi	re Service	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	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	\$228,339 2	Assoc. with facilities serving base and max, day extra capacity functions.	\$140,086	\$88,253	\$0	\$0	S 0	\$0	\$0	\$228,339
312.000 Collecting & Impounding Reservoirs		Assoc. with facilities serving base and max. day extra capacity functions.	\$257	\$162	\$0	\$0	\$0	\$0	\$0	\$419
313.000 Lake, River and Other Intakes		Assoc, with facilities serving base and max, day extra capacity functions.	\$161,862	\$101,972	\$0	\$0	\$0	\$0	\$0	\$263,834
314.000 Wells and Springs		Assoc. with facilities serving base and max, day extra capacity functions.	\$155,577	\$98,012	\$0	\$0	\$0	\$0	\$0	\$253,589
315.000 Infiltration Galleries and Tunnels		Assoc, with facilities serving base and max, day extra capacity functions,	\$20	\$12	\$0	\$0	\$0	\$0	\$0	\$32
316.000 Supply Mains	\$235,843 2	Assoc, with facilities serving base and max, day extra capacity functions,	\$144,690	\$91,153	\$0	\$0	\$0	\$0	\$0	\$235,843
317.000 Miscelleanous Source of Supply - Other	\$15,830 2	Assoc. with facilities serving base and max, day extra capacity functions.	\$9,712	\$6,118	\$0	\$0	\$0	\$0	\$0	\$15,830
TOTAL SOURCE OF SUPPLY PLANT	\$997,886	· · · · · · · · · · · · · · · · · · ·	\$612,204	\$385,682	\$0	\$0	\$0	\$0	\$0	\$997,886
PUMPING PLANT	•••			-		••			••	* *
320.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0 \$0	so	\$0	\$0	\$D
321.000 Structures and Improvements - PP 322.000 Boller Plant Equipment	\$512,712 \$0	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$329,724 \$0	\$181,029 \$0	\$1,913 \$0	50 50	\$0 \$0	\$0 \$0	\$46 \$0	\$512,712 \$0
323.000 Power Generation Equipment		6-Assoc. w/power and pumping facilities	\$0 \$59,346	\$32,583	\$344	\$U \$0	\$0 \$0	\$0	\$8	\$92,281
324.000 Steam Pumping Egulpment	\$92,281 \$4.426	6-Assoc, wpower and pumping facilities	\$2,846 \$2,846	\$1,563	\$344 \$17	\$0 \$0	\$0	\$0 \$0	⇒∘ \$0	\$4,426
325.000 Electric Pumping Equipment	\$483,532	6-Assoc, w/power and pumping facilities	\$310,959	\$1,363	\$1,805	50 50	\$0	\$0 \$0	\$43	\$483,533
326.000 Diesel Pumping Equipment	\$9,059	6-Assoc, w/power and pumping facilities	\$5,826	\$3,199	\$34	\$0	\$0	\$0	\$1	\$9,060
327.000 Hydraulic Pumping Equipment	\$6,837	6-Assoc. w/power and pumping facilities	\$4,397	\$2,414	\$26	\$0	\$0	\$0	\$1	\$6,838
328.000 Other Pumping Equipment	\$41,100	6-Assoc. w/power and pumping facilities	\$26,431	\$14,512	\$153	\$0	\$0	\$0	\$4	\$41,100
TOTAL PUMPING PLANT	\$1,149,947		\$739,529	\$406,026	\$4,292	\$0	\$0	50	\$103	\$1,149,950
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	••	Assoc, with facilities serving base and max, day extra capacity functions.	\$979,350	\$616,983	\$0	50	\$0	\$0	\$0	\$1,596,333
332.000 Water Treatment Equipment	\$1,390,569 2	-Assoc. with facilities serving base and max. day extra capacity functions.	\$853,114	\$537,455	\$0	\$0	\$0	\$0	\$0	\$1,390,569
333.000 Miscellaneous Water Treat, Other	\$49,058 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$30,097	\$18,961	\$0	\$0	\$0	\$0	\$0	\$49,058
TOTAL WATER TREATMENT PLAN	\$3,035,960		\$1,862,561	\$1,173,399	\$0	\$0	\$0	\$0	\$0	\$3,035,960
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	\$138,588	7-Assoc, with trans, and distrib, mains	\$51,862	\$10,576	\$73,563	\$0	50	\$0 50	\$2,588	\$138,589
341.100 Structure & Improve - Special Crossing	\$0 \$435,915	5-Associated with storage facilities.	\$0 5124 022	\$0 \$0	\$0 \$262.029	\$0 \$0	\$0 \$0	\$0 \$0	\$D \$48,953	\$0 \$435,915
342.000 Distribution Reservoirs and Standpipes 343.000 Transmission and Distribution Mains	\$435,915 \$4,419,823	5-Associated with storage facilities. 7-Assoc. with trans. and distrib. mains	\$124,933 \$1,653,968	\$337,288	\$262,029 \$2,346,042	\$0 \$0	\$0 \$0	\$0 \$0	\$48,953	\$4,419,823
344,000 Fire Mains	\$4,419,823 \$9,289	7-Assoc, with trans, and distrib, mains 8-Public Fire	\$1,653,968 \$0	\$337,208 \$0	\$2,348,042 \$0	\$0	\$0	\$0	\$9,289	\$9,289

WR-2020-0344 CCOS Schedule 3 Page 3 of 8 Depreciation Page: 1 of 2

ber Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Moters	Services	Billing and Collecting	AND CONTRACTOR	
345.000 Customer Services		10-Factors for allocating COS to customer class.	6286 2977 ,610 9867 \$0	S0	so	andrens \$0	\$1,591,107	Collecting 50	Fire Service \$109,520	Total \$1.700.0
346.000 Customer Meters	\$991,859	9-Associated with meters	\$0	SO	\$0	\$991,859	· \$0			
347.000 Customer Meter Pits & Installation	\$475,034	9-Associated with meters	50	\$0	\$0	\$475.034	\$0 \$0	\$0 \$0	\$0	\$991,
348.000 Fire Hydrants	\$450,133	8-Public Fire	\$0	SO	\$0	3475,034 ·\$0	50 \$0	\$0 \$0	\$0	\$475
349.000 Miscellaneous Trans, & Dist Other	\$1,411	4-Associated with facilities serving base and max. hr. extra capacity functions	\$448	\$0	\$940	\$0	\$0	\$0	\$450,133 \$22	\$450, \$1,
TOTAL TRANSMISSION & DIST, PLANT	\$8,622,679		\$1,831,211	\$347,864	\$2,682,574	\$1,466,893	\$1,591,107	\$0	\$703,030	\$8,622
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	f 0		•••				
TOTAL INCENTIVE COMPENSATION	50			<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	\$0 \$0	50		
CAPITALIZATION	40		\$U	\$0	\$U	20	\$0	\$0	\$0	
GENERAL PLANT										
389.000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390.000 Structures and Improve - Shop & Garage	\$358,977	15-A&G Basis	\$129,196	\$66,375	\$43,041	\$21,431	\$4,380	\$88,272	\$6,282	\$35
90.100 Structures and Improve - Office Buildings	\$135,705	15-A&G Basis	\$48,840	\$25.092	\$16,271	\$8,102	\$1,656	\$33,370	\$2,375	\$13
390.300 Structures & Improve - Miscellaneous	\$85,331	15-A&G Basis	\$30,711	\$15,778	\$10,231	\$5,094	\$1,041	\$20,983	\$1,493	\$8
390.900 Structures and Improvements - Leasehold	\$721	15-A&G Basis	\$259	\$133	\$86	\$43	\$9	\$177	\$13	•••
391.000 Office Furniture	\$28,241	15-A&G Basis	\$10,164	\$5,222	\$3,386	\$1,686	\$345	\$6,944	\$494	\$2
391.100 Computers & Peripheral Equipment	\$564,606	15-A&G Basis	\$203,202	\$104,396	\$67,696	\$33,707	\$6,888	\$138,837	\$9,881	\$56
391.200 Computer Hardware & Software	\$440,733	15-A&G Basis	\$158,620	\$81,492	\$52.844	\$26,312	\$5,377	\$108,376	\$7,713	\$44
391.250 Computer Software	\$399,261	15-A&G Basis	\$143,694	\$73,823	\$47,871	\$23,836	\$4,871	\$98,178	\$6,987	\$39
391.260 Personal Computer Software	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0,507	200
391.300 Other Office Equipment	\$1,702	15-A&G Basis	\$613	\$315	\$204	\$102	\$21	\$419	\$30	s
391.400 BTS Initial Investment	\$645,330	15-A&G Basis	\$232,254	\$119,322	\$77,375	\$38,526	\$7.873	\$158.687	\$11,293	\$64
192.100 Transportation Equipment - Light Trucks	\$263,894	15-A&G Basis	\$94,975	\$48,794	\$31,641	\$15,754	\$3,220	\$64,892	\$4.618	\$26
392.200 Transportation Equipment - Heavy Trucks	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0,120	\$0	\$0	42.0
392.300 Transportation Equipment - Auto	\$0	15-A&G Basis	50	\$0	\$0	\$0	\$0	sõ	\$0	
392.400 Transportation Equipment - Other	\$144,258	15-A&G Basis	\$51,918	\$26,673	\$17,297	\$8,612	\$1,760	\$35.473	\$2.525	\$14
393.000 Stores Equipment	\$9,045	15-A&G Basis	\$3,255	\$1.672	\$1,084	\$540	\$110	\$2,224	\$158	\$14
394.000 Tools, Shop and Garage Equipment	\$124,704	3-Assoc. with facilities serving base, max day extra capacity and fire protection functions.	\$74,236	\$46,764	\$0	\$0	\$0	\$0	\$3,704	\$12
395.000 Laboratory Equipment	\$34,620	15-A&G Basis	\$12,460	\$6,401	\$4,151	\$2,067	\$422	\$8,513	\$600	
396.000 Power Operated Equipment	\$37,302	15-A&G Basis	\$13,425	\$6,897	\$4,473	\$2,087	\$422 \$455	\$8,513	\$606 \$653	\$3 \$3
397.100 Communication Equip - Non Telephone	\$280,720	15-A&G Basis	\$101,031	\$51,905	\$33,658	\$16,759	\$455 \$3,425	\$69.029		
397,200 Communication Equip - Telephone	\$3,663	15-A&G Basis	\$1,318	\$677	\$439	\$16,759	\$3,425 \$45	\$69,029 \$901	\$4,913 \$64	\$28
398.000 Miscellaneous Equipment	\$129,911	15-A&G Basis	\$46,755	\$24,021	\$15,576	\$7,756	\$45			\$
399.000 Other Tangible Equipment	\$754	17-UPIS Basis	\$276	\$113	\$15,576	\$7,756 \$71	\$1,585	\$31,945	\$2,273	\$12
TOTAL GENERAL PLANT	\$3,689,478		\$1,357,202	\$705,865	\$427,517	\$212,844	\$43,533	\$14 \$876,407	\$37 \$66,112	\$3.68

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Depreciation Expense

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Account	MO Adjusted			an a	- String on the st	ther Public	Sales for Fi	re Protection FI	m Protection	
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- 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	50	\$0	\$0	sõ	\$0
303.000 Miscellaneous Intangible Plant	\$0	6-Assoc. w/power and pumping 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	\$203,423 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$127,811	\$39,057	\$14,443	\$2,095	\$20,017	\$0	\$0	\$203,423
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	\$12,498 2	Assoc, with facilities serving base and max, day extra capacity functions.	\$7,852	\$2,400	\$887	\$129	\$1,230	\$0	\$0	\$12,498
314.000 Wells and Springs	\$1,222 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$768	\$235	\$87	\$13	\$120	\$0	\$0	\$1,223
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	\$88,107 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$55,358	\$16,917	\$6,256	\$908	\$8,670	\$0	\$0	\$88,109
317.000 Miscellaneous Source of Supply - Other	\$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	\$305,250		\$191,789	\$58,609	\$21,673	\$3,145	\$30,037	\$0	\$0	\$305,253
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	\$641,549	6-Assoc. w/power and pumping facilities	\$391,730	\$119,649	\$43,946	\$6,415	\$60,947	\$4,363	\$14,499	\$641,549
322.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0
323.000 Power Generation Equipment	\$305,914	6-Assoc. w/power and pumping facilities	\$186,791	\$57,053	\$20,955	\$3.059	\$29,062	\$2,080	\$6,914	\$305,914
324.000 Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325,000 Electric Pumping Equipment	\$997,600	6-Assoc. w/power and pumping facilities	\$609,135	\$186,052	\$68,336	\$9,976	\$94,772	\$6,784	\$22,546	\$997,601
326.000 Diesel Pumping Equipment	\$38,657	6-Assoc. w/power and pumping facilities	\$23,604	\$7,210	\$2,648	\$387	\$3,672	\$263	\$874	\$38,658
327.000 Hydraulic Pumping Equipment	\$4,935	6-Assoc. w/power and pumping facilities	\$3,013	\$920	\$338	\$49	\$469	\$34	\$112	\$4,935
328.000 Other Pumping Equipment	\$34,291	6-Assoc. w/power and pumping facilities	\$20,938	\$6,395	\$2,349	\$343	\$3,258	\$233	\$775	\$34,291
TOTAL PUMPING PLANT	\$2,022,946		\$1,235,211	\$377,279	\$138,572	\$20,229	\$192,180	\$13,757	\$45,720	\$2,022,948
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$0 2-	Assoc, with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000 Structures and Improvements - WTP	\$1,928,085 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$1,211,416	\$370,192	\$136,894	\$19,859	\$189,724	\$0	\$0	\$1,928,085
332.000 Water Treatment Equipment	\$2,056,138 2	Assoc. with facilities serving base and max, day extra capacity functions.	\$1,291,872	\$394,778	\$145,986	\$21,178	\$202,324	\$0	\$0	\$2,056,138
333.000 Miscellaneous Water Treat, 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 PLANI	\$3,984,223		\$2,503,288	\$764,970	\$282,880	\$41,037	\$392,048	\$0	\$0	\$3,984,223
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	\$89,239	7-Assoc. with trans. and distrib. mains	\$62,119	\$17,232	\$1,562	\$919	\$1,606	\$1,330	\$4,471	\$89,239
341.100 Structures & Improve - Special Crossing	\$0	7-Assoc, with trans, and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000 Distribution Reservoirs and Standpipes	\$213,000	5-Associated with storage facilities.	\$139,110	\$37,701	\$10,480	\$2,024	\$21,343	\$533	\$1,811	\$213,002
343.000 Transmission and Distribution Mains	\$18,299,598	7-Assoc. with trans. and distrib. mains	\$12,738,350	\$3,533,652	\$320,243	\$188,486	\$329,393	\$272,664	\$916,810	\$18,299,598

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Depreciation Page: 1 of 2

Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0

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Depreciation Expense

nt	MO Adjusted					Other Public		Fire Protection F	145 F. 145 F. 145	
ar Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
4,000 Fire Mains	\$0	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5.000 Customer Services	\$2,227	10-Factors for allocating COS to customer class.	\$2,009	\$45	\$3	, \$9	\$0	\$162	\$0	\$3
6.000 Customer Meters	\$3,020,784	9-Associated with meters	\$2,737,737	\$189,403	\$43,197	\$50,447	\$0	\$0	\$0	\$3,020 \$31-
7,000 Customer Meter Pits & Installation	\$314,609	9-Associated with meters	\$285,130	\$19,726	\$4,499	\$5,254	\$0	\$0	\$0	
8.000 Fire Hydrants	\$1,439,017	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$1,439,017	\$1,43
9.000 Miscellaneous Trans. & Dist Other	\$0	4-Associated with facilities serving base and max. hr. extra capacity functions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL TRANSMISSION & DIST. PLANT	\$23,378,474		\$15,964,455	\$3,797,759	\$379,984	\$247,139	\$352,342	\$274,689	\$2,362,109	\$23,37
INCENTIVE COMPENSATION										
CAPITALIZATION				**		\$0	\$0	\$0	\$0	
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0		<u>\$0</u> \$0			\$0	\$0	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$U	20	2 0	30	30		
GENERAL PLANT						* 0	F 0	\$0	\$0	
9.000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0		\$0	\$0	\$0	\$0 \$2,214	\$10,046	\$2
0.000 Structures and Improve - Shop & Garage	\$270,060	15-A&G Basis	\$191,905		\$9,506	\$2,350	\$12,531	\$2,214	\$3,044	ŝ
0.100 Structures and Improve - Office Buildings	\$81,820	15-A&G Basis	\$58,141	\$12,576	\$2,880	\$712	\$3,796 \$418	\$74	\$335	•
0.200 General Structures - HVAC	\$9,016	15-A&G Basis	\$6,407	\$1,386	\$317	\$78		\$438	\$1,989	\$
0.300 Structures & Improve - Miscellaneous	\$53,468	15-A&G Basis	\$37,994		\$1,882	\$465	\$2,481 \$52	\$450	\$42	•
0.900 Structures and Improve - Leasehold	\$1,121	15-A&G Basis	\$797		\$39	\$10	\$52 \$1,993	\$352	\$1,598	s
1.000 Office Furniture	\$42,947	15-A&G Basis	\$30,518		\$1,512	\$374	\$38,622	\$6.825	\$30,964	\$8
1.100 Computers & Peripheral Equipment	\$832,372		\$591,484		\$29,299	\$7,242	\$50,561	\$8,935	\$40,536	\$1.0
1.200 Computer Hardware & Software	\$1,089,684		\$774,329		\$38,357	\$9,480	\$46,640	\$8,242	\$37,392	\$1.0
1.250 Computer Software	\$1,005,173		\$714,276		\$35,382	\$8,745	\$46,640	\$0,±*≠ \$0	\$0,552	41.0
1.260 Personal Computer Software	\$0		\$0		\$0	\$0	\$0 \$7	50 51	. \$6	
1.300 Other Office Equipment	\$156		\$111		\$5	\$1		\$13.083	\$59,354	\$1.5
1.400 BTS Initial Investment	\$1,595,538		\$1,133,789		\$56,163	\$13,881	\$74,033	\$3,539	\$16.056	\$4
2.100 Transportation Equipment - Light Trucks	\$431,616		\$306,706		\$15,193	\$3,755	\$20,027 \$0	\$3,539	\$16,056 \$0	34
2.200 Transporation Equipment - Heavy Trucks	\$0		\$0		\$0	\$0 \$0	50 \$0	50 50	50	
2.300 Transportation Equipment - Autos	\$0		\$0	• ·	\$0	**	**	\$3,685	\$16,716	\$4
2.400 Transportation Equipment - Other	\$449,366		\$319,319		\$15,818	\$3,909	\$20,851 \$2,347	33,665 \$0	\$10,710	ŝ
3.000 Stores Equipment	\$23,853	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$14,987		\$1,694	\$246				
4.000 Tools, Shop and Garage Equipment	\$231,066	15-A&G Basis	\$164,195			\$2,010	\$10,721	\$1,895	\$8,596	\$2
5,000 Laboratory Equipment	\$40,095		\$28,492		\$1,411	\$349	\$1,860	\$329	\$1,492	\$
6,000 Power Operated Equipment	\$29,809	15-A&G Basis	\$21,182		\$1,049	\$259	\$1,383	\$244	\$1,109	3 \$2
7.100 Communication Equip - Non Telephone	\$279,140	15-A&G Basis	\$198,357		\$9,826	\$2,429	\$12,952	\$2,289	\$10,384	24
7.200 Communication Equip - Telephone	\$289		\$205		\$10	\$3	\$13		\$11	\$2
8,000 Miscellaneous Equipment	\$228,524		\$154,551			\$2,354	\$6,170		\$18,031	24
9.000 Other Tangible Equipment	\$57		\$39			\$1	\$2		\$4	\$6,6
TOTAL GENERAL PLANT	\$6,695,170	ō	\$4,747,784	\$1,034,259	\$233,917	\$58,653	\$307,460	\$55,387	\$257,705	⊅ 6,†

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Depreciation Expense

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ount	MO Adjusted						om			
Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour N	leters Se		ng and lecting	Fire Service	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	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$D	\$0	50
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	\$203,423 2-	Assoc. with facilities serving base and max, day extra capacity functions.	\$124,800	\$78,623	\$0	\$0	\$0	\$0	\$0	\$203,423
312.000 Collecting & Impounding Reservoirs	\$0 2-	Assoc, with facilities serving base and max, day extra capacity functions,	\$D	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$12,498 2-	Assoc. with facilities serving base and max, day extra capacity functions.	\$7,668	\$4,830	\$0	\$0	\$0	\$0	\$0	\$12,498
314,000 Wells and Springs	\$1,222 2-	Assoc. with facilities serving base and max, day extra capacity functions.	\$750	\$472	\$0	\$0	\$0	\$0	\$0	\$1,222
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	\$88,107 2-	Assoc. with facilities serving base and max. day extra capacity functions.	\$54,054	\$34,053	\$0	\$0	\$0	\$0	\$0	\$88,107
317.000 Miscellaneous Source of Supply - Other	\$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	\$305,250		\$187,272	\$117,978	\$0	\$0	\$0	\$0	\$0	\$305,250
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	\$641,549	6-Assoc. w/power and pumping facilities	\$412,493	\$226,519	\$2,338	\$0	\$0	\$0	\$199	\$641,549
322.000 Boiler Plant Equipment	\$0	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000 Power Generation Equipment	\$305,914	6-Assoc. w/power and pumping facilities	\$196,692	\$108,012	\$1,115	\$0	\$0	\$0	\$95	\$305,914
324.000 Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
325.000 Electric Pumping Equipment	\$997,600	6-Assoc. w/power and pumping facilities	\$641,422	\$352,233	\$3,636	\$0	\$0	\$0	\$309	\$997,600
326.000 Diesel Pumping Equipment	\$38,657	6-Assoc. w/power and pumping facilities	\$24,855	\$13,649	\$141	\$0	\$0	\$0	\$12	\$38,657
327.000 Hydraulic Pumping Equipment	\$4,935	6-Assoc. w/power and pumping facilities	\$3,173	\$1,742	\$18	\$0	\$0	\$0	\$2	\$4,935
328.000 Other Pumping Equipment	\$34,291	6-Assoc. w/power and pumping facilities	\$22,048	\$12,107	\$125	\$0	\$D	\$0	S11	\$34,291
TOTAL PUMPING PLANT	\$2,022,946	·	\$1,300,683	\$714,262	\$7,373	\$0	\$0	\$0	\$628	\$2,022,946
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$0 2-	Assoc. with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000 Structures and Improvements - WTP	\$1,928,085 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$1,182,880	\$745,205	S 0	\$0	\$0	\$0	\$0	\$1,928,085
332.000 Water Treatment Equipment	\$2,056,138 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$1,261,441	\$794,697	\$0	\$0	\$0	\$0	\$0	\$2,056,138
333.000 Miscellaneous Water Treat, 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 PLANI	\$3,984,223		\$2,444,321	\$1,539,902	\$0	\$0	\$0	\$0	\$0	\$3,984,223
TRANSMISSION & DIST. PLANT	**	ه منابعات بروره ورست	.				* -			~ -
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	\$89,239	7-Assoc. with trans, and distrib, mains	\$30,881	\$6,292	\$46,261	\$0	\$0	\$0	\$5,804	\$89,238
341.100 Structures & Improve - Special Crossing	\$0	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000 Distribution Reservoirs and Standplpes	\$213,000	5-Associated with storage facilities.	\$65,540	\$0	\$145,117	\$0	\$0	\$0	\$2,343	\$213,000
343.000 Transmission and Distribution Mains	\$18,299,598	7-Assoc, with trans, and distrib, mains	\$6,332,553	\$1,290,355	\$9,486,512	S 0	\$0	\$0	\$1,190,178	\$18,299,598

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Depreciation Page: 1 of 2

Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Depreciation Expense

nber Description	MO Adjusted							and the second secon		
344.000 Fire Mains	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	회사가 가지 않는 것	Billing and	2011년 2012년 1월 18일	
345.000 Customer Services	\$0	8-Public Fire	S0	SO	SO	the second of the statistical	Services	Collecting	Fire Service	Total
orecore customer services	\$2,227	10-Factors for allocating COS to customer class.	\$0	\$0	50 50	\$0	\$0	\$0	\$0	
346.000 Customer Meters				44	30	\$0	\$2,065	\$0	\$162	\$2,22
347.000 Customer Meter Pits & Installation	\$3,020,784	9-Assoclated with meters	\$0	S 0	\$0	£0.000 80.			•	
348.000 Fire Hydrants	\$314,609	9-Associated with meters	\$0	\$0	\$0 \$0	\$3,020,784	\$0	\$0	\$0	\$3,020,78
349.000 Miscellaneous Trans. & Dist Other	\$1,439,017	8-Public Fire	50	50	\$0 \$0	\$314,609	\$0	\$0	\$0	\$314,60
	\$0 4	4-Associated with facilities serving base and max.	so	50	50 50	\$0	\$0	\$0	\$1,439,017	\$1,439,01
TOTAL TRANSMISSION & SHOT MALLER		hr. extra capacity functions	v u	40	30	\$0	\$0	\$0	\$0	\$
TOTAL TRANSMISSION & DIST. PLANT	\$23,378,474		\$6,428,974	\$1,296,647	ED 677 000					
INCENTRA CONTENA CONTENA			40,720,014	41,230,047	\$9,677,890	\$3,335,393	\$2,065	\$0	\$2,637,504	\$23,378,47
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	S 0						
TOTAL INCENTIVE COMPENSATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
CAPITALIZATION			30	20	\$0	\$0	\$0	\$0	\$0	\$(
GENERAL PLANT										
389.000 Land and Land Rights - GP										
103.000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0	\$0	**					
390.000 Structures and Improve - Shop & Garage	\$270,060	15-A&G Basis	\$124,984	\$43,858	\$0	\$0	\$0	\$0	\$0	S
190.100 Structures and Improve - Office Buildings	\$81,820	15-A&G Basis	\$37,866		\$21,092	\$7,319	\$8,102	\$55,821	\$8,885	\$270.06
90.200 General Structures - HVAC	\$9,016	15-A&G Basis		\$13,288	\$6,390	\$2,217	\$2,455	\$16,912	\$2.692	\$81,820
390.300 Structures & Improve - Miscellaneous	\$53,468	15-A&G Basis	\$4,173	\$1,464	\$704	\$244	\$270	\$1,864	\$297	\$9.016
90.900 Structures and Improve - Leasehold	\$1,121	15-A&G Basis	\$24,745	\$8,683	\$4,176	\$1,449	\$1,604	\$11,052	\$1,759	\$53,468
391.000 Office Furniture	\$42,947	15-A&G Basis	\$519	\$182	\$88	\$30	\$34	\$232	\$37	\$1,122
91.100 Computers & Peripheral Equipment	\$832,372	15-A&G Basis	\$19,876	\$6,975	\$3,354	\$1,164	\$1,288	\$8.877	\$1,413	\$42,947
191.200 Computer Hardware & Software	\$1,089,684		\$385,222	\$135,177	\$65,008	\$22,557	\$24,971	\$172.051	\$27,385	\$832,371
391.250 Computer Software	\$1,005,173	15-A&G Basis	\$504,306	\$176,965	\$85,104	\$29,530	\$32,691	\$225,238	\$35,851	
391.260 Personal Computer Software	\$1,000,173	15-A&G Basis	\$465,194	\$163,240	\$78,504	\$27,240	\$30,155	\$207,769		\$1,089,685
391.300 Other Office Equipment	\$0 \$156	15-A&G Basis	\$0	\$0	\$0	SO	50	\$207,785	\$33,070	\$1,005,172
391,400 BTS Initial Investment		15-A&G Basis	\$72	\$25	\$12	\$4	\$5		\$0	\$0
392.100 Transportation Equipment - Light Trucks	\$1,595,538	 15-A&G Basis 	\$738,415	\$259,115	\$124,612	\$43,239		\$32	\$5	\$155
392.200 Transporation Equipment - Heavy Trucks	\$431,616	15-A&G Basis	\$199,752	\$70,094	\$33,709	\$11.697	\$47,866	\$329,798	\$52,493	\$1,595,538
192.300 Transportation Equipment - Autos	\$0	15-A&G Basis	\$0	\$0	\$00,105	\$11,637	\$12,948	\$89,215	\$14,200	\$431,615
192.400 Transportation Equipment - Other	\$0	15-A&G Basis	\$0	\$0	\$0		\$0	\$0	\$0	\$.0
193 000 Starse Caulon Equipment - Other	\$449,366	15-A&G Basis	\$207,967	\$72,977		\$0	\$0	\$0	\$0	\$0
193.000 Stores Equipment	\$23,853 2	Assoc. with facilities serving base and max. day	\$14,634	\$9.219	\$35.095	\$12,178	\$13,481	\$92,884	\$14,784	\$449,366
		extra capacity functions.	\$14,004	49,219	\$0	\$0	\$0	\$0	\$0	\$23,853
394,000 Tools, Shop and Garage Equipment	\$231,066	15-A&G Basis	\$106.937							
95.000 Laboratory Equipment	\$40,095	15-A&G Basis		\$37,525	\$18,046	\$6,262	\$6,932	\$47,761	\$7,602	\$231.065
96.000 Power Operated Equipment	\$29,809	15-A&G Basis	\$18,556	\$6,511	\$3,131	\$1,087	\$1,203	\$8,288	\$1,319	\$40,095
97.100 Communication Equip - Non Telephone	\$279,140	15-A&G Basis	\$13,796	\$4,841	\$2,328	\$808	\$894	\$6,162	\$981	\$29.810
97.200 Communication Equip - Telephone	\$289	15-A&G Basis	\$129,186	\$45,332	\$21,801	\$7,565	\$8,374	\$57,698	\$9,184	\$279,140
98.000 Miscellaneous Equipment	\$228,524	17-UPIS Basis	\$134	\$47	\$23	\$8	\$9	\$60	\$10	\$213,140
99.000 Other Tangible Equipment	\$57		\$78,544	\$23,584	\$84,897	\$18,305	\$388	\$2,605	\$20,202	\$228,525
TOTAL GENERAL PLANT	\$6,695,170	17-UPIS Basis	\$20	\$6	\$21	\$5	\$0	\$1	\$20,202	\$448,525
	00,000,110		\$3,074,898	\$1,079,108	\$588,095	\$192,908	\$193,670	\$1,334,320	\$232,174	\$6,695,173
TOTAL DEPRECIATION	\$36,386,063	_				· ···•		֥100-1060	ə236,114	⊅0, 595,173
	400,000,003		\$13,436,148	\$4,747,897	\$10,273,358	\$3,528,301	\$195,735	\$1,334,320	\$2,870,306	

	k in grideni			wardt de twee						A State States
Account Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for I Resale	Fire Protection Fi - Private	re Protection - Public	Total
OPERATING REVENUES										Constant of the Constant
461.100 Residential	\$57,234,537	To Residential	\$57,234,537	so	\$0	•••				
461.200 Commercial	\$18,524,180	To Commercial	\$57,234,537 \$0	\$18,524,180	\$0 \$0	\$0 50	\$0 \$0	\$0 \$0	\$0	\$57,234,537
461.300 Industrial	\$10,679,581	To Industrial	\$0 \$0	\$18,524,180 \$0	\$0 \$10,679,581	50 50	50 \$0	\$0 \$0	02 02	\$18,524,180
462.000 Private Fire Protection	\$1,420,487	To Private Fire Protection	\$0 \$0	\$0 \$0	\$10,679,581 \$0	\$0 \$0	\$0 \$0		\$0	\$10,679,581
463.000 Public Fire Protection	\$0	To Public Fire Protection	\$0 \$0	\$0 \$0	50 S0	\$0 \$0	\$0 \$0	\$1,420,487 \$0	\$0 \$0	\$1,420,487 \$0
470.000 Other Revenue - Late Payment Charge	\$200,201	19-Total COS Basis	\$123,644	\$32,613	\$21,341	\$7,407	\$8,068	\$1,742	\$5,385	\$200,200
472.000 Other Revenue - Rent	\$294,872	19-Total COS Basis	\$182,113	\$48,035	\$31,433	\$10,910	\$11,883	\$2,565	\$7,932	\$294,871
464.000 Other Public Auth.	\$3,886,568	To Other Public Auth.	\$102,115	\$0,055 \$0	\$0	\$3,886,568	\$11,883 \$0	\$2,365 \$0	\$7,932 \$0	\$3,886,568
466.000 Sales for Resale	\$3,345,164	To Sales for Resale	\$0	50	\$0	\$0,000,000	\$3,345,164	\$0	\$0	\$3,345,164
471.000 Other Water Revenue - Oper, Rev.	\$1,423,415	19-Total COS Basis	\$879,101	\$231,874	\$151,736	\$52,666	\$57,364	\$12,384	\$38,290	\$1,423,415
TOTAL OPERATING REVENUES	\$97,009,005		\$58,419,395	\$18,836,702	\$10,884,091	\$3,957,551	\$3,422,479	\$1,437,178	\$51,607	\$97,009,003
SOURCE OF SUPPLY EXPENSES										
601.000 Operation Labor & Expenses	\$344,482	2 Access with facilities are deal have and man		ACA 504		*****	*** ***			
outrous operation capor & expenses	\$344,48Z	2-Assoc. with facilities serving base and max.	\$168,383	\$60,594	\$72,651	\$14,158	\$28,695	\$0	\$0	\$344,481
602.000 Purchased Water	\$695,138	day extra capacity functions. 2-Assoc. with facilities serving base and max.	#220 TO2	6400 07F	6440 CO.	400 550				
	3033,130	day extra capacity functions,	\$339,783	\$122,275	\$146,605	\$28,570	\$57,905	\$0	\$0	\$695,138
603.000 Miscellaneous Expenses	\$1,406,699	2-Assoc. with facilities serving base and max.	\$687,594	\$247,438	£200 672	CC7 040	6447 470	**		
	\$1,400,035	day extra capacity functions.	\$007,094	3241,430	\$296,673	\$57,815	\$117,178	\$0	\$0	\$1,406,698
604.000 Rents - SSE	\$21,900	2-Assoc. with facilities serving base and max.	\$10,705	\$3,852	\$4,619	\$900	\$1,824	50	\$0	\$21,900
	421,000	day extra capacity functions.	\$10,705	33,032	\$4,013	\$300	\$1,024	20	20	521,900
610.000 Maint. Supervision & Engineering	\$0	2-Assoc. with facilities serving base and max.	S 0	\$0	\$0	\$0	\$0	\$0	\$0	S 0
······································	••	day extra capacity functions.	<i>4</i> 0	20	34	24	40	30	30	30
611.000 Maint. of Structures & Improvements	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	so	\$0	\$0
·····	••	day extra capacity functions.	••	**	**			40		50
612.000 Maint. of Collect. & Impound. Reservoirs	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.	40			44	40	44	<i>4</i> 0	30
613.000 Maint. of Lake, River and Other Intakes	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	S 0	\$0	\$0.	\$0	\$0	\$0
	•-	day extra capacity functions.	•••	•••	••			44		~ ~
614.000 Maint. of Wells & Springs	\$93,868	2-Assoc. with facilities serving base and max.	\$45,883	\$16,511	\$19,797	\$3,858	\$7,819	\$0	\$0	\$93,868
		day extra capacity functions.	••••••	•••••••	•••••		••••••	••	•••	,
615.000 Maint, of Inflitration Galleries & Tunnels	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0
		day extra capacity functions.	• •		••	••	•••	••	•••	••
616.000 Maint, of Supply Mains	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.							••	••
617,000 Maint, Of Misc. Water Source Plant	\$39,919	2-Assoc. with facilities serving base and max.	\$19,512	\$7,022	\$8,419	\$1,641	\$3,325	\$0	\$0	\$39,919
		day extra capacity functions.								
TOTAL SOURCE OF SUPPLY EXPENSES	\$2,602,006		\$1,271,860	\$457,692	\$548,764	\$106,942	\$216,746	\$0	\$0	\$2,602,004
PUMPING EXPENSES										
620,000 Operation Supervision & Engineering - PE	\$161,318	6-Assoc. w/power and pumping facilities	\$78,384	\$28,166	\$33,554	\$6,582	\$13,260	\$323	\$1,049	\$161,318
621.000 Fuel for Power Production 622.000 Power Production Labor & Expenses	\$4,063 \$0	6-Assoc, w/power and pumping facilities	\$1,974	\$709	\$845	\$166	\$334	\$8	\$26	\$4,062
623.000 Fuel or Power Purchased for Pumping		6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
624,000 Pumping Labor and Expenses	\$1,527,535 \$938,586	6-Assoc. w/power and pumping facilities	\$742,229	\$266,708	\$317,727	\$62,323	\$125,563	\$3,055	\$9,929	\$1,527,534
625.000 Expenses Transferred - Cr.		6-Assoc. w/power and pumping facilities	\$456,059	\$163,877	\$195,226	\$38,294	\$77,152	\$1,877	\$6,101	\$938,586
626.000 Expenses Transferred - Cr.	\$0 \$23,135	6-Assoc. w/power and pumping facilities	\$0 \$44 244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
627,000 Rents - PE	\$23,135 \$3,415	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$11,241	\$4,039	\$4,812	\$944	\$1,902	\$46	\$150	\$23,134
630.000 Maint. Supervision & Engineering - PE	\$3,415 \$25,147		\$1,659	\$596	\$710	\$139	\$281	\$7	\$22	\$3,414
631.000 Maint, Supervision & Engineering - PE 631.000 Maint, of Structures & Improvements - PE	\$25,147 \$150	6-Assoc. w/power and pumping facilities	\$12,219	\$4,391	\$5,231	\$1,026	\$2,067	\$50	\$163	\$25,147
632.000 Maint, of Power Production Equipment	\$150 \$0	6-Assoc, w/power and pumping facilities	\$73 \$0	\$26 \$0	\$31	\$6	\$12	\$0	\$1	\$149
633,000 Maint, of Pumping Equipment	\$178,266	6-Assoc. w/power and pumping facilities 6-Assoc, w/power and pumping facilities	50 \$86,619		\$0 \$37.079	\$0 \$7 273	\$0	\$0 \$357	\$0	\$0 \$179 265
sectors mand or running Equipment	\$110,200	orrasoo, who we and bruining lacingles	200,019	\$31,125	\$37,079	\$7,273	\$14,653	200/	\$1,159	\$178,265

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Income Statement WR-2020-0344 **CCOS Schedule 4** Page 1 of 16

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Account	MO Adjusted	the group black and the dataset of the dataset of the		and service and				and the street		
Number	Jurisdictional	Allocation Number	Residential		2 28 AL M. C.	Other Public		Fire Protection F		2023/021/021/0918
TOTAL PUMPING EXPENSES	\$2,861,615		\$1,390,457	Commercial \$499,637	industrial \$595,215	Auth. \$116,753	Resale \$235,224	- Private	- Public	Total
			•	4400,000	4040,210	\$110,100	\$235,224	\$5,723	\$18,600	\$2,861,609
WATER TREATMENT EXPENSES 640.000 Operation. Supervision & Engineer WTE										
erenter operation. Supervision & Engineer Wile	\$175,596	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$85,831	\$30,887	\$37,033	\$7,217	\$14,627	\$0	\$0	\$175,595
641.000 Chemicals - WTE	\$1,934,822	2-Assoc. with facilities serving base and max.	\$945,741	\$340,335	\$408,054					
		day extra capacity functions.	40-40,141	3340,335	3408,034	\$79,521	\$161,171	\$0	\$0	\$1,934,822
642.000 Operation Labor & Expenses - WTE	\$465,920	2-Assoc, with facilities serving base and max.	\$227,742	\$81,955	\$98,263	\$19,149	\$38,811	\$0	\$0	\$465,920
643.000 Miscellanous Expenses - WTE	** *** ***	day extra capacity functions.					,		••	4-00,010
Control Alberhandes Expenses Firit	\$1,199,497	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$586,314	\$210,992	\$252,974	\$49,299	\$99,918	\$0	\$0	\$1,199,497
644.000 Rents - WTE	\$115	2-Assoc. with facilities serving base and max.	\$56	\$20	***					
		day extra capacity functions.	300	\$20	\$24	\$5	\$10	50	\$0	\$115
650,000 Maint, Supervision & Engineering - WTE	\$131,663	2-Assoc. with facilities serving base and max.	\$64,357	\$23,160	\$27,768	\$5,411	\$10,968	S 0	50	\$131.664
551 000 Maint of Structures & Income		day extra capacity functions.		,			0.01000	40	20	\$151,004
651.000 Maint. of Structures & Improvements - WTE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
652.000 Maint. of Water Treatment Equipment	\$75.956	day extra capacity functions. 2-Assoc. with facilities serving base and max.	*** ***							
· · · · · · · · · · · · · · · · · · ·	0.0,000	day extra capacity functions.	\$37,127	\$13,361	\$16,019	\$3,122	\$6,327	\$0	\$0	\$75,956
TOTAL WATER TREATMENT EXPENSES	\$3,983,569		\$1,947,168	\$700,710	\$840,135	\$163,724	\$331,832	\$0	\$0	\$3,983,569
TRANSPICCION & DIGT EVERY				•,			0001,002	30	30	40,900,009
TRANSMISSION & DIST. EXPENSES 660.000 Operation Supervision & Engineering - TDE	*** ***									
661.000 Storage Facilities Expenses TDE	\$37,059 \$0	11-T & D OP Basis 5-Associated with storage facilities.	\$25,348	\$7,171	\$1,757	\$1,727	\$485	\$193	\$378	\$37,059
662.000 Transmission & Distribution Lines Expenses	\$1,186,159	7-Assoc. with trans, and distrib, mains	\$0 \$765,903	\$0 \$251,228	\$0 \$68,797	\$0 \$58,715	\$0	\$0	\$0	\$0
			\$100,000	4231,220	\$66,737	\$50,715	\$19,453	\$5,219	\$16,843	\$1,186,158
663.000 Meter Expenses - TDE	\$407,267	9-Associated with meters	\$316,243	\$62,638	\$9,041	\$17,268	\$2.077	\$0	\$0	\$407,267
664.000 Customer Installations Expenses - TDE	\$51,936	10-Factors for allocating COS to customer class.	\$43,133	\$4,544	\$203	\$675	\$36	\$3,345	\$0	\$51,936
665.000 Miscellaneous Expenses - TDE	\$816,466	11-T & D OP Basis	\$558,463	A.477 000						
666.000 Rents - TDE	\$983	11-T & D OP Basis	3558,463 \$672	\$157,986 \$190	\$38,700 \$47	\$38,047 \$46	\$10,696 \$13	\$4,246	\$8,328	\$816,466
670.000 Maint. Supervision and Engineering - TDE	\$64,570	12-Trans, & Dist, Maint, Expenses	\$38,548	\$11,274	· \$3.526	52.634	\$13 \$1.259	\$5 \$652	\$10 \$6,677	\$983
671.000 Maint. of Structures & Improvements - TDE	\$0	12-Trans, & Dist, Maint, Expenses	\$0	50	\$0	\$0	\$1,235	3052 \$0	\$6,677 \$0	\$64,570 \$0
672.000 Maint. of Dist. Reservoirs & Standpipes - TDE	\$52,149	5-Associated with storage facilities.	\$25,068	\$8,000	\$7,176	\$1,867	\$4,182	\$1,398	\$4,459	\$52,150
673.000 Maint. of Transmission & Distribution Mains	\$338,596	• • • • • • • • • • • • • • • • • • •							.,	
674.000 Maint, of Fire Mains - TDE	3338,596 \$0	7-Assoc, with trans, and distrib, mains 8-Public Fire	\$218,631	\$71,715	\$19,639	\$16,761	\$6,553	\$1,490	\$4,808	\$338,597
675.000 Maint, of Services - TDE		10-Factors for allocating COS to customer class.	\$0 \$29,088	\$0 \$3,065	\$0 \$137	\$0 \$455	\$0 \$25	50	\$0	\$0
			413,000	33,003	313/	\$455	\$25	\$2,256	\$0	\$35,026
676.000 Maint, of Meters - TDE	\$41,050	9-Associated with meters	\$31,875	\$6,313	\$911	\$1,741	\$209	\$0	\$0	\$41,049
677.000 Maint, of Hydrants - TDE	\$43,513	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$43,513	\$43,513
678.000 Maint. of Miscellaneous Plant - TDE TOTAL TRANSMISSION & DIST. EXPENSES	\$536,244 \$3,611,017	12-Trans, & Dist, Maint, Expenses	\$320,138	\$93,628	\$29,279	\$21,879	\$10,457	\$5,416	\$55,448	\$536,245
TO THE TOURISMOSION & DIST. EXPENSES	33,011,017		\$2,373,110	\$677,752	\$179,213	\$161,815	\$54,445	\$24,220	\$140,464	\$3,611,019
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision - CAE	\$13,618	13-Allocation of Billing and Collecting Costs.	\$12,224	\$1,019	\$27	\$116	\$4	\$229	\$0	\$40 C40
902.000 Meter Reading Expenses - CAE	\$456,754	14-Meter reading costs.	\$417,062	\$34,713	\$914	\$3,928	\$137	\$229	50 50	\$13,619 \$456,754
903.000 Customer Records & Collection Expenses	\$1,402,554	13-Allocation of Billing and Collecting Costs.	\$1,258,932	\$104,911	\$2,805	\$11,922	\$421	\$23,563	\$0	51,402,554
904.000 Uncollectible Amounts - CAE 905.000 Misc. Customer Accounts Expense - CAE	\$750,459	13-Allocation of Billing and Collecting Costs.	\$673,612	\$56,134	\$1,501	\$6,379	\$225	\$12,608	\$0	\$750,459
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$333,858 \$2,957,243	13-Allocation of Billing and Collecting Costs.	\$299,671	\$24,973	\$668	\$2,838	\$100	\$5,609	\$0	\$333,859
	<i>₩4,441,5</i> 43		\$2,661,501	\$221,750	\$5,915	\$25,183	\$887	\$42,009	\$0	\$2,957,245

CUSTOMER SERVICE EXPENSES

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				5						A Martin Contractor
Account	MO Adjusted					Other Public	Sales for	Fire Protection F	ire Protection	
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
907.000 Customer Service & Information Expenses	\$0 1	0-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0 1	0-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
ADMIN, & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$2,178,926 1	0-Factors for allocating COS to customer class.	\$1,809,598	\$190,656	\$8,498	\$28,326	\$1,525	\$140,323	\$0	\$2,178,926
921.000 Office Supplies & Expenses	\$980,930	15-A&G Basis	\$630,051	\$151,259	\$107,216	\$33,450	\$40,905	\$5,689	\$12,360	\$980,930
922.000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
923.000 Outside Services Employed	\$8,001,772	15-A&G Basis	\$5,139,538	\$1,233,873	\$874,594	\$272,860	\$333,674	\$46,410	\$100,822	\$8,001,771
924.000 Property Insurance	\$1,479,526	15-A&G Basis	\$950,300	\$228,143	\$161,712	\$50,452	\$61,696	\$8,581	\$18,642	\$1,479,526
925.000 Injuries & Damages	\$23,439	16-Labor Basis	\$16,396	\$3,307	\$1,667	\$701	\$616	\$424	\$328	\$23,439
926.000 Employee Pensions & Benefits	\$679,165	16-Labor Basis	\$475,076	\$95,830	\$48,289	\$20,307	\$17,862	\$12,293	\$9,508	\$679,165
927.000 Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928.000 Regulatory Commission Expenses	\$17,059	15-A&G Basis	\$10,957	\$2,630	\$1,865	\$582	\$711	\$99	\$215	\$17,059
929.000 Duplicate Charges - Credit	\$0	15-A&G Basis	\$10,057	\$0	\$0,000	50	\$0	50	\$0	\$0
930.100 Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	SD	\$0	\$0	\$0
930.200 Misc. General Expenses	\$431,600	15-A&G Basis	\$277,217	\$66,553	\$47,174	\$14,718	\$17,998	\$2,503	\$5,438	\$431.601
930.300 Research & Development Expenses - AGE	\$23,264	15-A&G Basis	\$14,942	\$3,587	\$2,543	\$793	\$970	\$135	\$293	\$23,263
931.000 Rents - AGE	\$23,264	15-A&G Basis	\$139,949	\$33,587	\$23,815	\$7,430	\$9,086	\$1,264	\$2,745	\$217,887
932.000 Maint. of General Plant - AGE TOTAL ADMIN. & GENERAL EXPENSES	\$337,057 \$14,370,626	15-A&G Basis	\$216,492 \$9,680,516	\$51,974 \$2,061,410	\$36,840 \$1,314,213	\$11,494 \$441,113	\$14,055 \$499,098	\$1,955 \$219,676	\$4,247 \$154,598	\$337,057 \$14,370,624
DEPRECIATION EXPENSE				`						
403.000 Depreciation Expense, Dep. Exp.	\$17,186,481	Class % from Depreciation Schedule	\$10,397,349	\$2,837,291	\$1,835,619	\$653,116	\$695,140	\$162,206	\$605,762	\$17,186,483
TOTAL DEPRECIATION EXPENSE	\$17,186,481	class % from Depreciation Schedule	\$10,397,349	\$2,837,291	\$1,835,619	\$653,116	\$695,140	\$162,206	\$605,762	\$17,186,483
AMORTIZATION EXPENSE								1		
404.000 Amortization of Expense	\$48,239	15-A&G Basis	\$30,984	\$7,438	\$6,273	\$1,645	\$2,012	\$280	\$608	\$48,240
405.000 Amortization of Reg Asset	\$40,205	15-MGG B4313	\$00,504	\$1,455	\$0,270	\$0	\$2,012	\$100	\$0	50
	\$0 \$0		30 S0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0
405.000 Amortization of Reg Asset AFUDC		45 480 0	\$28,258	\$6,784	\$0 \$4,809	\$1,500		\$255	\$554	
407.000 Amortization - Property Losses TOTAL AMORTIZATION EXPENSE	\$43,995 \$92,234	15-A&G Basis	\$28,258	\$14,222	\$10,082	\$1,500	\$1,835 \$3.847	\$535	\$1,162	\$43,995 \$92,235
				•••,===	•,					*,
OTHER OPERATING EXPENSES	-									
408.100 Property Taxes	\$7,067,552	19-Total COS Basis	\$4,364,920	\$1,151,304	\$753,401	\$261,499	\$284,822	\$61,488	\$190,117	\$7,067,551
408.100 Payroll Taxes	\$640,604	16-Labor Basis	\$448,102	\$90,389	\$45,547	\$19,154	\$16,848	\$11,595	\$8,968	\$640,603
408,100 Other Taxes	-\$11,386	16-Labor Basis	-\$7,965	-\$1,607	-\$810	-\$340	-\$299	-\$206	-\$159	-\$11,386
408.100 PSC Assessment	\$644,389	15-A&G Basis	\$413,891	\$99,365	\$70,432	\$21,974	\$26,871	\$3,737	\$8,119	\$644,389
0.000 True-up Estimate	\$4,648,271	18-Rate Base Basis	\$2,779,201	\$827,392	\$440,191	\$193,833	\$160,830	\$34,397	\$212,426	\$4,648,270
TOTAL OTHER OPERATING EXPENSE	\$12,989,430		\$7,998,149	\$2,166,843	\$1,308,761	\$496,120	\$489,072	\$111,011	\$419,471	\$12,989,427
TOTAL OPERATING & MAINT. EXPENSE	\$60,654,221		\$37,779,352	\$9,637,307	\$6,637,917	\$2,167,911	\$2,526,291	\$565,380	\$1,340,057	\$60,654,215
NET INCOME BEFORE TAXES	\$36,354,784		\$20,640,043	\$9,199,395	\$4,246,174	\$1,789,640	\$896,188	\$871,798	-\$1,288,450	\$36,354,788
INCOME TAXES										
409,100 Current Income Taxes	\$9,073,668	15-A&G Basis	\$5,828,017	\$1,399,160	\$991,752	\$309,412	\$378,372	\$52,627	\$114,328	\$9,073,668

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count Description	MO Adjusted	en an	and the second second		and and the C	Other Public	Sales for F	re Protection Fi	re Protection	WEAREN OF A
	Jurisdictional	Allocation Number	Residential	Commercial	Industrial 7.367	Auth.	Resale	- Private	- Public	Total
TOTAL INCOME TAXES	\$9,073,668		\$5,828,017	\$1,399,160	\$991,762	\$309,412	\$378,372	\$52,627	\$114,328	\$9,073,6
DEFERRED INCOME TAXES										
410.100 Deferred Income Taxes - Def. Inc. Tax.	\$337,582	15-A&G Basis	\$216,829	\$52,055	\$36,898	\$11,512	\$14,077	\$1,958	\$4,254	\$337,5
412.200 Amortization of Deferred ITC	-\$3,965	15-A&G Basis	-\$2,547	-\$611	-\$433	-\$135	-\$165	-\$23	-\$50	-\$3,9
0.000 Amortization of Protected Excess ADIT	-\$832,368	15-A&G Basis	-\$534,624	-\$128,350	-\$90,977	-\$28,383	-\$34,709	-\$4,828	-\$10,488	-\$832.3
0.000 Amortization of Unprotected Excess ADIT	-\$5,627,860	15-A&G Basis	-\$3,614,774	-\$867,816	-\$615,125	-\$191,910	-\$234,682	-\$32,642	-\$70,911	-\$5,627,80
TOTAL DEFERRED INCOME TAXES	-\$6,126,601		-\$3,935,116	-\$944,722	-\$669,637	-\$208,916	-\$255,479	-\$35,535	-\$77,195	\$6,126,6

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Account is the second	MO Adjusted	encoder and the second of the second second	Mar (2007)	1999 - P. 1996 - P. 1997 - P. 1	a ana tanà	e Pador p	28.00 B. (M.)	Billing and	NE OF SHE	10.566.5576976
Number	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Metors 🐪 😽	Services	Collecting	Fire Service	Total
OPERATING REVENUES										-
461.100 Residential	\$57,234,537		\$0	\$0	\$0	\$0	S 0	\$0	\$0	\$0
461.200 Commercial	\$18,524,180		\$0	\$0	50	50	50	\$0	\$0	\$0
461.300 Industrial	\$10,679,581		\$0	50	\$0	\$0	\$0	\$0	\$0	. \$0
462.000 Private Fire Protection	\$1,420,487		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
463,000 Public Fire Protection	\$0		\$0	\$0	\$0	\$0	\$0	50	\$0	\$0
470.000 Other Revenue - Late Payment Charge	\$200,201		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Other Revenue - Rent	\$294,872		\$0	\$0	\$0	S 0	\$0	\$0	\$0	\$0
464.000 Other Public Auth.	\$3,886,568		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale	\$3,345,164	ν.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
471.000 Other Water Revenue - Oper. Rev.	\$1,423,415	19-Total COS Basis	\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,423,699
TOTAL OPERATING REVENUES	\$97,009,005		\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,423,699
SOURCE OF SUPPLY EXPENSES										
601.000 Operation Labor & Expenses	\$344,482	2-Assoc. with facilities serving base and max.	\$211,340	\$133,142	\$0	\$0	\$0	\$0	\$0	\$344,482
		day extra capacity functions.	•			••		•••		****
602.000 Purchased Water	\$695,138	2-Assoc, with facilities serving base and max.	\$426,467	\$268,671	\$0	\$0	S 0	\$0	\$0	\$695,138
		day extra capacity functions.								-
603.000 Miscellaneous Expenses	\$1,406,699	2-Assoc. with facilities serving base and max.	\$863,010	\$543,689	\$0	\$0	\$0	\$0	\$0	\$1,406,699
		day extra capacity functions.								
604.000 Rents - SSE	\$21,900	2-Assoc. with facilities serving base and max.	\$13,436	\$8,464	\$0	\$0	S 0	\$0	\$0	\$21,900
		day extra capacity functions.								
610.000 Maint. Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
611.000 Maint. of Structures & Improvements	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
612.000 Maint. of Collect. & Impound. Reservoirs	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
613.000 Maint. of Lake, River and Other Intakes	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
614.000 Maint. of Wells & Springs	\$93,868	2-Assoc, with facilities serving base and max.	\$57,588	\$36,280	\$0	\$0	\$0	\$0	\$0	\$93,868
		day extra capacity functions.								
615.000 Maint. of Infiltration Galleries & Tunnels	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
616.000 Maint, of Supply Mains	\$0	day extra capacity functions.	\$0	\$0	F 0	50	\$0	S 0	•	\$0
6 16,000 Maint, of Supply Mains	20	2-Assoc. with facilities serving base and max. day extra capacity functions.	20	20	\$0	20	20	20	\$0	20
617,000 Maint, Of Misc, Water Source Plant	\$39,919	2-Assoc, with facilities serving base and max.	\$24,490	\$15,429	50	\$0	S 0	\$0	\$0	\$39,919
on tow mante of mac, mater source Plant	\$55,515	day extra capacity functions.	324,430	313,423	30	30	30	30	30	200,010
TOTAL SOURCE OF SUPPLY EXPENSES	\$2,602,006	day exita capacity functions.	\$1,596,331	\$1,005,675	\$0	\$0	\$0	50	\$0	\$2,602,006
	\$2,002,000		4 1,000,001	\$1,000,010	••	•••	•••	••		•1,001,000
PUMPING EXPENSES										
620.000 Operation Supervision & Engineering - PE	\$161,318	6-Assoc. w/power and pumping facilities	\$103,743	\$56,958	\$602	\$0	\$0	\$0	\$14	\$161,317
621.000 Fuel for Power Production	\$4,063	6-Assoc. w/power and pumping facilities	\$2,613	\$1,435	\$15	\$0	\$0	\$0	\$0	\$4,063
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	\$1,527,535	6-Assoc. w/power and pumping facilities	\$982,355	\$539,343	\$5,701	\$0	\$0	\$0	\$136	\$1,527,535
624.000 Pumping Labor and Expenses	\$938,586	6-Assoc. w/power and pumping facilities	\$603,603	\$331,397	\$3,503	\$0	\$0	\$0	\$84	\$938,587
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	\$23,135	6-Assoc. w/power and pumping facilities	\$14,878	\$8,169	\$86	\$0	\$0	\$0	\$2	\$23,135
627.000 Rents - PE	\$3,415	6-Assoc. w/power and pumping facilities	\$2,196	\$1,206	\$13	\$0	\$0	50	\$0	\$3,415
630,000 Maint, Supervision & Engineering - PE	\$25,147	6-Assoc. w/power and pumping facilities	\$16,172	\$8,879	\$94	\$0	\$0	\$0	\$2	\$25,147
631.000 Maint, of Structures & Improvements - PE	\$150	6-Assoc. w/power and pumping facilities	\$96	\$53	\$1	\$0	\$0	\$0	\$0	\$150
632,000 Maint, of Power Production Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
633.000 Maint. of Pumping Equipment	\$178,266	6-Assoc, w/power and pumping facilities	\$114,643	\$62,942	\$665	\$0	\$0	\$0	\$16	\$178,266

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Account Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and		n fan die operatie			
TOTAL PUMPING EXPENSES	\$2,861,615		\$1,840,299	\$1,010,382	\$10,680	S0	Services \$0	Collecting \$0	Fire Service \$254	Total \$2,861,615			
WATER TREATMENT EXPENSES													
640.000 Operation. Supervision & Engineer WTE	\$175,596	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$107,728	\$67,868	\$0	\$0	\$0	\$0	\$0	\$175,596			
641.000 Chemicals - WTE	\$1,934,822	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,187,013	\$747,809	\$0	\$0	\$0	\$0	\$0	\$1,934,822			
642.000 Operation Labor & Expenses - WTE	\$465,920	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$285,842	\$180,078	\$0	\$0	\$0	\$D	\$0	\$465,920			
643.000 Miscellanous Expenses - WTE	\$1,199,497		\$735,891	\$463,606	\$0	\$0	\$0	\$0	\$0	\$1,199,497			
644.000 Rents - WTE	\$115	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$71	\$44	\$0	S 0	\$0	\$0	\$0	\$115.			
650.000 Maint. Supervision & Engineering - WTE	\$131,663		\$80,775	\$50,888	\$0	\$0	\$0	\$0	\$0	\$131,663			
651.000 Maint, of Structures & Improvements - WTE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
652.000 Maint. of Water Treatment Equipment	\$75,956		\$46,599	\$29,357	\$0	\$0	\$0	\$0	\$0	\$75,956			
TOTAL WATER TREATMENT EXPENSES	\$3,983,569		\$2,443,919	\$1,539,650	\$0	\$0	\$0	. \$0	\$0	\$3,983,569			
TRANSMISSION & DIST. EXPENSES													
660.000 Operation Supervision & Engineering - TDE	\$37,059	11-T & D OP Basis	\$9,998	\$2,039	\$14,181	\$9,173	\$1.094	\$0	\$574	\$37,059			
661.000 Storage Facilities Expenses TDE	\$0	5-Assoclated with storage facilities.	\$0	\$0	\$0	S 0	\$0	\$0		50			
662.000 Transmission & Distribution Lines Expenses	\$1,186,159	7-Assoc. with trans. and distrib. mains	\$443,880	\$90,519	\$629,613	\$0	\$0	\$0	\$22,147	\$1,186,159			
663.000 Meter Expenses - TDE	\$407,267	9-Associated with meters	\$0	\$0	\$0	\$407,267	\$0	\$0	\$0	\$407,267			
664.000 Customer Installations Expenses - TDE	\$51,936	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$48,591	\$0	• •	\$51,936			
665.000 Miscellaneous Expenses - TDE	\$816,466	11-T & D OP Basis	\$220,263	\$44,918	\$312,428	\$202,095	\$24,112	\$0	\$12.650	\$816,466			
666.000 Rents - TDE	\$983	11-T & D OP Basis	\$265	\$54	\$376	\$243	\$29	\$0	• • • • • •	\$982			
670.000 Maint. Supervision and Engineering - TDE	\$64,570	12-Trans, & Dist. Maint. Expenses	\$17,923	\$3,269	\$26,706	\$5,194	\$4,146	\$0	\$7,332	\$64,570			
671.000 Maint, of Structures & Improvements - TDE	\$0	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
672.000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$52,149	5-Associated with storage facilities.	\$14,946	\$0	\$31,347	\$0	\$0	\$0	\$5,856	\$52,149			
673.000 Maint. of Transmission & Distribution Mains	\$338,596	7-Assoc. with trans. and distrib, mains	\$126,708	\$25,839	\$179,727	\$0	\$0	\$0	\$6,322	\$338,596			
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	\$35,025	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$32,769	\$0	\$2,256	\$35,025			
676.000 Maint. of Meters - TDE	\$41,050	9-Associated with meters	\$0	\$0	\$0	\$41,050	\$0	\$0	\$0	\$41,050			
677.000 Maint. of Hydrants - TDE	\$43,513	8-Public Fire	\$0	\$0	\$0	50	\$0	\$0		\$43,513			
678,000 Maint. of Miscellaneous Plant - TDE	\$536,244	12-Trans. & Dist. Maint. Expenses	\$148,846	\$27,151	\$221,791	\$43,134	\$34,433	\$0		\$536,244			
TOTAL TRANSMISSION & DIST. EXPENSES	\$3,611,017		\$982,829	\$193,789	\$1,416,169	\$708,156	\$145,174	\$0	\$164,899	\$3,611,016			
CUSTOMER ACCOUNTS EXPENSE													
901.000 Supervision - CAE	\$13,618	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$13,390	\$228	\$13,618			
902.000 Meter Reading Expenses - CAE	\$456,754	14-Meter reading costs.	\$0	\$0	\$0	\$0	\$0	\$456,754	\$0	\$456,754			
903.000 Customer Records & Collection Expenses	\$1,402,554	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$1,379,027	\$23,627	\$1,402,554			
904.000 Uncollectible Amounts - CAE	\$750,459	13-Allocation of Billing and Collecting Costs.	\$0	\$0	SO	\$0	\$0	\$737,870	\$12,589	\$750,459			
905.000 Misc. Customer Accounts Expense - CAE	\$333,858	13-Allocation of Billing and Collecting Costs.	\$0	\$0	\$0	\$0	\$0	\$328,258	\$5,600	\$333,858			
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,957,243		\$0	\$0	\$0	\$0	\$0	\$2,915,299	\$41,944	\$2,957,243			

CUSTOMER SERVICE EXPENSES

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Account	MO Adjusted	and a second	Maria di Salari Maria di Salari		an an the second se Second second	All Annas in 12 All Annas in 12		Billing and	Carlos Basardo - A Referencia de Artes			
Number	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Collecting	Fire Service	Total		
907.000 Customer Service & Information Expenses	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
TOTAL CUSTOMER SERVICE EXPENSES	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
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	\$2,178,926	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$2,038,603	\$0	\$140,323	\$2,178,926		
921.000 Office Supplies & Expenses	\$980,930	15-A&G Basis	\$353,037	\$181,374	\$117,614	\$58,562	\$11,967	\$241,211	\$17,166	\$980,931		
922.000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
923.000 Outside Services Employed	\$8,001,772	15-A&G Basis	\$2,879,838	\$1,479,528	\$959,412	\$477,706	\$97,622	\$1,967,636	\$140,031	\$8,001,773		
924.000 Property Insurance	\$1,479,526	15-A&G Basis	\$532,481	\$273,564	\$177.395	\$88,328	\$18,050	\$363,815	\$25,892	\$1,479,525		
925,000 Injuries & Damages	\$23,439	16-Labor Basis	\$5,890	\$2,628	\$3,124	\$1,556	\$4,678	\$4,833	\$729	\$23,438		
926.000 Employee Pensions & Benefits	\$679,165	16-Labor Basis	\$170,674	\$76,134	\$90,533	\$45,097	\$135.561	\$140,044	\$21,122	\$679,165		
927.000 Franchise Reguirements	SO	15-A&G Basis	\$0	\$0	\$0	\$0	\$100,001	\$10,044	\$0	\$010,105		
928,000 Regulatory Commission Expenses	\$17.059	15-A&G Basis	\$6,140	\$3,154	\$2,045	\$1,018	\$208	\$4,195	\$299	\$17,059		
929.000 Duplicate Charges - Credit	\$0	16-A&G Basis	\$0,140	\$0,154	\$2,045	\$1,013	\$200	\$4,135 \$0	\$235	\$17,055		
930.100 Institutional or Goodwill Advertising	\$0	15-A&G Basis	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0 \$0		
Expenses .												
930.200 Misc. General Expenses	\$431,600	15-A&G Basis	\$155,333	\$79,803	\$51,749	\$25,767	\$5,266	\$106,130	\$7,553	\$431,601		
930.300 Research & Development Expenses - AGE	\$23,264	15-A&G Basis	\$8,373	\$4,302	\$2,789	\$1,389	\$284	\$5,721	\$407	\$23,265		
931,000 Rents - AGE	\$217,888	15-A&G Basis	\$78,418	\$40,287	\$26,125	\$13,008	\$2,658	\$53,579	\$3,813	\$217,888		
932.000 Maint. of General Plant - AGE	\$337,057	15-A&G Basis	\$121,307	\$62,322	\$40,413	\$20,122	\$4,112	\$82,882	\$5,898	\$337,056		
TOTAL ADMIN. & GENERAL EXPENSES	\$14,370,626	-	\$4,311,491	\$2,203,096	\$1,471,199	\$732,553	\$2,319,009	\$2,970,046	\$363,233	\$14,370,627		
DEPRECIATION EXPENSE												
403.000 Depreciation Expense, Dep. Exp.	\$17,186,481	Class % from Depreciation Schedule	\$6,289,456	\$2,965,439	\$3,059,296	\$1,650,026	\$1,605,726	\$860,905	\$755,639	\$17,186,486		
TOTAL DEPRECIATION EXPENSE	\$17,186,481		\$6,289,456	\$2,965,439	\$3,059,296	\$1,650,026	\$1,605,726	\$860,905	\$755,639	\$17,186,486		
AMORTIZATION EXPENSE												
404.000 Amortization of Expense	\$48,239	15-A&G Basis	\$17,361	\$8,919	\$5,784	\$2,880	\$589	\$11.862	\$844	\$48,239		
405.000 Amortizaton of Reg Asset	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
405.000 Amortization of Reg Asset AFUDC	50		\$0	\$0	\$0	\$0	\$0	\$0	50	\$0		
407.000 Amortization - Property Losses	\$43,995	15-A&G Basis	\$15,834	\$8,135	\$5,275	\$2,627	\$537	\$10,818	\$770	\$43,996		
TOTAL AMORTIZATION EXPENSE	\$92,234		\$33,195	\$17,054	\$11,059	\$5,507	\$1,126	\$22,680	\$1,614	\$92,235		
OTHER OPERATING EXPENSES												
408.100 Property Taxes	\$7,067,552	19-Total COS Basis	\$2,591,671	\$1,236,115	\$1,194,416	\$528,653	\$535.014	\$737,146	\$245,951	\$7,068,966		
408.100 Payroll Taxes	\$640,604	16-Labor Basis	\$160,984	\$71,812	\$85,393	\$42,536	\$127.865	\$132.093	\$19,923	\$640,606		
408.100 Other Taxes	-\$11,386	16-Labor Basis	-\$2,861	-\$1,276	-\$1,518	-\$756	-\$2,273	-\$2,348	-\$354	-\$11,386		
408.100 PSC Assessment	\$644,389	15-A&G Basis	\$231,916	\$119,148	\$77,262	\$38,470	\$7,862	\$158,455	\$11,277	\$644,390		
0.000 True-up Estimate	\$4,648,271	18-Rate Base Basis	\$1,703,126	\$674,929	\$1,273,626	\$459,249	\$290,982	\$1,859	\$244,964	\$4,648,735		
TOTAL OTHER OPERATING EXPENSE	\$12,989,430	10-NALE DASE 04515	\$4,684,836	\$2,100,728	\$2,629,179	\$1,068,152	\$959,450	\$1,027,205	\$521,761	\$12,991,311		
TOTAL OPERATING & MAINT. EXPENSE	\$60,654,221	-	\$22,182,356	\$11,035,813	\$8,597,582	\$4,164,394	\$5,030,485	\$7,796,135	\$1,849,344	\$60,656,108		
NET INCOME BEFORE TAXES	\$36,354,784	•	\$22,182,356	\$11,035,813	\$8,597,582	\$4,164,394	\$5,030,485	\$7,796,135	\$1,849,344	\$60,656,108		
INCOME TAXES												
409.100 Current Income Taxes	\$9,073,668	15-A&G Basis	\$3,265,613	\$1,677,721	\$1,087,933	\$541,698	\$110,699	\$2,231,215	\$158,789	\$9,073,668		

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count	MO Adjusted					Carlo Marine I.		Billing and		
Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	The second secon	Fire Service	Total
TOTAL INCOME TAXES	\$9,073,668		\$3,265,613	\$1,677,721	\$1,087,933	\$541,698	\$110,699	\$2,231,215	\$158,789	\$9,073,
DEFERRED INCOME TAXES										/
410.100 Deferred Income Taxes - Def. Inc. Tax.	\$337,582	15-A&G Basis	\$121,496	\$62,419	\$40,476	\$20,154	\$4,119	\$83,011	\$5,908	\$337.
412.200 Amortization of Deferred ITC	-\$3,965	15-A&G Basis	-\$1,427	-\$733	-\$475	-\$237	-\$48	-\$975	-\$69	-\$3.5
0.000 Amortization of Protected Excess ADIT	-\$832,358	15-A&G Basis	-\$299,566	-\$153,903	-\$99,800	-\$49,692	-\$10,155	-\$204,677	-\$14,566	-\$832.3
0.000 Amortization of Unprotected Excess ADIT	-\$5,627,860	15-A&G Basis	-\$2,025,467	\$1,040,591	-\$674,780	-\$335,983	-\$68,660	-\$1,383,891	-\$98,488	\$5,627,8
TOTAL DEFERRED INCOME TAXES	-\$6,126,601		-\$2,204,964	-\$1,132,808	-\$734,579	-\$365,758	-\$74,744	-\$1,506,532	-\$107,215	\$6,126,0

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 income Statement

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	ccount	MO Adjusted					Other Public		Fire Protection F		
94	umber	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
	OPERATING REVENUES										
	461.100 Residential	\$152,125,085	To Residential	\$152,125,085	\$0	\$0	\$0	\$0	\$0	\$0	\$152,125,085
	461.200 Commercial	\$38,751,791	To Commercial	\$0	\$38,751,791	\$0	\$0	\$0	\$0	\$0	\$38,751,791
	461.300 Industrial	\$7,239,904	To Industrial	\$0	\$0	\$7,239,904	\$0	\$0	so	\$0	\$7,239,904
	462.000 Private Fire Protection	\$3,715,141	To Private Fire Protection	50	50	\$0	\$0	\$0	\$3,715,141	\$0	\$3,715,141
	463.000 Public Fire Protection	\$0	To Public Fire Protection	50	\$0	50	\$0	\$0	\$0	ŝo	\$0
	470.000 Other Revenue - Late Payment Charge	\$507,268	19-Total COS Basis	\$350,674	\$81,975	\$15,522	\$4,819	\$19,378	\$5,681	\$29,219	\$507,268
	472.000 Other Revenue - Rent	\$390,993	19-Total COS Basis	\$270,293	\$63,184	\$11,964	\$3,714	\$14,936	\$4,379	\$22,521	\$390,991
	464.000 Other Public Auth.	\$2,351,206	To Other Public Auth.	\$0	\$0	\$0	\$2,351,206	\$0	50	\$0	\$2,351,206
	466.000 Sales for Resale	\$6,505,742	To Sales for Resale	\$0	\$0	50	\$0	\$6,505,742	so	\$0	\$6,505,742
	471.000 Other Water Revenue - Oper. Rev.	\$2,622,002	19-Total COS Basis	\$1,812,590	\$423,716	\$80,233	\$24,909	\$100,160	\$29,366	\$151,027	\$2,622,001
	TOTAL OPERATING REVENUES	\$214,209,132		\$154,558,642	\$39,320,666	\$7,347,623	\$2,384,648	\$6,640,216	\$3,764,567	\$202,767	\$214,209,129
				-						······	
	SOURCE OF SUPPLY EXPENSES		1								
	601.000 Operation Labor & Expenses	\$255,690	2-Assoc. with facilities serving base and max,	\$160,650	\$49,092	\$18,154	\$2,634	\$25,160	SO	\$0	\$255,690
			day extra capacity functions.								
	602.000 Purchased Water	\$375,224	2-Assoc, with facilities serving base and max.	\$235,753	\$72,043	\$26,641	\$3,865	\$36,922	50	\$0	\$375,224
			day extra capacity functions.								
	603.000 Miscellaneous Expenses	\$3,857,033	2-Assoc. with facilities serving base and max.	\$2,423,374	\$740,550	\$273,849	\$39,727	\$379,532	\$0	\$0	\$3,857,032
			day extra capacity functions.								
	604.000 Rents - SSE	\$64,885	2-Assoc. with facilities serving base and max.	\$40,767	\$12,458	\$4,607	\$668	\$6,385	\$0	\$0	\$64,885
			day extra capacity functions.								
	610.000 Maint. Supervision & Engineering	\$260	2-Assoc. with facilities serving base and max.	\$163	\$50	\$18	\$3	\$26	\$0	\$0	\$260
			day extra capacity functions.								
	611.000 Maint. of Structures & Improvements	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			day extra capacity functions.								
	612.000 Maint. of Collect. & Impound. Reservoirs	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			day extra-capacity functions.								
	613.000 Maint. of Lake, River and Other Intakes	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			day extra capacity functions.								
	614.000 Maint. of Weils & Springs	\$57	2-Assoc. with facilities serving base and max.	\$36	\$11	\$4	\$1	\$6	\$0	\$0	\$58
		-	day extra capacity functions.								
	615.000 Maint. of infiltration Galleries & Tunnels	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			day extra capacity functions.								
	616.000 Maint. of Supply Mains	\$643	2-Assoc. with facilities serving base and max.	\$404	\$123	\$46	\$7	\$63	\$0	\$0	\$643
			day extra capacity functions.								
	617.000 Maint. Of Misc. Water Source Plant	\$230,466	2-Assoc, with facilities serving base and max.	\$144,802	\$44,249	\$16,363	\$2,374	\$22,678	· \$0	\$0	\$230,466
			day extra capacity functions.								
	TOTAL SOURCE OF SUPPLY EXPENSES	\$4,784,258		\$3,005,949	\$918,576	\$339,682	\$49,279	\$470,772	\$0	\$0	\$4,784,258
	PUMPING EXPENSES										
	620.000 Operation Supervision & Engineering - PE	\$19,390	6-Assoc, w/power and pumping facilities	\$11,840	\$3,616	\$1,328	\$194	\$1,842	\$132	\$438	\$19,390
	621.000 Fuel for Power Production	\$1,763	6-Assoc. w/power and pumping facilities	\$1,076	\$329	\$121	\$18	\$167	\$12	\$40	\$1,763
	622.000 Power Production Labor & Expenses	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0'	\$0	\$0	\$0	S 0	\$0	\$0
	623.000 Fuel or Power Purchased for Pumping	\$2,655,534	6-Assoc, w/power and pumping facilities	\$1,621,469	\$495,257	\$181,904	\$26,555	\$252,276	\$18,058	\$60,015	\$2,655,534
	624.000 Pumping Labor and Expenses	\$428,221	6-Assoc. w/power and pumping facilities	\$261,472	\$79,863	\$29,333	\$4,282	\$40,681	\$2,912	\$9,678	\$428,221
	625.000 Expenses Transferred - Cr.	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0
	626.000 Miscellaneous Expense	\$12,973	6-Assoc. w/power and pumping facilities	\$7,921	\$2,419	\$889	\$130	\$1,232	\$88	\$293	\$12,972
	627.000 Rents - PE	\$4,957	6-Assoc. w/power and pumping facilities	\$3,027	\$924	\$340	\$50	\$471	\$34	\$112	\$4,958
	630.000 Maint. Supervision & Engineering - PE	\$19,339	6-Assoc. w/power and pumping facilities	\$11,808	\$3,607	\$1,325	\$193	\$1,837	\$132	\$437	\$19,339
	631.000 Maint, of Structures & Improvements - PE	\$7,261	6-Assoc, w/power and pumping facilities	\$4,434	\$1,354	\$497	\$73	\$690	\$49	\$164	\$7,261
	632.000 Maint. of Power Production Equipment	\$1,072	6-Assoc. w/power and pumping facilities	\$655	\$200	\$73	\$11	\$102	\$7	\$24	\$1,072
	633.000 Maint. of Pumping Equipment	\$266,868	6-Assoc. w/power and pumping facilities	\$162,950	\$49,771	\$18,280	\$2,669	\$25,352	\$1,815	\$6,031	\$266,868

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area Income Statement

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Account	MO Adjusted		1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -			0.460.200260.000	() al General an	CARLER SURVEY		
Number Description	Jurisdictional	Allocation Number	Residential	A1123年7月13日4月1日4日4月19日	Industrial	Other Public Auth.	Sales for Resale	Fire Protection Fi - Private	- Public	Total
TOTAL PUMPING EXPENSES	\$3,417,378		\$2,086,652	\$637,340	\$234,090	\$34,175	\$324,650	\$23,239	\$77,232	\$3,417,378
WATER TREATMENT EXPEN	SES									
640.000 Operation. Supervision & Eng	lineer WTE \$10,446	2-Assoc. with facilities serving base and max. day extra capacity functions,	\$6,563	\$2,006	\$742	\$108	\$1,028	\$0	\$0	\$10,447
641.000 Chemicals - WTE	\$7,661,057		\$4,813,442	\$1,470,923	\$543,935	\$78,909	\$753,848	\$0	\$0	\$7,661,057
642.000 Operation Labor & Expenses	- WTE \$2,684,931		\$1,686,942	\$515,507	\$190,630	\$27,655	\$264,197	\$0	\$0	\$2,684,931
643.000 Miscellanous Expenses - WTI	£ \$379,937		\$238,714	\$72,948	\$26,976	\$3,913	\$37,386	\$0	\$0	\$379,937
644.000 Rents - WTE	\$130,015	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$81,688	\$24,963	\$9,231	\$1,339	\$12,793	\$0	\$0	\$130,014
650.000 Maint. Supervision & Enginee	ring - WTE \$1,437,172	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$902,975	\$275,937	\$102,039	\$14,803	\$141,418	\$0	\$0	\$1,437,172
651.000 Maint, of Structures & Improv	ements - WTE \$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	S 0
652.000 Maint. of Water Treatment Eq	ulpment \$773,987		\$486,296	\$148,606	\$54,953	\$7,972	\$76,160	\$0	S 0	\$773,987
TOTAL WATER TREATMENT	EXPENSES \$13,077,545		\$8,216,620	\$2,510,890	\$928,506	\$134,699	\$1,286,830	\$0	\$0	\$13,077,545
TRANSMISSION & DIST. EXPI	ENSES		-							
660.000 Operation Supervision & Eng		11-T & D OP Basis	\$19,622	\$8,489	\$744	\$375	\$834	-\$52	\$2,315	\$32,327
661.000 Storage Facilities Expenses T		5-Associated with storage facilities.	-\$201	-\$55	-\$15	-53	-\$31	-\$1	-\$3	-\$309
662.000 Transmission & Distribution (lines Expenses -\$581,586-	7-Assoc. with trans. and distrib. mains	-\$404,842	-\$112,304	-\$10,178	-\$5,990	-\$10,469	-\$8,666	-\$29,137	-\$581,586
663.000 Meter Expenses - TDE	\$46,779	9-Assoclated with meters	\$42,396	\$2,933	\$669	\$781	\$0	\$0	\$0	\$46,779
664.000 Customer Installations Expen	ses - TDE \$128,214	10-Factors for allocating COS to customer class.	\$115,636	\$2,690	\$167	\$500	\$0	\$9,321	\$0	\$128,214
665.000 Miscellaneous Expenses - TD	E \$4,426,917	11-T & D OP Basis	\$2,687,139	\$1,162,508	\$101,819	\$51,352	\$114,214	-\$7,083	\$316,967	\$4,426,916
666.000 Rents - TDE	\$7,106	11-T & D OP Basis	\$4,313	\$1,866	\$163	\$82	\$183	-\$11	\$509	\$7,105
670.000 Maint. Supervision and Engin		12-Trans. & Dist. Maint, Expenses	\$3,228	\$679	\$69	\$44	\$69	\$87	\$499	\$4,675
671.000 Maint, of Structures & Improv		12-Trans. & Dist, Maint, Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
672.000 Maint, of Dist. Reservoirs & S TDE	••	5-Assoclated with storage facilities.	\$49,483	\$13,411	\$3,728	\$720	\$7,592	\$189	\$644	\$75,767
673.000 Maint. of Transmission & Dist 674.000 Maint. of Fire Mains - TDE		7-Assoc, with trans, and distrib, mains	\$1,514,588	\$420,151	\$38,077	\$22,411	\$39,165	\$32,420	\$109,009	\$2,175,821
675.000 Maint, of Services - TDE	\$0 \$363.519	8-Public Fire 10-Factors for allocating COS to customer class.	\$0 \$327,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$500,513	to-ractors for anocating COS to customer class.	\$327,858	\$7,343	\$473	\$1,418	\$0	\$26,428	\$0	\$363,520
676.000 Maint. of Meters - TDE	\$335,310	9-Associated with meters	\$303,891	\$21.024	\$4,795	\$5,600	S 0	\$0	50	\$335,310
677.000 Maint, of Hydrants - TDE	\$229,527	8-Public Fire	\$0	\$0	50	\$0	50	\$0	\$229,527	\$229,527
678.000 Maint, of Miscellaneous Plant	- TDE \$3,241,460	12-Trans. & Dist. Maint. Expenses	\$2,237,904	\$470,984	\$47,974	\$30,794	\$47,649	\$60,291	\$345,864	\$3,241,460
TOTAL TRANSMISSION & DIS	T. EXPENSES \$10,485,527		\$6,901,015	\$1,999,619	\$188,485	\$108,084	\$199,206	\$112,923	\$976,194	\$10,485,526
CUSTOMER ACCOUNTS EXP	ENSE									
901.000 Supervision - CAE	\$7,491	13-Allocation of Billing and Collecting Costs.	\$7,230	\$100	\$2	\$19	\$0	\$140	**	67 404
902.000 Meter Reading Expenses - CA		14-Meter reading costs.	\$156,813	\$2,184	\$48 \$48	\$ \$399	\$0 \$0	\$140	\$0 \$0	\$7,491 \$159,444
903.000 Customer Records & Collection			\$2,613,314	\$36,285	\$812	\$6,770	\$0 \$0	\$50,636	\$U \$0	\$159,444 \$2,707,817
904.000 Uncollectible Amounts - CAE		13-Allocation of Billing and Collecting Costs.	\$2,095,095	\$29,089	\$651	\$5,427	\$0 \$0	\$40,595	50 50	\$2,170,817
905.000 Misc. Customer Accounts Ex			\$551,990	\$7,664	\$172	\$1,430	\$0	\$10,695	\$0	\$571,951
TOTAL CUSTOMER ACCOUN		÷	\$5,424,442	\$75,322	\$1,685	\$14,045	\$0	\$102,066	50	\$5,617,560

CUSTOMER SERVICE EXPENSES

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Missourl American Water Company Case Number WR-2020-0344 St. Louis County Service Area o Income Statement

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Account	MO Adjusted		a na shekarar na shekarar Na shekarar na s		na lisando i Sa A	Other Public	Sales for	Fire Protection F	in Brotastian	a de sela
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	industrial 🔍 🖗	Auth.	Resale	- Private	- Públic	Total
907.000 Customer Service & Information Expenses		10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$5,396,166	10-Factors for allocating COS to customer class.	\$4,866,802	\$109,003	\$7,015	\$21,045	\$0	\$392,301	\$0	\$5,396,166
921.000 Office Supplies & Expenses	\$1,574,939	15-A&G Basis	\$1,119,152	\$242,068	\$55,438	\$13,702	\$73,077	\$12,914	\$58,588	\$1,574,939
922.000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0
923.000 Outside Services Employed	\$22,093,430	15-A&G Basis	\$15,699,591	\$3,395,760	\$777,689	\$192,213	\$1,025,135	\$181,166	\$821,876	\$22,093,430
924.000 Property Insurance	\$4,160,001	15-A&G Basis	\$2,956,097	\$639,392	\$146,432	\$36,192	\$193.024	\$34,112	\$154,752	\$4,160,001
925.000 Injuries & Damages	\$72,595	16-Labor Basis	\$53,895	\$9,554	\$1,829	\$574	\$2,330	\$1,590	\$2,824	\$72,596
926.000 Employee Pensions & Benefits	\$533,800	16-Labor Basis	\$396,293	\$70,248	\$13,452	\$4,217	\$17,135	\$11,690	\$20,765	\$533,800
927.000 Franchise Requirements	\$000,000	15-A&G Basis	\$050,250	\$70,240	\$15,452	\$0 \$0	\$17,135	\$11,050	\$20,785	\$533,800 \$0
928.000 Regulatory Commission Expenses	\$37,667	15-A&G Basis	\$26,766	\$5,789	• •	\$328		• •		
929.000 Duplicate Charges - Credit					\$1,326		\$1,748	\$309	\$1,401	\$37,667
	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.100 Institutional or Goodwill Advertising Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930.200 Misc. General Expenses	\$924,419	15-A&G Basis	\$656,892	\$142,083	\$32,540	\$8,042	\$42,893	\$7,580	\$34,388	\$924,418
930.300 Research & Development Expenses - AGE	\$65,645	15-A&G Basis	\$46,647	\$10,090	\$2,311	\$571	\$3,046	\$538	\$2,442	\$65,645
931.000 Rents - AGE	\$95,697	15-A&G Basis	\$68,002	\$14,709	\$3,369	\$833	\$4,440	\$785	\$3,560	\$95,698
932.000 Maint. of General Plant - AGE	\$1,105,565	15-A&G Basis	\$785,614	\$169,925	\$38,916	\$9,618	\$51,298	\$9,066	\$41,127	\$1,105,564
TOTAL ADMIN. & GENERAL EXPENSES	\$36,059,924		\$26,675,751	\$4,808,621	\$1,080,317	\$287,335	\$1,414,125	\$652,051	\$1,141,723	\$36,059,924
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$35,791,131	Class % from Depreciation Schedule	\$24,239,608	\$5,934,235	\$1,039,743	\$364,150	\$1,253,235	\$338,211	\$2,621,951	\$35,791,134
TOTAL DEPRECIATION EXPENSE	\$35,791,131	· · · · · · · · · · · · · · · · · · ·	\$24,239,608	\$5,934,235	\$1,039,743	\$364,150	\$1,253,235	\$338,211	\$2,621,951	\$35,791,134
AMORTIZATION EXPENSE										
404.000 Amortization of Expense	\$160,839	15-A&G Basis	\$114,292	\$24,721	\$5,662	\$1,399	\$7,463	\$1,319	\$5,983	\$160,839
405.000 Amortizaton of Reg Asset	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	SO	\$100,000
405.000 Amortization of Reg Asset AFUDC	50	15-A&G Basis	\$0	\$0	so	\$0	so	50	\$0	\$0
407.000 Amortization - Property Losses	\$110,542	15-A&G Basis	\$78,551	\$16,990	\$3,891	\$962	\$5,129	\$906	\$4,112	\$110,541
TOTAL AMORTIZATION EXPENSE	\$271,381	13-Add Dasis	\$192.843	\$41,711	\$9,553	\$2.361	\$12,592	\$2.225	\$10,095	\$271,380
OTHER OPERATING EXPENSES						- , -		,		
408.100 Property Taxes	\$18,353,757	19-Total COS Basis	\$12,687,952	\$2,965,967	\$561,625	\$174,361	\$701,114	\$205,562	\$1,057,176	\$18,353,757
408.100 Payroll Taxes	\$1,546,119	16-Labor Basis	\$1,147,839	\$203,469	\$38,962	\$12,214	\$49,630	\$33,860	\$60,144	\$1,546,118
408.100 Other Taxes	-\$113,560	16-Labor Basis	-\$84,307	-\$14,944	-\$2,862	-\$897	-\$3,645	-\$2,487	-\$4,417	-\$113,559
408.100 PSC Assessment	\$1,416,479	15-A&G Basis	\$1,006,550	\$217,713	\$49,860	\$12,323	\$65,725	\$11,615	\$52,693	\$1,416,479
0.000 True-up Estimate	\$10,124,490	18-Rate Base Basis	\$6,817,832	\$1,766,724	\$230,838	\$105,295	\$255,137	\$112,382	\$836,283	\$10,124,491
TOTAL OTHER OPERATING EXPENSE	\$31,327,285		\$21,575,866	\$5,138,929	\$878,423	\$303,296	\$1,067,961	\$360,932	\$2,001,879	\$31,327,286
TOTAL OPERATING & MAINT: EXPENSE	\$140,831,990		\$98,318,746	\$22,065,243	\$4,700,484	\$1,297,424	\$6,029,372	\$1,591,647	\$6,829,074	\$140,831,991
NET INCOME BEFORE TAXES	\$73,377,142		\$56,239,896	\$17,255,423	\$2,647,139	\$1,087,224	\$610,844	\$2,162,920	-\$6,626,307	\$73,377,138
INCOME TAXES										
409.100 Current Income Taxes	\$15,580,945	15-A&G Basis	\$11,071,820	\$2,394,791	\$548,449	\$135,554	\$722,956	\$127,764	\$579,611	\$15,580,945

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Income Statement

Account Number Description TOTAL INCOME TAXES	MO Adjusted Jurisdictional \$15,580,945	Allocation Number	Residential \$11.071.820	Commercial \$2,394,791	Industrial \$548,449	Other Public Auth. \$135,554	Sales for f Resale \$722,956	Fire Protection Fi - Private \$127,764	re Protection - Public \$579,611	Total \$15,580,945
DEFERRED INCOME TAXES 410.100 Deferred Income Taxes - Def. Inc. Tax. 412.200 Amortization of Deferred ITC 0.000 Amortization of Protected Excess ADIT 0.000 Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES	\$994,394 -\$99,655 -\$2,091,396 -\$14,140,658 -\$15,337,315	15-A&G Basis 15-A&G Basis 15-A&G Basis 15-A&G Basis	\$706,616 -\$70,815 -\$1,486,146 -\$10,048,352 -\$10,898,697	\$152,838 -\$15,317 -\$321,448 -\$2,173,419 -\$2,357,346	\$35,003 -\$3,508 -\$73,617 -\$497,751 -\$539,873	\$8,651 -\$867 -\$18,195 <u>-\$123,024</u> -\$133,435	\$46,140 -\$4,624 -\$97,041 <u>-\$656,127</u> -\$711,652	\$8,154 -\$817 -\$17,149 -\$115,953 -\$125,765	\$36,991 -\$3,707 -\$77,800 -\$526,032 -\$570,548	\$994,393 -\$99,655 -\$2,091,396 -\$14,140,658 -\$15,337,316

NET OPERATING INCOME \$73,133,512 \$66,066,773 \$17,217,978 \$2,638,563 \$1,085,105 \$5599,640 \$2,160,921 \$6,635,370 \$73,133,509

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0

Income Statement

Base

Allocation Number

Account MO Ad Number Jurisdi	
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Max Day Max Hour

Metors

Billing and Services Collecting Fire Service

•										
OPERATING REVENUES										
461.100 Residential	\$152,125,085		S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461,200 Commercial	\$38,751,791		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
461.300 Industrial	\$7,239,904		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
462.000 Private Fire Protection	\$3,715,141		\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
463.000 Public Fire Protection	\$0		\$0	\$0	\$0	\$0	\$0	\$9	\$0	\$0
470.000 Other Revenue - Late Payment Charge	\$507,268		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
472.000 Other Revenue - Rent	\$390,993		\$0	\$0	\$0	\$0	S0	\$0	\$0	\$0
464.000 Other Public Auth.	\$2,351,206		\$0	\$0	. \$0	\$0	\$0	\$0	\$0	\$0
466.000 Sales for Resale	\$6,505,742		\$0	\$0	\$0	\$0	\$0	\$0	\$0	- \$0
471,000 Other Water Revenue - Oper. Rev.	\$2,622,002	19-Total COS Basis	\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205,041	\$164,924	\$2,622,003
TOTAL OPERATING REVENUES	\$214,209,132	-	\$1,031,233	\$369,440	\$592,835	\$165,223	\$103,307	\$205,041	\$164,924	\$2,622,003
The second state of the second s second second s second second s second second se										
SOURCE OF SUPPLY EXPENSES					•					
601.000 Operation Labor & Expenses	\$255,690	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$156,866	\$98,824	\$0	\$0	\$0	\$0	\$0	\$255,690
602,000 Purchased Water	\$375,224	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$230,200	\$145,024	\$0	\$0	\$0	\$0	\$0	\$375,224
603.000 Miscellaneous Expenses	\$3,857,033	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$2,366,290	\$1,490,743	S 0	\$0	\$0	\$0	\$0	\$3,857,033
604.000 Rents - SSE	\$64,885	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$39,807	\$25,078	\$0	\$0	\$0	\$0	\$0	\$64,885
610.000 Maint. Supervision & Engineering	\$260	2-Assoc. with facilities serving base and max.	\$160	\$100	\$0	\$0	\$0	\$0	\$0	\$260
611.000 Maint. of Structures & Improvements	\$0	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
612.000 Maint. of Collect. & Impound. Reservoirs	\$0	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
613.000 Maint. of Lake, River and Other Intakes	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
614.000 Maint. of Wells & Springs	\$57	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$35	\$22	\$0	\$0.	\$0	\$0	\$0	\$57
615.000 Maint, of Infiltration Galleries & Tunnels	\$0	2-Assoc. with facilities serving base and max.	\$0	\$0	sò	\$0	\$0	\$0	\$0	\$0
615.000 Maint, of Supply Mains	\$643	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$394	\$249	\$0	\$0	\$0	\$0	\$0	\$643
		day extra capacity functions.		*** ***	~~	\$0	\$0	\$0	\$0	\$230,466
617.000 Maint. Of Misc. Water Source Plant	\$230,466	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$141,391	\$89,075	\$0					
TOTAL SOURCE OF SUPPLY EXPENSES	\$4,784,258		\$2,935,143	\$1,849,115	\$0	\$0	\$0	\$0	\$0	\$4,784,258
PUMPING EXPENSES					÷					
620,000 Operation Supervision & Engineering - PE	\$19,390	6-Assoc. w/power and pumping facilities	\$12,467	\$6,846	\$71	\$0	\$0	\$0	\$6	\$19,390
621.000 Fuel for Power Production	\$1,763	6-Assoc. w/power and pumping facilities	\$1,134	\$622	\$6	\$0	\$0	\$0	\$1	\$1,763
622.000 Power Production Labor & Expenses	so	6-Assoc, w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
623.000 Fuel or Power Purchased for Pumping	\$2,655,534	6-Assoc. w/power and pumping facilities	\$1,707,415	\$937,618	\$9,679	\$0	\$0	\$0	\$822	\$2,655,534
624,000 Pumping Labor and Expenses	- \$428,221	6-Assoc, w/power and pumping facilities	\$275,331	\$151,197	\$1,561	\$0	\$0	\$0	\$133	\$428,222
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	\$12,973	6-Assoc, w/power and pumping facilities	\$8,341	\$4,581	\$47	\$0	\$0	\$0	, \$4	\$12,973
627.000 Rents - PE	\$4,957	6-Assoc. w/power and pumping facilities	\$3,187	\$1,750	\$18	\$0	\$0	\$0	\$2	\$4,957
630.000 Maint. Supervision & Engineering - PE	\$19,339		\$12,434	\$6,828	\$70	\$0	\$0	\$0	\$6	\$19,338
631.000 Maint. of Structures & Improvements - PE	\$7,261	6-Assoc. w/power and pumping facilities	\$4,669	\$2,564	\$26	\$0	\$0	\$0	\$2	\$7,261
632.000 Maint, of Power Production Equipment	\$1,072		\$689	\$379	\$4	\$0	\$0	\$0	\$0	\$1,072
633.000 Maint, of Pumping Equipment	\$266,868		\$171,587	\$94,226	\$973	\$0	\$0	\$0	\$83	\$266,869
sectors many or conbuil equipment		- · · · · · · · · · · · · · · · · · · ·			••••					

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Income Statement Page: 1 of 4 .

Total

Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Income Statement

Account	MO Adjusted	energia esta en esta esta esta esta esta esta esta esta	Secondaria			er en la compañía de la	an a	a an that a		- 19-12 - 19-28-1 19-12 - 19-28-1
Number	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Readese (1997)	Billing and		2
TOTAL PUMPING EXPENSES	\$3,417,378		\$2,197,254	\$1,206,611	\$12,455	\$0	Services S0	Collecting \$0	Fire Service \$1,059	Total \$3,417,37
WATER TREATMENT EXPENSES										
640.000 Operation, Supervision & Engineer, - WTE	\$10,446	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$6,409	\$4,037	\$0	S 0	\$0	\$0	\$0	\$10,44
641.000 Chemicals - WTE	\$7,661,057	2-Assoc, with facilities serving base and max.	\$4,700,058	\$2,960,999	\$0	\$0	\$0	\$0	\$0	\$7,661,05
642.000 Operation Labor & Expenses - WTE	\$2,684,931		\$1,647,205	\$1,037,726	\$0	\$0	\$0	\$0	\$0	\$2,684,93
643.000 Miscellanous Expenses - WTE	\$379,937	g and and max.	\$233,091	\$146,846	S 0	\$0	\$0	\$0	\$0	\$379,93
644.000 Rents - WTE	\$130,015	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$79,764	\$50,251	\$0	\$0	\$0	S 0	\$0	\$130,01
650.000 Maint. Supervision & Engineering - WTE	\$1,437,172		\$881,705	\$555,467	\$0	\$0	\$0	\$0	50	\$1,437,172
651.000 Maint. of Structures & Improvements - WTE	\$0	and max.	\$0	\$0	\$0	50	\$0	× 50	\$0	\$1,000,000
652.000 Maint. of Water Treatment Equipment	\$773,987	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$474,841	\$299,146	\$0	50	\$0 \$0	\$0	\$0 \$0	\$773,987
TOTAL WATER TREATMENT EXPENSES	\$13,077,545	day extra capacity functions.	\$8,023,073	\$5,054,472		50	50	\$0	\$0 \$0	\$13,077,545
					••	••	40		20	\$15,077,540
TRANSMISSION & DIST. EXPENSES										
660.000 Operation Supervision & Engineering - TDE	\$32,327	11-T & D OP Basis	\$32,327	\$0	\$0	\$0	\$0	\$0	\$0 <	\$32,327
661.000 Storage Facilities Expenses TDE	-\$308	5-Assoclated with storage facilities.	-\$95	\$0	-\$210	\$0	\$0	\$0	-\$3	-\$30
662.000 Transmission & Distribution Lines Expenses	-\$581,586	7-Assoc, with trans, and distrib, mains	-\$201,257	-\$41,009	-\$301,494	\$0	\$0	\$0	-\$37,825	-\$581,585
663.000 Meter Expenses - TDE	\$46,779	9-Associated with meters	\$0	50						
664.000 Customer Installations Expenses - TDE		10-Factors for allocating COS to customer class.	\$0	50	\$0 \$0	\$46,779 \$0	\$0 \$118,893	\$0 \$0	\$0 \$9,321	\$46,779 \$128,214
665.000 Miscellaneous Expenses - TDE	\$4,426,917	11-T & D OP Basis	\$4,426,917	50	50	S 0	••			
666.000 Rents - TDE	\$7,106	11-T & D OP Basis	\$7,106	\$0 \$0	50 50	\$0 \$0	\$0	\$0	\$0	\$4,426,917
670.000 Maint. Supervision and Engineering - TDE	\$4,676	12-Trans. & Dist. Maint, Expenses	\$1,141	. \$226	\$0 \$1,735	\$0 \$493	\$0 \$496	\$0	\$0	\$7,100
671.000 Maint. of Structures & Improvements - TDE	\$0	12-Trans. & Dist, Maint, Expenses	\$0	\$0	\$1,755	\$0 \$0	3456 SO	. \$0 \$0	\$586	\$4,677
672.000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$75,766	5-Associated with storage facilities.	\$23,313	\$0	\$51,619	\$0	\$0	\$0	\$0 \$833	\$(\$75,76
673.000 Maint, of Transmission & Distribution Mains	\$2,175,820	7-Assoc, with trans, and distrib, mains	\$752,940	\$153,423	\$1,127,945	S 0	\$0	\$0	\$141.512	\$2,175,820
674.000 Maint, of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	\$0	sõ	50 50	\$0	\$141,512 \$0	\$2,175,820
675.000 Maint. of Services - TDE	\$363,519	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$337,091	\$0	\$26,428	\$363,519
676.000 Maint, of Meters - TDE	\$335,310	9-Associated with meters	\$0	so	SO	**** ***				
677.000 Maint, of Hydrants - TDE	\$229,527	8-Public Fire	50 \$0	\$0 \$0		\$335,310	\$0	\$0	\$0	\$335,310
678.000 Maint. of Miscellaneous Plant - TDE	\$3,241,460	12-Trans. & Dist. Maint, Expenses	\$791,270	\$0 \$156,391	\$0	\$0	\$0	\$0	\$229,527	\$229,527
TOTAL TRANSMISSION & DIST. EXPENSES	\$10,485,527	Le riente a blac manie Expenses	\$5,833,662	\$269,031	\$1,202,384 \$2,081,979	\$341,797 \$724,379	\$343,612 \$800,092	\$0 \$0	\$406,005 \$776,384	\$3,241,459 \$10,485,527
CUSTOMER ACCOUNTS EXPENSE				-						
901.000 Supervision - CAE	\$7,491	13-Allocation of Billing and Collecting Costs.	**				4 -			
902.000 Meter Reading Expenses - CAE	\$159,444	13-Allocation of Billing and Collecting Costs, 14-Meter reading costs.	\$0	\$0	\$0	so	\$0	\$7,351	\$140	\$7,491
903.000 Customer Records & Collection Expenses	\$2,707,817	13-Allocation of Billing and Collecting Costs.	\$0 \$0	\$0 \$0	\$0	50	50	\$159,444	\$0	\$159,444
904.000 Uncollectible Amounts - CAE	\$2,170,858	13-Allocation of Billing and Collecting Costs.	\$0 \$0	S0 -	\$0 \$0	\$0	\$0	\$2,657,208	\$50,609	\$2,707,817
905.000 Misc. Customer Accounts Expense - CAE	\$571,951	13-Allocation of Billing and Collecting Costs.	30 \$0	50 50	50 50	\$0 \$0	\$0 \$0	\$2,130,285	\$40,573	\$2,170,858
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$5,617,561		\$0	\$0	\$0	\$0	\$0 \$0	\$561,261 \$5,515,549	\$10,690 \$102,012	\$571,951 \$5,617,561

CUSTOMER SERVICE EXPENSES

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0

Income Statement

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Imber Description	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters	Services	Billing and Collecting	Fire Service	Total
907.000 Customer Service & Information Expenses	\$0 10	-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	energy and the second
TOTAL CUSTOMER SERVICE EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
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	
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADMIN. & GENERAL EXPENSES		<i>i</i>								
920.000 Admin. & General Salaries	\$5,396,166 10	Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$5,003,865	\$0	\$392,301	\$5,396,1
921.000 Office Supplies & Expenses	\$1,574,939	15-A&G Basis	\$728.882	\$255.770	\$123.003	\$42.681	\$47,248	\$325,540	\$51,815	\$1,574.
922.000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$525,540	301,015 \$0	\$1,374,
923.000 Outside Services Employed	\$22,093,430	15-A&G Basis	\$10,224,839	\$3,587,973	\$1,725,497	\$598,732	\$662,803	\$4,566,712	\$726,874	\$22,093,
924.000 Property Insurance	\$4,160,001	15-A&G Basis	\$1,925,248	\$675,584	\$324,896	\$112,736	\$124,800	\$859,872		
925.000 injuries & Damages	\$72,595	16-Labor Basis	\$27,680	\$7,637	\$5,931	\$112,736			\$136,864	\$4,160
926.000 Employee Pensions & Benefits	\$533,800	16-Labor Basis	\$203,538	\$56,156	\$43,611		\$15,949	\$9,873	\$3,463	\$72
927.000 Franchise Requirements	5050,000	15-A&G Basis	\$203,538 \$D	02 02		\$15,160	\$117,276	\$72,697	\$25,462	\$533
928.000 Regulatory Commission Expenses	\$37,667	15-A&G Basis	•••		\$0	\$0	50	\$0	\$0	
929.000 Duplicate Charges - Credit	\$37,687 \$0		\$17,432	\$6,117	\$2,942	\$1,021	\$1,130	\$7,786	\$1,239	\$37
930.100 Institutional or Goodwill Advertising		15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Expenses	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	50	
930.200 Misc. General Expenses	\$924,419	15-A&G Basis	\$427,821	\$150,126	\$72,197	\$25,052	\$27,733	\$191,077	\$30,413	\$924
930.300 Research & Development Expenses - AGE	\$65,645	15-A&G Basis	\$30,381	\$10,661	\$5,127	\$1,779	\$1,969	\$13,569	\$2,160	\$65
931.000 Rents - AGE	\$95,697	15-A&G Basis	\$44,289	\$15.541	\$7,474	\$2,593	\$2,871	\$19,781	\$3,148	\$96
932.000 Maint. of General Plant - AGE	\$1,105,565	15-A&G Basis	\$511,655	\$179,544	\$86,345	\$29,961	\$33,167	\$228,520	\$36,373	\$1,105
TOTAL ADMIN. & GENERAL EXPENSES	\$36,059,924		\$14,141,765	\$4,945,109	\$2,397,023	\$831,777	\$6,038,811	\$6,295,327	\$1,410,112	\$36,059
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$35,791,131	Class % from Depreciation Schedule	\$13,216,460	\$4,670,266	\$10,105,383	\$3,470,611	\$192,535	\$1,312,503	\$2,823,375	\$35,791
TOTAL DEPRECIATION EXPENSE	\$35,791,131	•	\$13,216,460	\$4,670,266	\$10,105,383	\$3,470,611	\$192,535	_\$1,312,503	\$2,823,375	\$35,791
AMORTIZATION EXPENSE										
404.000 Amortization of Expense	\$160,839	15-A&G Basis	\$74,436	\$26,120	\$12,562	\$4,359	\$4,825	\$33,245	\$5,292	\$160
405.000 Amortizaton of Reg Asset	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0100
405,000 Amortization of Reg Asset AFUDC	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	50	so	\$0	
407.000 Amortization - Property Losses	\$110,542	15-A&G Basis	\$51,159	\$17,952	\$8.633	\$2,996	\$3,316	\$22.849	\$3,637	\$110
TOTAL AMORTIZATION EXPENSE	\$271,381		\$125,595	\$44,072	\$21,195	\$7,355	\$8,141	\$56,094	\$8,929	\$271
OTHER OPERATING EXPENSES										
408.100 Property Taxes	\$18,353,757	19-Total COS Basis	\$7,218,533	\$2,586,044	\$4,149,784	\$1,086,542	\$723,138	\$1,435,264	\$1,154,451	\$18,35
408.100 Payroll Taxes	\$1,546,119	16-Labor Basis	\$589,535	\$162,652	\$126,318	\$43,910	\$339,682	\$210,272	\$73,750	\$1,546
408,100 Other Taxes	\$113,560	16-Labor Basis	-\$43,300	-\$11,947	-\$9,278	-\$3,225	-\$24,949	-\$15,444	-\$5,417	-\$113
408.100 PSC Assessment	\$1,416,479	15-A&G Basis	\$655,546	\$230,036	\$110,627	\$38,387	\$42,494	\$292,786	\$46,602	-5111 \$1,41(
0.000 True-up Estimate	\$10,124,490	18-Rate Base Basis	\$3,402,841	\$981,063	\$4,016,385	\$846,407	-\$65,809	\$2,786	\$938,540	
TOTAL OTHER OPERATING EXPENSE	\$31,327,285		\$11,823,155	\$3,947,848	\$8,393,836	\$2,012,021	\$1,014,556	\$1,927,940	\$338,540	\$10,12 \$31,32
TOTAL OPERATING & MAINT. EXPENSE	\$140,831,990		\$58,296,107	\$21,986,524	\$23,011,871	\$7,046,143	\$8,054,135	\$15,107,413	\$7,329,797	\$140,831
NET INCOME BEFORE TAXES	\$73,377,142		\$58,296,107	\$21,986,524	\$23,011,871	\$7,046,143	\$8,054,135	\$15,107,413	\$7,329,797	\$140,831
INCOME TAXES										
409.100 Current Income Taxes										

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0

Income Statement

Account Number Description TOTAL INCOME TAXES	MO Adjusted Jurisdictional \$16,580,945	Allocation Number	Base \$7,210,861	Max Day \$2,530,345	Max Hour \$1,216,872	Moters	Services		Fire Service	Total
DEFERRED INCOME TAXES 410.100 Deferred income Taxes - Def. Inc. Tax. 412.200 Amortization of Deferred ITC 0.000 Amortization of Protected Excess ADIT 0.000 Amortization of Unprotected Excess ADIT TOTAL DEFERRED INCOME TAXES	\$994,394 -\$99,655 -\$2,091,396 <u>-\$14,140,658</u> -\$15,337,316	15-A&G Basis 15-A&G Basis 15-A&G Basis 15-A&G Basis	\$460,206 -\$46,120 -\$967,898 <u>-\$6,544,297</u> -\$7,098,109	\$161,490 -\$16,184 -\$339,643 -\$2,296,443 -\$2,490,780	\$77,662 -\$7,783 -\$163,338 -\$1,104,385 -\$1,197,844	\$422,244 \$26,948 -\$2,701 -\$56,677 -\$383,212 -\$415,642	\$467,428 \$29,832 -\$2,990 -\$62,742 <u>-\$424,220</u> -\$460,120	\$3,220,581 \$205,541 -\$20,599 -\$432,292 <u>-\$2,922,874</u> -\$3,170,224	\$512,613 \$32,716 -\$3,279 -\$68,807 -\$455,228 -\$504,598	\$15,580,944 \$994,395 -\$99,656 -\$2,091,397 <u>-\$14,140,659</u> -\$15,337,317

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Income Statement Page: 4 of 4

Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0 Net Plant in Service

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Account Number Description	MO Adjusted	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for I Resale	Fire Protection Fi - Private	re Protection - Public	Total
INTANGIBLE PLANT										
301.000 Organization	\$87,069	17-UPIS Basis	\$52,381	\$15,263	\$8,402	\$3,561	\$3,091	\$670	\$3,700	\$87,068
302.000 Franchises and Consents	\$43,698	17-UPIS Basis	\$26,289	\$7,660	\$4,217	\$1,787	\$1,551	\$336	\$1,857	\$43,697
303.000 Miscellaneous Intangible Plant	\$250,918	5-Associated with storage facilities.	\$120,616	\$38,491	\$34,526	\$8,983	\$20,124	\$6,725	\$21,453	\$250,918
TOTAL INTANGIBLE PLANT	\$381,685		\$199,286	\$61,414	\$47,145	\$14,331	\$24,766	\$7,731	\$27,010	\$381,683
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$1,810,422 2-/	Assoc, with facilities serving base and max. day extra capacity functions.	\$884,934	\$318,453	\$381,818	\$74,408	\$150,808	\$0	\$0	\$1,810,421
311.000 Structures and Improvements - SSP	\$9,512,834 2-	Assoc, with facilities serving base and max, day extra capacity functions.	\$4,649,873	\$1,673,308	\$2,006,257	\$390,977	\$792,419	\$0	\$0	\$9,512,834
312.000 Collecting & Impounding Reservoirs	\$19,876 2-/	Assoc. with facilities serving base and max. day extra capacity functions.	\$9,715	\$3,496	\$4,192	\$817	\$1,656	\$0	\$0	\$19,876
313.000 Lake, River and Other Intakes	\$5,772,462 2-	Assoc. with facilities serving base and max, day	\$2,821,579	\$1,015,376	\$1,217,412	\$237,248	\$480,846	\$0	\$0	\$5,772,461
314.000 Wells and Springs	\$7,640,456 2-/	extra capacity functions. Assoc. with facilities serving base and max. day	\$3,734,655	\$1,343,956	\$1,611,372	\$314,023	\$636,450	\$0	\$0	\$7,640,456
315.000 Infiltration Galleries and Tunnels	\$1,366 2-	extra capacity functions. Assoc, with facilities serving base and max, day	\$668	\$240	\$288	\$56	\$114	· \$0	\$0	\$1,366
316.000 Supply Mains	\$11,273,303 2-	extra capacity functions. Assoc, with facilities serving base and max. day	\$5,510,391	\$1,982,974	\$2,377,540	\$463,333	\$939,066	\$0	\$0	\$11,273,304
317.000 Miscelleanous Source of Supply - Other	\$314,003 2-/	extra capacity functions. Assoc, with facilities serving base and max, day	\$153,485	\$55,233	\$66,223	\$12,906	\$26,156	\$0	. \$0	\$314,003
TOTAL SOURCE OF SUPPLY PLANT	\$36,344,722	extra capacity functions.	\$17,765,300	\$6,393,036	\$7,665,102	\$1,493,768	\$3,027,515	\$0	\$0	\$36,344,721
PUMPING PLANT	\$188,269		\$91,480	\$32,872	\$39,160	\$7,681	\$15,476	\$377	\$1,224	\$188,270
320.000 Land and Land Rights - PP 321.000 Structures and Improvements - PP	\$188,269	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$4,353,014	\$1,564,182	\$1,863,402	\$365,513	\$736,402	\$17,917	\$58,231	\$8,958,661
322.000 Boiler Plant Equipment	\$0,550,002 \$0	6-Assoc. w/power and pumping facilities	\$0	\$1,504,102	\$1,005,452	\$003,510	\$0	\$0	\$0	\$0,550,001
323.000 Power Generation Equipment	\$2,609,759	6-Assoc. w/power and pumping facilities	\$1,268,082	\$455,664	\$542,830	\$106,478	\$214,522	\$5,220	\$16,963	\$2,609,759
324.000 Steam Pumping Equipment	\$273,049	6-Assoc. w/power and pumping facilities	\$132,675	\$47,674	\$56,794	\$11,140	\$22,445	\$546	\$1,775	\$273,049
325.000 Electric Pumping Equipment	\$20,923,109	6-Assoc, w/power and pumping facilities	\$10,166,539	\$3,653,175	\$4,352,007	\$853,663	\$1,719,880	\$41,846	\$136,000	\$20,923,110
326.000 Diesel Pumping Equipment	\$364,149	6-Assoc, w/power and pumping facilities	\$176,940	\$63,580	\$75,743	\$14,857	\$29,933	\$728	\$2,367	\$364,148
327.000 Hydraulic Pumping Equipment	\$329,470	6-Assoc. w/power and pumping facilities	\$160,089	\$57,525	\$68,530	\$13,442	\$27,082	\$659	\$2,142	\$329,469
328.000 Other Pumping Equipment	\$2,054,870	6-Assoc. w/power and pumping facilities	\$998,461	\$358,780	\$427,413	\$83,839	\$168,910	\$4,110	\$13,357	\$2,054,870
TOTAL PUMPING PLANT	\$35,701,337		\$17,347,280	\$6,233,452	\$7,425,879	\$1,456,613	\$2,934,650	\$71,403	\$232,059	\$35,701,336
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$1,437,680	6-Assoc. w/power and pumping facilities	\$698,569	\$251,019	\$299,037	\$58,657	\$118,177	\$2,875	\$9,345	\$1,437,679
331.000 Structures and Improvements - WTP	\$53,079,821 2-	Assoc. with facilities serving base and max. day extra capacity functions.	\$25,945,417	\$9,336,741	\$11,194,534	\$2,181,581	\$4,421,549	\$0	\$0	\$53,079,822
332.000 Water Treatment Equipment	\$43,887,803 2-	Assoc. with facilities serving base and max. day extra capacity functions.	\$21,452,358	\$7,719,865	\$9,255,938	\$1,803,789	\$3,655,854	\$0	\$0	\$43,887,804
333.000 Miscellaneous Water Treat, Other	\$857,467 2-	Assoc. with facilities serving base and max. day extra capacity functions.	\$419,130	\$150,828	\$180,840	\$35,242	\$71,427	\$0	\$0	\$857,467
TOTAL WATER TREATMENT PLANI	\$99,262,771	extra capacity functions.	\$48,515,474	\$17,458,453	\$20,930,349	\$4,079,269	\$8,267,007	\$2,875	\$9,345	\$99,262,772
TRANSMISSION & DIST. PLANT										
340.000 Land and Land Rights - TDP	\$1,359,854	7-Assoc. with trans. and distrib. mains	\$878,058	\$288,017	\$78,872	\$67,313	\$22,302	\$5,983	\$19,310	\$1,359,855
341.000 Structures and Improvements - TDP	\$7,533,263	7-Assoc, with trans. and distrib. mains	\$4,864,228	\$1,595,545	\$436,929	\$372,897	\$123,546	\$33,146	\$106,972	\$7,533,263
341.100 Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
342.000 Distribution Reservoirs and Standpipes	\$16,880,329	5-Associated with storage facilities.	\$8,114,374	\$2,589,442	\$2,322,733	\$604,316	\$1,353,802	\$452,393 \$1,174,052	\$1,443,268 \$3,788,986	\$16,880,328 \$266,830,000
343.000 Transmission and Distribution Mains	\$266,830,000	7-Assoc, with trans, and distrib, mains	\$172,292,131	\$56,514,594	\$15,476,140	\$13,208,085	\$4,376,012	\$1,174,0 3 2	20,100,200	9200,000,000

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Net Plant Page: 1 of 2

Missouri American Water Company Case Number WR-2020-0344 Ali Other Mo Areas 0 Net Plant In Service

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mber Description	Jurisdictional	Allocation Number	General States and States		A Martin Street	Other Public	Sales for	Fire Protection	Fire Protection	and the second second
344.000 Fire Mains	\$405.671		Residential	Commercial	Industrial	Auth.	Resale	- Private		
345.000 Customer Services		8-Public Fire	\$0	50	\$0	\$0	50 SO	Construction and the state of the loss	Public Mil	Total
	+	10-Factors for allocating COS to customer class.	\$36,782,961	\$3,875,387	\$172,732	\$575,772	\$31,003	50	\$405,671	\$405
346.000 Customer Meters	\$42,974,591	0 4 					401,000	\$2,852,285	\$0	\$44,290
347.000 Customer Meter Pits & Installation	\$14,365,450	9-Associated with meters	\$33,369,770	\$6,609,492	\$954,036	\$1,822,123	\$219,170			
348.000 Fire Hydrants	\$20,314,854	9-Associated with meters	\$11,154,772	\$2,209,406	\$318,913	\$609.095		\$0	\$0	\$42,97
349.000 Miscellaneous Trans. & Dist Other		8-Public Fire	\$0	\$0	\$0	\$005,055	\$73,264	\$0	\$0	\$14,36
	431,300	4-Associated with facilities serving base and max.	\$21,770	\$7.025	\$648	\$1,643	50	\$0	\$20,314,854	\$20,314
TOTAL TRANSMISSION & DIST, PLANT	\$414,985,740	hr. extra capacity functions		.,	\$0 4 \$	31,043	\$0	\$120	\$382	\$31
	\$414,985,740	-	\$267,478,064	\$73,688,908	\$19,761,003	\$17,261,244		······		
INCENTIVE COMPENSATION					410,101,000	\$17,201,244	\$6,199,099	\$4,517,979	\$26,079,443	\$414,985
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Adj.										
TOTAL INCENTIVE COMPENSATION	\$0	15-A&G Basis	\$0	\$0	\$0					
CAPITALIZATION	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			••	40	20	\$0	\$0	\$0	\$0	
GENERAL PLANT										
389.000 Land and Land Rights - GP							•			
390.000 Structures and Improve - Shop & Garage	\$615,868	15-A&G Basis	\$395,572	** • • • •						
390 100 Structures and Improve - Shop & Garage	\$10,342,639	15-A&G Basis	\$6,643,077	\$94,967	\$67,314	\$21,001	\$25,682	\$3,572	\$7,760	\$61
390,100 Structures and Improve - Office Buildings	\$6,173,344	15-A&G Basis		\$1,594,835	\$1,130,450	\$352,684	\$431,288	\$59,987	\$130,317	\$10,34
390.300 Structures & Improve - Miscellaneous	\$1,298,161	15-A&G Basis	\$3,965,139	\$951,930	\$674,746	\$210,511	\$257,428	\$35,805	\$77,784	\$6,17
390.900 Structures and Improvements - Leasehold	\$22,327	15-A&G Basis	\$833,809	\$200,176	\$141,889	\$44,267	\$54,133	\$7,529	\$16,357	\$1,29
391.000 Office Furniture	\$324,690	15-A&G Basis	\$14,341	\$3,443	\$2,440	\$761	\$931	\$129	\$281	
391.100 Computers & Peripheral Equipment	\$1,332,551	15-A&G Basis	\$208,548	\$50,067	\$35,489	\$11,072	\$13,540	\$1.883		\$2
391.200 Computer Hardware & Software	\$1,175,590		\$855,898	\$205,479	\$145,648	\$45,440	\$55,567	\$7,729	\$4,091	\$32
391.250 Computer Software	\$5,174,720	15-A&G Basis	\$755,081	\$181,276	\$128,492	\$40,088	\$49.022		\$16,790	\$1,33
391.260 Personal Computer Software	\$3,174,720	15-A&G Basis	\$3,323,723	\$797,942	\$565,597	\$176,458	\$215,786	\$6,818	\$14,812	\$1,17
391.300 Other Office Equipment	\$24,684	15-A&G Basis	\$0	\$0	50	\$170,438		\$30,013	\$65,201	\$5,17
391,400 BTS Initial Investment		15-A&G Basis	\$15,855	\$3,806	\$2,698	\$842	\$0	\$0	\$0	
392.100 Transportation Equipment - Light Trucks	\$8,100,526	15-A&G Basis	\$5,202,968	\$1,249,101	\$885,387		\$1,029	\$143	\$311	\$2
392.200 Transportation Equipment - Heavy Trucks	\$3,410,152	15-A&G Basis	\$2,190,341	\$525,845	\$372,730	\$276,228	\$337,792	\$46,983	\$102,067	\$8,10
392.300 Transportation Equipment - Auto	\$1,200,661	15-A&G Basis	\$771,185	\$185,142		\$116,286	\$142,203	\$19,779	\$42,968	\$3,41
392.400 Transportation Equipment - Other	-\$278,802	15-A&G Basis	-\$179.075	-\$42,991	\$131,232	\$40,943	\$50,068	\$6,964	\$15,128	\$1,20
393.000 Stores Equipment	\$1,197,783	15-A&G Basis	\$769,336	\$184,698	-\$30,473	-\$9,507	-\$11,626	-\$1,617	-\$3,513	-\$27
394.000 Tools, Shop and Garage Equipment	\$95,073	15-A&G Basis	\$61,065		\$130,918	\$40,844	\$49,948	\$6,947	\$15,092	\$1,19
tools, shop and Garage Equipment	\$1,916,550	3-Assoc. with facilities serving base, max day		\$14,660	\$10,391	\$3,242	\$3,965	\$551	\$1,198	\$95
395 000 Laboratora Finit		extra capacity and fire protection functions.	\$909,020	\$326,963	\$392,318	\$76,470	\$154,857	\$13,608	\$43,314	\$1,916
395.000 Laboratory Equipment	\$433,203	15-A&G Basis	1070 0/0						+ I + · *	
396.000 Power Operated Equipment	\$112,669	15-A&G Basis	\$278,246	\$66,800	\$47,349	\$14,772	\$18,065	\$2,513	\$5,458	\$43
397.100 Communication Equip - Non Telephone	\$4,435,072	15-A&G Basis	\$72,367	\$17,374	\$12,315	\$3,842	\$4,698	\$653	\$1,420	
397.200 Communication Equip - Telephone	-\$48,537	15-A&G Basis	\$2,848,647	\$683,888	\$484,753	\$151,236	\$184,943	\$25,723	\$55,882	\$112
398.000 Miscellaneous Equipment	\$1,710,864	15-A&G Basis	-\$31,175	-\$7,484	\$5,305	-\$1,655	-\$2,024	-\$282	-\$612	\$4,435
399.000 Other Tangible Equipment	\$345.043		\$1,098,888	\$263,815	\$186,997	\$58,340	\$71,343	\$9,923		-\$48
TOTAL GENERAL PLANT	\$49,114,831	17-UPIS Basis	\$207,578	\$60,486	\$33,297	\$14,112	\$12,249	\$9,923 \$2,657	\$21,557	\$1,71(
	474, 117,00 (\$31,210,434	\$7,612,218	\$5,546,672	\$1,688,277	\$2,120,887		\$14,664	\$34
TOTAL NET PLANT IN SERVICE	\$635,791,086	ne dag sinte de presente a Marte deserve anna de ferrar a la de la la del deserve dese anna deserve anna a la d					WA, 12V,00/	\$288,010	\$648,327	\$49,114

Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0 Net Plant in Service

ount	MO Adjusted	an a shi				가지 않으나? (가지 않으나?)		- Servensioner	10.16 - A. S.	
nber	Jurisdictional	Allocation Number	Base	Max Day	Max Hour	Meters		Billing and Collecting	Fire Service	
INTANGIBLE PLANT						141111-10-10-10-02434(X23)X2		CHICCHIN	CUID ODIAICO	Total
301.000 Organization										
302.000 Franchises and Consents	\$87,069	17-UPIS Basis	\$31,832	\$13,078	\$22,264	\$8,245	** ****	* • • • • •		
303.000 Miscellaneous Intangible Plant	\$43,698	17-UPIS Basis	\$15,976	\$6,563		\$6,245 \$4,138	\$5,755	\$1,576	\$4,319	\$87,069
TOTAL INTANGIBLE PLANT	\$250,918	5-Associated with storage facilities.	\$71,913	\$0		44,155 \$0	\$2,888	\$791	\$2,167	\$43,697
	\$381,685		\$119,721	\$19,641	\$184,265	\$12.383	\$0 \$8,643	\$0	\$28,178	\$250,918
SOURCE OF SUPPLY PLANT					,	¥ (2,000	36,043	\$2,367	\$34,664	\$381,684
310.000 Land and Land Rights - SSP	£4 940 400 0									
	\$1,810,422 2	-Assoc. with facilities serving base and max. day	\$1,110,694	\$699,728	· \$0	\$0	\$0	\$0		
311.000 Structures and Improvements - SSP	*** *** *** *	extra capacity functions.		,	••	\$0	40	\$U	\$0	\$1,810,422
the sector of the improvements + 53P	\$9,512,834 2	-Assoc. with facilities serving base and max. day	\$5,836,124	\$3,676,710	\$0	\$0	\$0			
312.000 Collecting & Impounding Reservoirs	• ·•• ••••	extra capacity functions.			•••		- 4 0	\$0	\$0	\$9,512,834
a mpounding reservoirs	\$19,876 2	Assoc. with facilities serving base and max. day	\$12,194	\$7,682	\$0	\$0	\$0			
313.000 Lake, River and Other Intakes		extra capacity functions		** (****		40	20	\$0	\$0	\$19,876
energy care, rener and outer intakes	\$5,772,462 2	Assoc. with facilities serving base and max. day	\$3,541,405	\$2,231,057	\$0	\$0	**			
314.000 Wells and Springs		extra capacity functions			44	\$U	\$0	\$0	\$0	\$5,772,462
or the stand opinings	\$7,640,456 2	Assoc, with facilities serving base and max, day	\$4,687,420	\$2,953,036	\$0	\$0	••			
315.000 Infiltration Galleries and Tunnels		extra capacity functions		,,,	ΨŬ	4 0	\$0	\$0	\$0	\$7,640,456
e site e minutation Galieries and Tunnels	\$1,366 2	Assoc. with facilities serving base and max. day	\$838	\$528	\$0	\$0	**			
316.000 Supply Mains		extra capacity functions	••	\$0L0	40	φU	\$0	\$0	\$0	\$1,366
erolose capply mains	\$11,273,303 2	Assoc. with facilities serving base and max. day	\$6,916,171	\$4,357,132	\$0	\$0	•-			
317.000 Miscelleanous Source of Supply - Other		extra capacity functions	, . , ,		40	20	\$0	\$0	\$0	\$11,273,303
of the source of Supply - Other	\$314,003 2	Assoc, with facilities serving base and max, day	\$192,641	\$121,362	\$0	\$0		_		
TOTAL SOURCE OF SUPPLY PLANT		extra capacity functions.		•121,00E	30	\$V	\$0	\$0	\$0	\$314,003
TOTAL SOURCE OF SUPPLY PLANT	\$36,344,722	•	\$22,297,487	\$14,047,235	\$0					
PUMPING PLANT				\$14,041,20 3	\$U	\$0	\$0	\$0	\$0	\$36,344,722
320.000 Land and Land Rights - PP										
	\$188,269	6-Assoc, w/power and pumping facilities	\$121,075	\$66,474	\$703	A 0	••			
321.000 Structures and Improvements - PP	\$8,958,662	6-Assoc, w/power and pumping facilities	\$5,761,299	\$3,163,132	\$33,434	\$0	\$0	\$0	\$17	\$188,269
322.000 Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0,100,102	333,434 \$0	\$0	\$0	\$0	\$798	\$8,958,663
323.000 Power Generation Equipment	\$2,609,759	6-Assoc. w/power and pumping facilities	\$1,678,331	\$921,456	\$0 \$9,740	\$0	\$0	\$0	\$0	\$0
324.000 Steam Pumping Equipment	\$273,049	6-Assoc. w/power and pumping facilities	\$175,597	\$96,408		\$0	\$0	\$0	\$232	\$2,609,759
325.000 Electric Pumping Equipment	\$20,923,109	6-Assoc. w/power and pumping facilities	\$13,455,613	\$7.387.548	\$1,019	\$0	\$0	\$0	\$24	\$273,048
326.000 Diesel Pumping Equipment	\$364,149	6-Assoc. w/power and pumping facilities	\$234,184	\$128,574	\$78,085	· \$0	\$0	\$0	\$1,863	\$20,923,109
327.000 Hydraulic Pumping Equipment	\$329,470	6-Assoc. w/power and pumping facilities	\$211,882	\$116,330	\$1,359	\$0	\$0	\$0	\$32	\$364,149
328.000 Other Pumping Equipment	\$2,054,870	6-Assoc. w/power and pumping facilities	\$1,321,483	\$725,535	\$1,230	\$0	\$0.	\$0	\$29	\$329,471
TOTAL PUMPING PLANT	\$35,701,337		\$22,959,464		\$7,669	\$0	\$0	\$0	\$183	\$2,054,870
			422,333,404	\$12,605,457	\$133,239	\$0	\$0	\$0	\$3,178	\$35,701,338
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$1,437,680	6-Assoc. w/power and pumping facilities	\$924,569	\$507.617	** ***					
331.000 Structures and Improvements - WTP	\$53,079,821 2-	Assoc, with facilities serving base and max, day	\$32,564,470		\$5,365	\$0	\$0	\$0	\$128	\$1,437,679
		extra capacity functions	992,004,41U	\$20,515,351	\$0	\$0	\$0	\$0	\$0	\$53,079,821
32.000 Water Treatment Equipment	\$43,887,803 2-	Assoc, with facilities serving base and max. day	\$26,925,167	646 000 000						
		extra capacity functions.	\$20,323,167	\$16,962,636	\$0	\$0	\$0	\$0	\$0	\$43,887,803
33.000 Miscellaneous Water Treat, Other	\$857,467 2-	Assoc. with facilities serving base and max. day	\$526,056	6204 444						
		extra capacity functions.	4020,000	\$331,411	\$0	\$0	\$0	\$0	\$0	\$857,467
TOTAL WATER TREATMENT PLANT	\$99,262,771		\$60,940,262	600 047 040						
			300,340,26Z	\$38,317,015	\$5,365	\$0	\$0	\$0	\$128	\$99,262,770
TRANSMISSION & DIST, PLANT										
40.000 Land and Land Rights - TDP	\$1,359,854	7-Assoc. with trans. and distrib, mains	CC00 070							
41.000 Structures and Improvements - TDP	\$7,533,263	7-Assoc. with trans. and distrib. mains	\$508,879	\$103,774	\$721,811	\$0	\$0	\$0	\$25,391	\$1,359,855
41.100 Structure & Improve - Special Crossing	\$0	5-Associated with storage facilities.	\$2,819,067	\$574,882	\$3,998,656	\$0	\$0	\$0	\$140,658	\$7,533,263
42.000 Distribution Reservoirs and Standpipes	\$16,880,329	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42 000 Transmission		a maaaanardu with storage lacinties.	\$4,837,902	\$0	\$10,146,766	\$0	\$0			
43.000 Transmission and Distribution Mains	\$266,830,000	7-Assoc, with trans, and distrib, mains	\$99,852,042	\$20,362,464	\$141,633,364		4U	\$0	\$1,895,661	\$16,880,329

WR-2020-0344

Net Plant Page: 1 of 2

CCOS Schedule 5 Page 3 of 8

1

Net Plant in Service

346.000 Customer Meters 542,974.591 9-Associated with meters 50 50 50 50 347.000 Customer Meter Pits & Installation 514,385.400 9-Associated with meters 50 50 50 512,974.591 347.000 Customer Meter Pits & Installation 514,385.400 9-Associated with meters 50 50 512,974.591 343.000 File Private Commensation Capitalization Adj. 5188,425,420 Nr. extra capacity functions 5108,027,925 521,041,120 5156,521,648 557,340,04 NICENTIVE COMPENSATION CAPITALIZATION 50 <td< th=""><th></th><th></th><th></th><th></th><th>机罐动的比较可</th><th></th></td<>					机罐动的比较可	
345.000 Statumer Services 540.571 8-Public Fire 50	4000.000 Mar 1997	学的现代的高大语言的	A STATE OF STATE	Billing and SA	a an	
Status S44,291,40 10-Factors for allocating COS to customer class. S0 S0 S0 S0 346,000 Customer Meters S0	Services	Meters	Services		Ire Service	Total
345.000 Customer Matery Bis Installation 542,974,531 9-Associated with meters 50 50 50 50 5274,531 347.000 Customer Matery Pits Installation 514,355,450 9-Associated with meters 50 50 50 50 50 514,355,45 348.000 Miscellaneous Trans. & Dist Uther 531,988 4-Associated with meters 50 50 521,051 50 TOTAL TRANSMISSION & DIST. PLANT 5414,985,740 *5414,985,740 *5108,027,925 521,041,120 \$156,521,648 \$57,340,04 INCENTIVE COMPENSATION CAPITALIZATION 50 15-A&G Basis 50	\$0	\$0	\$0	\$0	\$405.671	the second second
347.000 Customer Meter Pits & Installation 342.071.931 3-A3socilate with meters 50 521,051 50 521,051 50 521,051 50<		\$0	\$41,437,855	\$0	\$2,852,285	\$405,6
34.000 Customer Meter Pils & Installation \$14,356,450 \$-Associated with meters \$30 \$51,455,45 \$51,052,740 \$51,052,740 \$51,052,740 \$51,052,740 \$51,052,740 \$51,052,740 \$51,052,740 \$51,052,740,044 \$50				40	94,032,203	\$44,290,
J48.000 Fire Hydravits 50 50 50 50 50 50 50 51 50 <td>591 :</td> <td>\$42,974,591</td> <td>50</td> <td>. \$0</td> <td></td> <td></td>	591 :	\$42,974,591	50	. \$0		
345.000 Miscellaneous Trans. & Dist Other 531/588 4-Associated with facilities serving base and max. 50 <td></td> <td>\$14,365,450</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$42,974,</td>		\$14,365,450	\$0	\$0	\$0	\$42,974,
TOTAL TRANSMISSION & DIST, PLANT \$414,985,740 The extra capacity functions \$10,035 \$0 \$21,051 \$ INCENTIVE COMPENSATION CAPITALIZATION \$108,027,925 \$21,041,120 \$156,521,648 \$57,340,04 0.000 incentive Compensation Capitalization Adj. TOTAL INCENTIVE COMPENSATION 50 \$0<			50		\$0	\$14,365,
TOTAL TRANSMISSION & DIST, PLANT \$414,986,740 III. Build capacity functions NCENTIVE COMPENSATION CAPITALIZATION 50 \$108,027,925 \$21,041,120 \$156,521,648 \$57,340,04 0.000 Incentive Compensation Capitalization Adj. TOTAL INCENTIVE COMPENSATION 50 \$0	• • •		\$0		\$20,314,854	\$20,314,1
INCENTIVE COMPENSATION CAPITALIZATION S0 15-A&G Basis S0 50 <t< td=""><td></td><td></td><td></td><td>\$0</td><td>\$502</td><td>\$31,5</td></t<>				\$0	\$502	\$31,5
CAPITALIZATION S0 15-A&G Basis S0 5	041 \$41,437.85	\$57,340,041	\$41,437,855	\$0	\$30,617,152	\$414,985,
0.000 Incentive Compensation Capitalization Adj. 50 <				••	000,017,102	\$414,30\$,
TOTAL INCENTIVE COMPENSATION 30 50 <						
TOTAL INCENTIVE COMPENSATION 30 50 <						
CAPITALIZATION 50 50 50 50 50 GENERAL PLANT 399.000 Land and Land Rights - GP \$615,868 15-A&G Basis \$221,651 \$113,874 \$73,843 \$36,767 390.100 Structures and improve - Shop & Garage \$10,342,633 15-A&G Basis \$32,722,316 \$1,912,354 \$1,240,082 \$617,843 390.300 Structures and improve - Miscellaneous \$12,81,161 15-A&G Basis \$22,21,787 \$1,141,451 \$740,082 \$617,636 390.300 Structures and improve - Miscellaneous \$12,82,161 15-A&G Basis \$240,030 \$155,560 \$77,501 391.000 Office Furniture \$32,420 15,546 \$610,355 \$541,323 \$27,77 \$13,333 391.200 Computer Hardware & Software \$1,73,590 15-A&G Basis \$473,965 \$247,367 \$140,953 \$70,163 391.200 Other Office Founiture \$24,684 15-A&G Basis \$1,82,382 \$956,906 \$221,787 \$140,953 \$70,163 391.200 Other Office Equipment \$24,684 15-A&G Basis \$1,82,382 \$956,806 \$221,737	\$0 s	. \$0	\$0	\$0	50	
369.000 Land and Land Rights - GP \$615,868 15-A&G Basis \$221,651 \$113,874 \$73,843 \$36,767 390.000 Structures and improve - Office Buildings \$51,73,344 15-A&G Basis \$3,722,316 \$1,912,354 \$1,240,082 \$617,461 390.000 Structures and improve - Office Buildings \$51,73,344 15-A&G Basis \$2,221,787 \$1,141,451 \$740,184 \$368,543 390.000 Structures and improve - Miscellaneous \$1,288,161 15-A&G Basis \$42,0030 \$155,650 \$577,500 391.000 Computers & Peripheral Equipment \$1,332,551 15-A&G Basis \$479,585 \$246,389 \$159,773 \$79,555 391.200 Computer Software \$1,74,720 15-A&G Basis \$423,095 \$221,737 \$140,953 \$77,163 391.200 Computer Software \$1,32,551 15-A&G Basis \$423,095 \$221,737 \$140,953 \$70,183 391.200 Computer Software \$1,74,720 15-A&G Basis \$423,095 \$221,737 \$140,953 \$70,183 391.400 DTS Initial investment \$24,684 15-A&G Basis \$2,917,314 \$50,507 \$50 \$53 392.200 Transportation Equipment - Light Trucks \$3		\$0	\$0	\$0	50	,
389.000 Land and Land Rights - GP \$615,868 15-A&G Basis \$221,651 \$113,874 \$73,843 \$36,767 390.000 Structures and improve - Office Buildings \$\$1,73,344 15-A&G Basis \$3,722,316 \$1,912,354 \$1,240,082 \$617,461 390.000 Structures and improve - Office Buildings \$\$1,73,344 15-A&G Basis \$2,221,787 \$1,141,451 \$740,184 \$368,543 390.000 Office Furniture \$12,89,161 15-A&G Basis \$42,0030 \$155,650 \$577,500 391.100 Computers & Peripheral Equipment \$1,332,551 15-A&G Basis \$413,656 \$526,305 \$246,389 \$159,773 \$79,555 391.200 Computer A Peripheral Equipment \$1,332,551 15-A&G Basis \$423,095 \$221,7,37 \$140,953 \$77,163 391.200 Computer Software \$1,74,720 15-A&G Basis \$423,095 \$221,7,37 \$140,953 \$71,182 391.400 DTS Initial Investment \$24,684 15-A&G Basis \$247,37 \$140,953 \$70,183 391.400 DTS Initial Investment \$8,100,526 15-A&G Basis \$2,371,377 \$140,953 \$571,452,350 \$34,30,877 \$22,305 \$423,095 \$21,43,989				••	30	.
390.000 Structures and Improve - Shop & Garage 10.142,639 15-A&G Basis \$221,651 \$113,874 \$73,843 \$536,765 390.100 Structures and Improve - Office Buildings \$6,173,344 15-A&G Basis \$3,722,316 \$1,912,354 \$1,240,082 \$548,543 390.300 Structures and Improve - Miccellaneous \$1,289,161 15-A&G Basis \$2,221,787 \$1,141,451 \$740,184 \$368,543 390.300 Structures and Improve - Miccellaneous \$1,289,161 15-A&G Basis \$467,208 \$240,030 \$155,650 \$77,501 391.000 Office Furniture \$324,690 15-A&G Basis \$467,208 \$240,030 \$155,650 \$77,501 391.200 Computers & Peripheral Equipment \$1,327,551 15-A&G Basis \$479,565 \$246,388 \$159,773 \$140,553 \$77,613 391.200 Computer Software \$5,174,720 15-A&G Basis \$423,095 \$247,367 \$140,953 \$77,618 391.300 Ofter Office Equipment \$24,684 15-A&G Basis \$21,579 \$1,497,877 \$140,953 \$77,618 391.300 Charputer Software \$50 \$0 \$0 \$0 \$0 \$0 \$153,953 \$217,917 \$14,97						
390.100 Structures and improve - Shop & Garage \$10.342,633 15-A&G Basis \$3272,316 \$11.3874 \$73,843 \$336,765 390.100 Structures & Improve - Miscellaneous \$1.29,161 15-A&G Basis \$222,1787 \$1,141,451 \$740,184 \$368,544 390.900 Structures & Improve - Miscellaneous \$1.29,161 15-A&G Basis \$467,208 \$240,030 \$155,650 \$77,503 391.000 Office Furniture \$2324,690 15-A&G Basis \$647,208 \$240,030 \$155,650 \$13,32,551 15-A&G Basis \$147,9,585 \$246,383 \$19,393 \$13,32,551 15-A&G Basis \$147,9,585 \$246,383 \$19,393 \$13,32,551 15-A&G Basis \$143,052 \$217,367 \$140,953 \$70,183 391.200 Computer Software \$1,176,590 15-A&G Basis \$16,2,382 \$356,000 \$220,030 \$15,850 \$00,953 \$31,39,149 \$30,933 \$309,503 \$31,893,003 \$31,930,933 \$31,930 \$31,400,652 \$15,460,831 \$1,82,305 \$217,367 \$140,953 \$70,183 \$309,200 \$15,450 \$24,684 \$15,450 \$24,684 \$143,959 \$17,477 \$15,450 \$20,030 \$15,393						
303.300 Structures & Improve - Unice Buildings \$6,17,3,344 15-A&G Basis \$2,221,787 \$1,14,345 \$1,420,182 \$617,461 390.300 Structures and Improve - Mice Buildings \$1,280,161 15-A&G Basis \$2,221,787 \$1,141,451 \$74,00,184 \$368,544 390.300 Structures and Improve - Mice Buildings \$324,630 15-A&G Basis \$467,208 \$240,030 \$155,650 \$77,501 391.100 Computers & Peripheral Equipment \$334,630 15-A&G Basis \$108,355 \$246,389 \$153,773 \$13,334 391.200 Computer S & Veripheral Equipment \$1,332,551 15-A&G Basis \$479,585 \$246,389 \$159,773 \$79,553 391.250 Computer Software \$5,174,720 15-A&G Basis \$1,82,382 \$395,806 \$620,449 \$300,893 \$308,300 \$13,332,551 \$15,463 \$301,800 \$100,525 \$15,463 \$301,800 \$1,82,329 \$1,414,451 \$70,183 \$22,200 \$1,474 \$630,837 \$200,536 \$21,373 \$1,441,457,573 \$143,451 \$74,000 \$278,800 \$1,427,314 \$222,000 \$1,474 \$302,506 \$273,565 \$237,453 \$443,617 \$200,566 \$1,54,668	/67 \$7,51	\$36,767	\$7,514	\$151,442	\$10,778	\$615.
330.300 Structures & Improve - Miscelianeous \$1.28,161 15-A&G Basis \$2,221,187 \$1,141,451 \$740,184 \$326,563 330.900 Structures & Improve - Miscelianeous \$22,327 15-A&G Basis \$467,208 \$22,0030 \$155,650 \$77,501 330.900 Structures & Peripheral Equipment \$1,332,551 15-A&G Basis \$116,856 \$60,035 \$339,300 \$19,320 391.200 Computer Hardware & Software \$1,175,590 15-A&G Basis \$479,555 \$224,6389 \$159,773 \$140,953 \$70,483 391.200 Computer Software \$5,174,720 15-A&G Basis \$423,095 \$221,7,367 \$140,953 \$70,483 391.200 Other Office Equipment \$24,684 15-A&G Basis \$1,82,382 \$956,806 \$620,449 \$300,931 391.200 Other Office Equipment \$24,684 15-A&G Basis \$1,82,382 \$956,806 \$620,449 \$300,937 391.400 BTS Initial Investment \$8,100,526 15-A&G Basis \$2,917,787 \$140,957 \$24,696 \$1,474 392.200 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$42,21,734 \$530,537 \$409,877 \$203,586 392.	456 \$126,18	\$617,456	\$126,180	\$2,543,255	\$180,996	\$10,342,
390.900 Structures and Improvements - Leasehold \$22,327 15-A&G Basis \$467,208 \$240,030 \$155,650 \$77,500 391.000 Office Furniture \$324,690 15-A&G Basis \$116,856 \$60,035 \$38,930 \$19,332 391.000 Omputers & Peripheral Equipment \$1,332,551 15-A&G Basis \$116,856 \$60,035 \$38,930 \$19,332 391.200 Computer Hardware & Software \$1,175,590 15-A&G Basis \$479,585 \$246,383 \$159,773 \$79,553 391.200 Computer Software \$5,174,720 15-A&G Basis \$423,095 \$217,367 \$16,853 \$50,182 \$245,680 \$308,933 \$309,300 \$19,852 \$0 15-A&G Basis \$1,822,3095 \$217,367 \$16,853 \$50,953 \$246,854 \$308,933 \$309,300 \$100 Dire Office Equipment \$24,864 15-A&G Basis \$1,827,314 \$50,537 \$408,877 \$20,000 \$1,497,787 \$971,253 \$448,164 \$30,930 \$309,300 \$1,497,787 \$971,253 \$443,664 \$29,600 \$1,477 \$32,400 \$32,400 \$33,4100 \$152,450 \$33,428 \$1,614 \$371,203,566 \$32,4200 \$33,428		\$368,549	\$75,315	\$1,518,025	\$108,034	
391.000 Office Furiture \$324,690 15-A&G Basis \$8,035 \$4,128 \$2,677 \$1,333 391.100 Computers & Peripheral Equipment \$1,332,551 15-A&G Basis \$479,585 \$246,308 \$159,320 \$19,326 391.200 Computer & Software \$1,175,550 15-A&G Basis \$442,095 \$217,367 \$140,953 \$70,183 391.200 Computer Software \$5,174,720 15-A&G Basis \$1,862,382 \$956,806 \$620,449 \$308,933 \$308,930 \$308,933 \$308,933 \$308,930 \$50 \$0 \$0 \$0 \$301,930 \$301,930 \$140,953 \$70,183 \$308,933 \$308,933 \$308,933 \$308,933 \$308,933 \$314,90,53 \$70,183 \$308,933 \$314,905 \$217,367 \$140,953 \$70,183 \$308,930 \$308,930 \$		\$77,500	\$15,838	\$319,218		\$6,173,
391.100 Computers & Peripheral Equipment \$1,332,551 15-A&G Basis \$116,856 \$60,035 \$38,930 \$19,394 391.200 Computer Hardware & Software \$1,175,590 15-A&G Basis \$479,585 \$226,389 \$159,773 \$79,553 391.200 Computer Software \$5,174,720 15-A&G Basis \$423,095 \$217,367 \$140,953 \$70,183 391.200 Computer Software \$50 15-A&G Basis \$1,822,382 \$956,806 \$620,449 \$308,931 391.300 Other Office Equipment \$24,684 15-A&G Basis \$2,915,379 \$1,497,787 \$571,253 \$443,664 \$2,960 \$1,474 392.100 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$1,227,314 \$520,537 \$408,877 \$203,569 392.200 Transportation Equipment - Auto \$278,802 15-A&G Basis \$432,118 \$222,002 \$143,359 \$71,673 \$11,399 \$5,676 392.000 Toransportation Equipment - Auto \$278,802 15-A&G Basis \$431,082 \$21,470 \$143,559 \$71,679 \$11,399 \$5,676 \$33,428 \$16,644 </td <td>,</td> <td></td> <td>\$272</td> <td></td> <td>\$22,718</td> <td>\$1,298,</td>	,		\$272		\$22,718	\$1,298,
391.200 Computer Hardware & Software \$1,175,590 15-A&G Basis \$4479,585 \$2246,389 \$159,773 \$79,553 391.250 Computer Software \$5,174,720 15-A&G Basis \$423,095 \$217,367 \$140,953 \$770,183 391.260 Personal Computer Software \$0 15-A&G Basis \$423,095 \$217,367 \$140,953 \$770,183 391.260 Personal Computer Software \$0 15-A&G Basis \$1,862,382 \$958,806 \$520,449 \$308,931 391.400 BTS Initial Investment \$24,684 15-A&G Basis \$8,884 \$44,564 \$2,960 \$1,474 392.100 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$2,215,379 \$1,437,787 \$971,253 \$443,887 \$22,000 \$143,877 \$203,586 \$32,2400 \$17ansportation Equipment - Auto \$278,802 15-A&G Basis \$431,082 \$22,17,573 \$143,659 \$71,673 \$343,210 \$34,217 \$15,350 \$533,428 >516,644 \$33,000 \$15-A&G Basis \$431,082 \$221,470 \$143,654 \$15,644 \$15,644 \$15,436 \$16,644 \$15,436 <t< td=""><td>•</td><td></td><td>\$3,961</td><td>\$5,490</td><td>\$391</td><td>\$22,</td></t<>	•		\$3,961	\$5,490	\$391	\$22,
391.250 Computer Software 55,174,720 15-A&G Basis \$423,095 \$217,367 \$140,853 \$70,183 391.260 Personal Computer Software 50 15-A&G Basis \$1,862,382 \$996,806 \$60,249 \$308,893 391.300 Other Office Equipment \$24,684 15-A&G Basis \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$20 \$0 \$0 \$0 \$0 \$0 \$1,474 \$1,474 \$1,474 \$1,474 \$1,474 \$1,474 \$1,476 \$1,474 \$1,476 \$1,477,87 \$971,253 \$443,604 \$1,474 \$1,437,787 \$971,253 \$443,601 \$1,474 \$1,400 \$1,400 \$1,400,661 \$1,54&&G Basis \$1,227,314 \$50,537 \$408,71,873 \$22,002 \$143,959 \$71,679 \$214,359 \$71,679 \$22,002 \$143,859 \$71,679 \$22,002 \$143,859 \$71,679 \$22,002 \$143,859 \$71,679 \$22,002 \$143,859 \$71,679 \$143,859 \$71,679 \$143,814 \$71,503 \$34,217 \$143,614 \$71,503 \$342,017 \$143,614 \$71,505				\$79,841	\$5,682	\$324,
391.260 Personal Computer Software 50 15-A&G Basis \$1,862,382 \$956,806 \$620,449 \$308,937 391.300 Other Office Equipment \$24,684 15-A&G Basis \$0			\$16,257	\$327,674	\$23,320	\$1,332,
391.300 Other Office Equipment 524,684 15-A&G Basis 50 533 54360 514.427 514.36 524.66 514.36 514.36 50 50 531.437 5443.60 514.36 50 50 533.428 543.60 533.428 516.54 50 533.428 516.54 50 50 50 533.428 516.54 50 50 533.428 516.64 51.910 534.61 51.43.61 51.43.614 57.550 533.428 516.64 51.910 539.428 516.64	• · · · •		\$14,342	\$289,078	\$20,573	\$1,175,
3914.00 BTS Initial Investment 54.80 54.86 58.864 \$4,564 \$2,960 \$1,474 392.100 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$2,915,379 \$1,437,787 \$971,253 \$483,601 392.200 Transportation Equipment - Heavy Trucks \$1,200,661 15-A&G Basis \$1,227,314 \$500,537 \$408,877 \$203,560 392.200 Transportation Equipment - Auto -\$2778,802 15-A&G Basis \$432,118 \$222,002 \$143,959 \$71,679 392.400 Transportation Equipment - Other \$1,197,783 15-A&G Basis -\$100,341 -\$51,550 -\$32,428 -\$16,644 393.000 Stores Equipment \$197,773 \$143,614 \$71,500 \$343,217 \$17,579 \$143,614 \$71,503 394.000 Tools, Shop and Garage Equipment \$1,916,550 3-Assoc, with facilites serving base, max day \$1,410,922 \$718,706 \$0 \$0 395.000 Laboratory Equipment \$132,669 15-A&G Basis \$40,550 \$20,832 \$13,509 \$6,726			\$63,132	\$1,272,464	\$90,558	\$5,174
392.100 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$2,915,379 \$1,474 \$2,915,379 \$1,474 392.100 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$2,915,379 \$1,474 \$57,787 \$971,253 \$483,601 392.200 Transportation Equipment - Heavy Trucks \$1,410,152 15-A&G Basis \$1,227,314 \$630,537 \$408,877 \$223,559 \$71,43959 \$71,479 392.400 Transportation Equipment - Auto \$278,802 15-A&G Basis \$431,188 \$222,002 \$143,959 \$71,679 393.000 Stores Equipment Stsp.073 15-A&G Basis \$431,082 \$221,470 \$143,614 \$71,650 394.000 Tools, Shop and Garage Equipment \$1,916,550 3-Assoc, with facilities serving base, max day \$1,140,922 \$718,706 \$0 \$0 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.100 Communication Equip - Non Telephone \$4,435,072 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.000	•••	\$0	\$0	\$0	\$0	
392.200 Transportation Equipment - Light Trucks \$3,410,152 15-A&G Basis \$1,437,787 \$97,3253 \$443,601 392.200 Transportation Equipment - Auto \$5,728,802 15-A&G Basis \$1,227,314 \$563,537 \$143,959 \$71,677 \$203,586 392.200 Transportation Equipment - Auto \$5,728,802 15-A&G Basis \$1,227,314 \$550,537 \$408,877 \$203,586 392.400 Transportation Equipment - Cther \$1,197,783 15-A&G Basis \$143,021 \$51,550 \$533,428 \$16,644 393.000 Stores Equipment \$95,073 15-A&G Basis \$431,082 \$221,470 \$143,614 \$71,508 394.000 Torasportation Equipment \$1,916,550 3-Assoc. with facilities serving base, max day \$1,40,922 \$718,706 \$0 \$0 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$22,862 397.100 Communication Equipment \$4435,072 15-A&G Basis \$405,550 \$20,832 \$13,509 \$6,776 397.200 Communication Equipment \$112,669 15-A&G Basis \$1,596,18	74 \$30	\$1,474	\$301	\$6,070	\$432	\$24,
322.200 Transportation Equipment - Heavy Trucks \$1,20,661 15-A&G Basis \$1,227,314 \$520,537 \$408,877 \$203,586 322.200 Transportation Equipment - Auto -\$278,802 15-A&G Basis \$432,118 \$222,002 \$143,959 \$71,679 329.200 Transportation Equipment - Other \$1,197,783 15-A&G Basis \$432,118 \$222,002 \$143,614 \$71,509 339.000 Tools, Shop and Garage Equipment \$1,916,550 3-Assoc, with facilities serving base, max day \$1,140,922 \$718,706 \$0 \$0 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$14,09,22 \$718,706 \$0 \$0 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$140,922 \$718,706 \$0 \$0 397.100 Communication Equip - Non Tolephone \$44,35,072 15-A&G Basis \$40,550 \$20,832 \$13,509 \$6,726 397.200 Communication Equip - Non Tolephone \$44,435,072 15-A&G Basis \$1,596,182 \$80,099 \$51,941 \$25,862 397.000 Communication Equip - Non Tolephone \$44,35,072 15-A&G Basis \$11,596,182 \$80,004 \$518,774 \$58,974 \$58,974 \$58,	01 \$98,82	\$483,601	\$98,826	\$1,991,919	\$141,759	\$8,100.
392.300 Transportation Equipment - Auto -\$278,802 15-A&G Basis \$432,118 \$222,002 \$143,959 \$71,679 392.400 Transportation Equipment - Other \$1,197,783 15-A&G Basis \$100,341 \$51,550 \$533,428 -\$16,644 393.000 Stores Equipment \$95,073 15-A&G Basis \$431,082 \$221,470 \$143,651 \$71,679 394.000 Tools, Shop and Garage Equipment \$1,916,550 3-Assoc. with facilities serving base, max day \$1,40,922 \$718,706 \$0 \$0 \$0 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$140,922 \$718,706 \$0		\$203,586	\$41,604	\$838,556	\$59,678	
332,400 Transportation Equipment - Other \$1,197,783 15-A&G Basis -\$100,341 -\$\$1,550 -\$33,428 -\$16,644 393,000 Stores Equipment \$95,073 15-A&G Basis \$431,082 \$221,470 \$143,614 \$71,508 393,000 Tools, Shop and Garage Equipment \$1,91,650 3-Assoc. with facilities serving base, max day \$1,140,922 \$718,706 \$0 \$0 395,000 Laboratory Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$22,862 397,100 Communication Equip - Non Telephone \$4,435,072 15-A&G Basis \$140,550 \$20,832 \$13,509 \$6,775 399,000 Other Tangible Equipment \$1,710,864 15-A&G Basis \$15,596,182 \$820,045 \$531,765 \$264,774 390,000 Other Tangible Equipment \$1,710,864 15-A&G Basis \$17,468 -\$8,974 -\$5,820 \$2,898 399,000 Other Tangible Equipment \$344,5072 15-A&G Basis \$17,196,6182 \$80,095 \$531,765 \$264,774 398,000 Miscellaneous Equipment \$1,710,864 15-A&G Basis \$17,468 -\$8,974 -\$5,820 \$2,898 399,000 Other Tangible Equipment		\$71,679	\$14,648	\$295,243		\$3,410,1
393.000 Stores Equipment 1343.00 Stores Equipment \$431,082 \$221,470 \$143,614 \$71,508 394.000 Tools, Shop and Garage Equipment \$1,916,550 3-Assoc. with facilities serving base, max day extra capacity and fire protection functions. \$142,614 \$71,509 \$11,399 \$5,676 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$34,217 \$17,579 \$11,399 \$5,676 395.000 Power Operated Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.100 Communication Equip - Non Tolephone \$44,35,072 15-A&G Basis \$40,550 \$20,832 \$13,509 \$6,726 397.200 Communication Equip - Telephone \$44,435,072 15-A&G Basis \$1,596,182 \$820,045 \$531,765 \$264,774 398.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis \$17,468 \$58,974 \$58,802 \$2,898 399.000 Other Tangible Equipment \$345,043 17-UPIS Basis \$126,144 \$18,129,552 \$9,433,695 \$5,705,930 \$2,829,615 399.000 Other Tangible Equipment \$345,043 17-UPIS Basi			-\$3,401		\$21,012	\$1,200,0
3934.000 Tools, Shop and Garage Equipment 154AG Basis \$34,217 \$17,579 \$11,399 \$5,676 395.000 Laboratory Equipment \$1,916,550 3-Assoc, with facilities serving base, max day extra capacity and fire protection functions. \$1,140,922 \$718,706 \$0 \$0 395.000 Laboratory Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.100 Communication Equip - Non Telephone \$4435,072 15-A&G Basis \$40,550 \$20,832 \$13,509 \$6,726 397.200 Communication Equip - Nen Telephone \$4435,072 15-A&G Basis \$40,550 \$20,045 \$531,765 \$264,774 398.000 Miscellaneous Equipment \$17,10,864 15-A&G Basis \$17,468 \$58,974 \$5,820 \$2,898 399.000 Other Tangible Equipment \$17,10,864 15-A&G Basis \$615,740 \$316,339 \$205,133 \$102,133 TOTAL GENERAL PLANT \$49,114,831 \$17-UPIS Basis \$126,148 \$51,825 \$9,433,695 \$5,705,930 \$2,827,815			- ,	-\$68,557	-\$4,879	-\$278,
335.000 Laboratory Equipment extra capacity and fire protection functions. \$1,140,922 \$718,706 \$0 \$0 336.000 Power Operated Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.100 Communication Equip - Non Telephone \$4435,072 15-A&G Basis \$40,550 \$20,832 \$13,509 \$6,726 397.200 Communication Equip - Telephone -\$443,537 15-A&G Basis \$1,596,182 \$820,045 \$531,765 \$264,774 398.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis -\$17,468 -\$8,974 -\$5,820 -\$2,898 399.000 Other Tangible Equipment \$1,710,864 15-A&G Basis \$126,148 \$51,825 \$88,974 -\$5,820 \$2,898 TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$88,227 \$32,829,815			\$14,613	\$294,535	\$20,961	\$1,197,1
395.000 Laboratory Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.100 Communication Equip - Non Telephone \$4,435,072 15-A&G Basis \$40,550 \$20,832 \$13,509 \$6,726 397.200 Communication Equip - Telephone \$4,435,072 15-A&G Basis \$1,596,182 \$20,045 \$531,765 \$26,874 \$26,893 397.200 Communication Equip - Telephone \$4,435,072 15-A&G Basis \$1,596,182 \$20,045 \$531,765 \$264,774 388.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis \$17,468 \$58,974 \$5,820 \$2,898 399.000 Other Tangible Equipment \$345,043 17-UPIS Basis \$12,6148 \$51,825 \$88,927 \$32,676 TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$5,705,930 \$2,829,815			\$1,160	\$23,378	\$1,664	\$95,1
396.000 Power Operated Equipment \$433,203 15-A&G Basis \$155,910 \$80,099 \$51,941 \$25,862 397.100 Communication Equip - Non Telephone \$443,5072 15-A&G Basis \$440,550 \$20,832 \$13,509 \$6,726 397.200 Communication Equip - Telephone \$443,5072 15-A&G Basis \$1,596,182 \$20,045 \$531,765 \$264,774 398.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis \$17,468 \$89,74 \$52,820 \$2,838 399.000 Other Tangible Equipment \$345,043 17-UPIS Basis \$126,148 \$51,825 \$205,133 \$102,139 TOTAL GENERAL PLANT \$49,114,831 \$49,114,831 \$125,148 \$51,825 \$9,433,695 \$5,705,930 \$2,829,815	50 SC	50	\$0	\$0	\$56,922	\$1,916,5
387.100 Communication Equip - Non Telephone \$4,435,072 15-A&G Basis \$40,550 \$20,832 \$13,509 \$5,726 397.200 Communication Equip - Telephone -\$48,537 15-A&G Basis \$1,596,182 \$20,045 \$531,765 \$264,774 398.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis -\$17,468 -\$8,974 -\$5,820 -\$28,988 399.000 Other Tangible Equipment \$345,043 17-UPIS Basis \$126,148 \$51,825 \$88,227 \$32,267 TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$9,433,695 \$5,705,930 \$2,829,815						
Str.00 Communication Equip - Non Telephone \$4,435,072 15-A&G Basis \$1,596,182 \$20,045 \$531,765 \$26,724 \$33,009 \$6,726 397.200 Communication Equip - Telephone -\$48,537 15-A&G Basis \$1,596,182 \$20,045 \$531,765 \$264,774 \$36,000 \$36,045 \$531,765 \$264,774 \$38,000 \$36,045 \$517,468 -\$48,974 -\$5,820 -\$2,898 \$39,000 Other Tangible Equipment \$345,043 17-UPIS Basis \$615,740 \$316,339 \$205,133 \$102,139 \$205,133 \$102,139 \$205,133 \$102,139 \$205,133 \$102,139 \$212,6148 \$51,825 \$88,927 \$32,676 TOTAL GENERAL PLANT \$49,114,831 \$49,114,831 \$17-UPIS Basis \$18,129,552 \$9,433,695 \$5,705,930 \$2,829,815			\$5,285	\$106,525	\$7,581	\$433.2
037.200 Communication Equip Telephone -\$48,537 15-A&G Basis 517,668 \$531,765 \$264,774 388.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis -\$17,468 -\$8,974 -\$5,2898 399.000 Other Tangible Equipment \$345,003 17-UPIS Basis \$615,740 \$31,825 \$88,227 \$32,201,133 TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$9,433,695 \$5,705,930 \$2,29,815	26 \$1,375	\$6,726	\$1,375	\$27,705	\$1,972	\$112.6
398.000 Miscellaneous Equipment \$1,710,864 15-A&G Basis -\$17,468 -\$8,974 -\$5,820 \$2,898 399.000 Other Tangible Equipment \$345,043 17-UPIS Basis \$615,740 \$316,339 \$205,133 \$102,139 TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$88,227 \$32,676	74 \$54,108	\$264,774	\$54,108	\$1,090,584	\$77,614	\$4,435,0
339,000 Other Tangible Equipment \$345,043 17-UPIS Basis \$516,5740 \$316,339 \$205,133 \$102,139 TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$88,227 \$32,676 \$18,129,552 \$9,433,695 \$5,705,930 \$2,829,815		-\$2,898	-\$592	-\$11.935	-\$849	
TOTAL GENERAL PLANT \$49,114,831 17-UPIS Basis \$126,148 \$51,825 \$88,227 \$32,676 \$18,129,552 \$9,433,695 \$5,705,930 \$2,829,815		\$102,139	\$20,873	\$420,701	-3049 \$29,940	-\$48,5
\$18,129,552 \$9,433,695 \$5,705,930 \$2,829,815			\$22,807	\$6,245		\$1,710,8
	the second se			\$11,527,456	\$17,114	\$345,0
	- 4410	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4494,410	a11,941,450	\$893,971	\$49,114,83
5232,474,411 \$35,464,163 \$162,550,447 \$60,182,239	19 SA2 040 044	\$60,182,239	\$42,040,916	\$11,529,823	\$31,549,093	\$635,791,09

11-2-57

Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Net Plant In Service

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Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	industriai	Other Public Auth.	Sales for Resale	Fire Protection F	Ire Protection • Public	Total
INTANGIBLE PLANT		N N								
301.000 Organization	\$153,201	17-UPIS Basis	\$103,610	\$26,427	*** ***	A			•	
302.000 Franchises and Consents	\$0	17-UPIS Basis	\$103,610	\$20,427 \$0	\$3,646 \$0	\$1,578 \$0	\$4,136 \$0		\$12,088	\$153,201
303.000 Miscellaneous Intangible Plant	\$507,959	6-Assoc. w/power and pumping facilities	\$310.160	\$94,734	\$34,795	\$5.080	\$48,256		\$0 \$11,480	\$0
TOTAL INTANGIBLE PLANT	\$661,160	· · · · · · ·	\$413,770	\$121,161	\$38,441	\$6,658	\$52,392		\$23,568	\$507,959 \$661,160
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$78,261 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$49,171	\$15,026	\$5,557	\$806	\$7,701	\$0	\$0	\$78,261
311.000 Structures and Improvements - SSP	\$6,168,256 2	Assoc, with facilities serving base and max, day	\$3,875,515	\$1,184,305	\$437,946	\$63,533	\$606,956	\$0	\$0	\$6,168,255
312.000 Collecting & Impounding Reservoirs	\$0 2	extra capacity functions. -Assoc. with facilities serving base and max. day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$297,688 2	extra capacity functions. -Assoc. with facilities serving base and max. day	\$187,037	\$57,156	\$21,136	\$3,066	\$29,292	\$0	\$0	\$297,687
314.000 Wells and Springs	\$47,840 2	extra capacity functions. Assoc. with facilities serving base and max, day	\$30,058	\$9,185	\$3,397	\$493	\$4,707	\$0	\$0	\$47,840
315.000 Infiltration Galleries and Tunnels	\$0 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	so
316.000 Supply Mains	\$1,776,532 2	extra capacity functions. Assoc, with facilities serving base and max. day	\$1,116,195	\$341,094	\$126,134	\$18,298	\$174.811		\$0	\$1.776.532
317.000 Miscellaneous Source of Supply - Other	\$0 2	extra capacity functions. Assoc. with facilities serving base and max, day	\$0	\$0	\$0	\$0	50		\$0	\$1,770,552
TOTAL SOURCE OF SUPPLY PLANT	\$8,368,577	extra capacity functions.	\$5,257,976	\$1,606,766	\$594,170	\$86,196	\$823,467			\$8.368.575
PUMPING PLANT									••	
320.000 Land and Land Rights - PP	\$284,360									
321.000 Structures and Improvements - PP	\$10,891,744	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$173,630	\$53,033	\$19,479	\$2,844	\$27,014		\$6,427	\$284,361
322.000 Boller Plant Equipment	\$10,001,1.14	6-Assoc. w/power and pumping facilities	\$6,650,499 \$0	\$2,031,310 \$0	\$746,084 \$0	\$108,917 \$0	\$1,034,716		\$246,153	\$10,891,743
323.000 Power Generation Equipment	\$9,137,598	6-Assoc. w/power and pumping facilities	\$5,579,417	\$1,704,162	\$625,925	۵0 \$91,376	\$0 \$868.072		\$0	50
324.000 Steam Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0,010,410	\$0	\$0	\$51,570	\$000,072		\$206,510 \$0	\$9,137,598 \$0
325.000 Electric Pumping Equipment	\$32,379,569	6-Assoc. w/power and pumping facilities	\$19,770,965	\$6,038,790	\$2,218,000	\$323,796	\$3,076,059		\$731,778	\$32,379,569
326.000 Diesel Pumping Equipment	\$228,883	6-Assoc. w/power and pumping facilities	\$139,756	\$42,687	\$15,678	\$2,289	\$21,744		\$5,173	\$228,883
327.000 Hydraulic Pumping Equipment	\$222,234	6-Assoc. w/power and pumping facilities	\$135,696	\$41,447	\$15,223	\$2,222	\$21,112		\$5.022	\$222,233
328.000 Other Pumping Equipment	\$1,885,484	6-Assoc. w/power and pumping facilities	\$1,151,277	\$351,643	\$129,156	\$18,855	\$179,121	\$12,821	\$42,612	\$1,885,485
TOTAL PUMPING PLANT	\$55,029,872	_	\$33,601,240	\$10,263,072	\$3,769,545	\$550,299	\$5,227,838		\$1,243,675	\$55,029,872
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$1,902,256 2	Assoc, with facilities serving base and max, day extra capacity functions,	\$1,195,187	\$365,233	\$135,060	\$19,593	\$187,182	\$0	\$0	\$1,902,255
331.000 Structures and Improvements - WTP	\$51,419,020 2	Assoc, with facilities serving base and max, day	\$32,306,570	\$9,872,452	\$3,650,750	\$529,616	\$5,059,632	\$0	\$0	\$51,419,020
332.000 Water Treatment Equipment	\$70,657,587 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$44,394,162	\$13,566,257	\$5,016,689	\$727,773	\$6,952,707	\$0	\$0	\$70,657,588
333.000 Miscellaneous Water Treat, Other	\$0 2	extra capacity functions. Assoc. with facilities serving base and max. day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL WATER TREATMENT PLANI	\$123,978,863	extra capacity functions.	\$77,895,919	\$23,803,942	\$8,802,499	\$1,276,982	\$12,199,521	\$0	\$0	\$123,978,863
TRANSMISSION & DIST. PLANT										
340.000 Land and Land Rights - TDP	\$3,991,422	7-Assoc, with trans, and distrib, mains	\$2,778,429	\$770,744	\$69,850	\$41,112	\$71.846	\$59,472	\$199,970	\$3,991,423
341.000 Structures and Improvements - TDP	\$1,943,822	7-Assoc, with trans, and distrib, mains	\$1,353,094	\$375,352	\$34,017	\$20,021	\$34,989	\$28,963	\$199,970 \$97,385	\$3,991,423 \$1,943,821
341.100 Structures & Improve - Special Crossing	\$0	7-Assoc. with trans, and distrib, mains	\$0	\$0	\$0	\$0	\$04,505 \$0	\$0	\$97,365 \$0	\$1,943,621
342.000 Distribution Reservoirs and Standpipes	\$4,291,690	5-Associated with storage facilities.	\$2,802,903	\$759,629	\$211,151	\$40,771	\$430,027	\$10,729	\$36,479	\$4,291,689

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Net Plant Page: 1 of 2

Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Net Plant in Service

aunt	MO Adjusted					신다 하는 아이가 가지?				
ber	Jurisdictional	Allocation Number	Residential	Commercial	egen en e	Other Public		Fire Protection		
343.000 Transmission and Distribution Mains	\$1,118,324,901	7-Assoc. with trans. and distrib, mains	\$778,465,964		Industrial	Auth.		🖉 • Private 🐼	- Public	Total
344.000 Fire Mains	\$0	8-Public Fire		\$215,948,538	\$19,570,686	\$11,518,746	\$20,129,848	\$16,663,041	\$56,028,078	\$1,118,324,9
45.000 Customer Services	-\$3,380	10-Factors for allocating COS to customer class.	\$0 -\$3,048	\$0 -\$68	\$0 -\$4	\$0 -\$13	\$0 \$0	\$0 -\$246	\$0	,
46.000 Customer Meters	\$121,513,715	9-Associated with meters	·	•		-010	20	-9246	\$0	-\$3,3
47.000 Customer Meter Pits & Installation	\$3,844,809	9-Associated with meters	\$110,127,880	\$7,618,910	\$1,737,646	\$2,029,279	\$0	\$0	\$0	\$121,513,
48.000 Fire Hydrants	\$64,990,201		\$3,484,550	\$241,070	\$54,981	\$64,208	\$0	so	\$0	\$3,844.
49.000 Miscellaneous Trans, & Dist Other		8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$64,990,201	\$64,990.
	30 -	4-Associated with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	50	50	40 4 ,550,
TOTAL TRANSMISSION & DIST, PLANT	\$1,318,897,180	hr. extra capacity functions	\$899,009,772	\$225,714,175	60/ 070 00m					
INCENTIVE COMPENSATION	,,	·	4633,003,17Z	\$225,714,175	\$21,678,327	\$13,714,124	\$20,666,710	\$16,761,959	\$121,352,113	\$1,318,897,1
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	**				
TOTAL INCENTIVE COMPENSATION	\$0	-	\$0	50		\$0 \$0	\$0\$0\$0\$0	\$0	\$0	
CAPITALIZATION			40		\$ U	20	20	\$0	\$0	
GENERAL PLANT										
89.000 Land and Land Rights - GP	\$1,749	15-A&G Basis	** ***							
90.000 Structures and Improve - Shop & Garage	\$8,119,934	15-A&G Basis	\$1,243 \$5,770.025	\$269	\$62	\$15	\$81	\$14	\$65	\$1.
90.100 Structures and Improve - Office Buildings	\$3,346,162	15-A&G Basis		\$1,248.034	\$285,822	\$70,643	\$376,765	\$66,583	\$302,062	\$8,119.
90.200 General Structures - HVAC	\$419,883	15-A&G Basis	\$2,377,783	\$514,305	\$117,785	\$29,112	\$155,262	\$27,439	\$124,477	\$3,346.
90.300 Structures & Improve - Miscellaneous	\$702,905	15-A&G Basis	\$298,369	\$64,536	\$14,780	\$3,653	\$19,483	\$3,443	\$15,620	\$419.8
90.900 Structures and Improve - Leasehold	-\$137,145	15-A&G Basis	\$499,484	\$108,036	\$24,742	\$6,115	\$32,615	\$5,764	\$26,148	\$702,9
91.000 Office Furniture	\$798.571	15-A&G Basis	-\$97,455	-\$21,079	-\$4,828	-\$1,193	-\$6,364	\$1,125	-\$5,102	-\$137.
91.100 Computers & Peripheral Equipment	\$1,842,818	15-A&G Basis	\$567,465	\$122,740	\$28,110	\$6,948	\$37,054	\$6,548	\$29,707	\$798.
91.200 Computer Hardware & Software	\$3,094,659	15-A&G Basis	\$1,309,506	\$283,241	\$64,867	\$16,033	\$85,507	\$15,111	\$68,553	\$1,842,1
91.250 Computer Software	\$12,639,111		\$2,199,065	\$475,649	\$108,932	\$26,924	\$143,592	\$25,376	\$115,121	\$3,094,0
91.260 Personal Computer Software	\$12,000,111	15-A&G Basis	\$8,981,352	\$1,942,631	\$444,897	\$109,960	\$586,455	\$103,641	\$470,175	\$12,639,
91.300 Other Office Equipment	\$14,011	15-A&G Basis	\$0	\$0	\$0	\$0	S0	\$0	\$0	•
91.400 BTS Initial Investment	\$20,823,254	15-A&G Basis	\$9,956	\$2,153	\$493	\$122	\$650	\$115	\$521	\$14.0
92.100 Transportation Equipment - Light Trucks		15-A&G Basis	\$14,797,004	\$3,200,534	\$732,979	\$181,162	\$966,199	\$170,751	\$774.625	\$20,823,2
92.200 Transporation Equipment - Heavy Trucks	\$6,291,932	15-A&G Basis	\$4,471,047	\$967,070	\$221,476	\$54,740	\$291,946	\$51,594	\$234,060	\$6.291.9
92.300 Transportation Equipment - Autos	\$17,136,443	15-A&G Basis	\$12,177,156	\$2,633,871	\$603,203	\$149,087	\$795,131	\$140,519	\$637,476	
92,400 Transportation Equipment - Other	-\$892,028	 15-A&G Basis 	-\$633,875	-\$137,105	-\$31,399	-\$7,761	-\$41,390	\$7,315	-\$33,183	\$17,136,4
93.000 Stores Equipment	\$5,513,958	15-A&G Basis	\$3,918,219	\$847,495	\$194,091	\$47,971	\$255,848	\$45,214	\$205,119	-\$892,0
	\$823,079 2	Assoc. with facilities serving base and max. day extra capacity functions.	\$517,141	\$158,031	\$58,439	\$8,478	\$80,991	\$45,214 \$0	\$205,119	\$5,513,9 \$823.0
94.000 Tools, Shop and Garage Equipment	\$3,861,206	15-A&G Basis								
95.000 Laboratory Equipment	\$764,311	15-A&G Basis	\$2,743,773	\$593,467	\$135,914	\$33,592	\$179,160	\$31,662	\$143,637	\$3,861,2
6.000 Power Operated Equipment	-\$127,636		\$543,119	\$117,475	\$26,904	\$6,650	\$35,464	\$6,267	\$28,432	\$764.3
7.100 Communication Equip - Non Telephone	\$3,697,692	15-A&G Basis	-\$90,698	-\$19,618	-\$4,493	-\$1,110	-\$5,922	-\$1,047	-\$4,748	-\$127.6
7.200 Communication Equip - Telephone	\$16,887	15-A&G Basis	\$2,627,580	\$568,335	\$130,159	\$32,170	\$171,573	\$30,321	\$137,554	\$3,697,6
8.000 Miscellaneous Equipment	\$2,791,761	15-A&G Basis	\$12,000	\$2,596	\$594	\$147	\$784	\$138	\$628	\$16,8
9.000 Other Tangible Equipment		17-UPIS Basis	\$1,888,068	\$481,579	\$66,444	\$28,755	\$75,378	\$31,268	\$220,270	\$2,791,7
TOTAL GENERAL PLANT	-\$15,036	17-UPIS Basis	-\$10,169	-\$2,594	-\$358	-\$155	-\$406	-\$168	-\$1,186	-\$15,0
	\$91,528,481		\$64,877,158	\$14,151,651	\$3,219,615	\$802,058	\$4,235,856	\$752,113	\$3,490,031	\$91,528,4

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Net Plant In Service

			<u></u>						ومعرب والمحمد ومحمد والمحرور المارين المراجع	
Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Base	Max Day				illing and	na vereine Na vintar e	
			ing and the second	(Ciliar Pay (See)	Max Hour	_MetorsS	ervices	ollecting	Fire Service	Total
INTANGIBLE PLANT										
301.000 Organization	\$153,201	17-UPIS Basis	\$52,655	\$15,810	\$56,914	£40 074				
302.000 Franchises and Consents	\$0	17-UPIS Basis	\$02,055	\$15,510	\$56,914 \$0	\$12,271 \$0	\$260	\$1,746	\$13,543	\$153,199
303.000 Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	\$507,959	6-Assoc. w/power and pumping facilities	\$326,600	\$179,351	\$1,851	\$0 \$0	\$0	\$0	\$0	- \$0
TOTAL INTANGIBLE PLANT	\$661,160		\$379,255	\$195,161	\$58,765	\$12,271	\$0 \$260	\$0	\$157	\$507,959
SOURCE OF SUPPLY PLANT				,		••••;=••	92.00	\$1,740	\$13,700	\$661,158
310.000 Land and Land Rights - SSP	\$78 De4 4	American state of a state of a state								
	3/0,201 2	Assoc, with facilities serving base and max, day	\$48,013	\$30,248	\$0-	\$0	\$0	\$0	\$0	\$78,261
311.000 Structures and Improvements - SSP	\$6 169 266 3	extra capacity functions. Assoc. with facilities serving base and max. day						•••	**	\$70,201
• • • • • • • • • • • • • • • • • • • •	•0,100,200 2	extra capacity functions.	\$3,784,225	\$2,384,031	\$0	\$0	\$0	\$0	\$0	\$6,168,256
312.000 Collecting & Impounding Reservoirs	\$0.2	-Assoc. with facilities serving base and max. day								40,100,200
· · · -	φ υ .	extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$297,688, 2	-Assoc. with facilities serving base and max. day	****							••
		extra capacity functions.	\$182,632	\$115,056	\$0	\$0	\$0	\$0	\$0	\$297,685
314.000 Wells and Springs	\$47,840 2	-Assoc. with facilities serving base and max. day	F00 070							
		extra capacity functions.	\$29,350	\$18,490	\$0	\$0	\$0	\$0	\$0	\$47,840
315.000 Infiltration Galleries and Tunnels	\$0 2	-Assoc. with facilities serving base and max, day	\$0							
		extra capacity functions.	2Ú	\$0	\$0	\$D	\$0	\$0	\$0	\$0
316.000 Supply Mains	\$1,776,532 2	Assoc. with facilities serving base and max. day	\$1,089,902	\$686,630						
A.A		extra capacity functions.	\$1,005,502	3056,630	\$0	\$0	\$0	\$0	\$0	\$1,776,532
317.000 Miscellaneous Source of Supply - Other	\$0 2	Assoc, with facilities serving base and max. day	\$0	\$0						
		extra capacity functions.	44	90	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$8,368,577		\$5,134,122	\$3,234,455	\$0	<u>ea</u>				
			+0,104,122	40,204,400	20	\$0	\$0	\$0	\$0	\$8,368,577
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$284,360	6-Assoc, w/power and pumping facilities	\$182,833	\$100,402	\$1,036	\$0	to			
321.000 Structures and Improvements - PP	\$10,891,744	6-Assoc. w/power and pumping facilities	\$7,003,007	\$3,845,666	\$39,698	\$0	\$0 \$0	\$0	\$88	\$284,359
322,000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$05,050	\$0	\$0 \$0	\$0	\$3,373	\$10,891,744
323.000 Power Generation Equipment 324.000 Steam Pumping Equipment	\$9,137,598	6-Assoc. w/power and pumping facilities	\$5,875,153	\$3,226,310	\$33,305	\$0	50 50	\$0 \$0	\$0	\$0
325.000 Electric Pumping Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$2,830	\$9,137,598
326,000 Diesel Pumping Equipment	\$32,379,569	6-Assoc. w/power and pumping facilities	\$20,818,921	\$11,432,604	\$118,017	\$0	\$0	\$U \$Q	\$0	\$0
	\$228,883	6-Assoc, w/power and pumping facilities	\$147,164	\$80,814	\$834	\$0	\$0		\$10,027	\$32,379,569
327.000 Hydraulic Pumping Equipment	\$222,234	6-Assoc. w/power and pumping facilities	\$142,889	\$78,467	\$810	\$0	\$0 \$0	\$0	\$71	\$228,883
328.000 Other Pumping Equipment	\$1,885,484	6-Assoc. w/power and pumping facilities	\$1,212,300	\$665.728	\$6.872	\$0 \$0	50 50	\$0	\$69	\$222,235
TOTAL PUMPING PLANT	\$55,029,872		\$35,382,267	\$19,429,991	\$200,572	\$0	\$0 \$0	\$0 \$0	\$584	\$1,885,484
WATER TREATMENT PLANT				,		40	\$ 0	20	\$17,042	\$55,029,872
330.000 Land and Land Rights - WTP										
source cand and cand Rights - WIP	\$1,902,256 2	Assoc. with facilities serving base and max. day	\$1,167,034	\$735,222	\$0	\$0	\$0	\$0		6 4 000 070
331.000 Structures and Improvements - WTP		extra capacity functions			••	40	30	20	\$0	\$1,902,256
so its of structures and improvements - wip	\$51,419,020 2	Assoc, with facilities serving base and max, day	\$31,545,569	\$19,873,451	\$0	\$0	\$0	\$0	\$0	6 54 440 000
332.000 Water Treatment Equipment		extra capacity functions.				••	ψU	30	\$0	\$51,419,020
eessee water mexanent equipment	\$70,657,587 2	Assoc, with facilities serving base and max. day	\$43,348,430	\$27,309,157	\$0	\$0	\$0	\$0	\$0	\$70,657,587
333.000 Miscellaneous Water Treat, Other		extra capacity functions.			• -	••	**	20	20	\$10,057,587
Constant and the second states the second states and the	\$0 2-	Assoc, with facilities serving base and max, day	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL WATER TREATMENT PLANT	6400 ANO 305	extra capacity functions.				••	••	40	20	50
TO THE WATER TREATMENT PLANT	\$123,978,863		\$76,061,033	\$47,917,830	\$0	\$0	\$0	\$0	\$0	\$123,978,863
TRANSMISSION & DIST, PLANT							••	**	40	\$143,315,003
340.000 Land and Land Rights - TDP	62 004 400	- • • • • • • • • • • • • • • • • • • •								
341.000 Structures and improvements - TDP	\$3,991,422	7-Assoc. with trans, and distrib, mains	\$1,381,227	\$281,446	\$2,069,153	\$0	\$0	\$0	\$259,596	\$3,991,422
341.100 Structures & Improve - Special Crossing	\$1,943,822	7-Assoc. with trans. and distrib. mains	\$672,657	\$137,064	\$1,007,677	\$0	50	\$0	\$126,423	\$1,943,821
342.000 Distribution Reservoirs and Standpipes	\$0 54 201 600	7-Assoc. with trans. and distrib. mains	\$0	\$0	\$0	\$0	\$0	\$0	\$126,423	\$1,943,823
the standpipes	\$4,291,690	5-Assoclated with storage facilities.	\$1,320,553	\$0	\$2,923,928	\$0	\$0	so	\$47,209	\$0 \$4,291,690
						••	**	90	\$~1,2U3	\$4,231,690

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Net Plant Page: 1 of 2

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0

Net Plant in Service

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	Jurisdictional	Allocation Number		والمحافظ والمحافظ والمعاجر والمحافظ والمراجع المراجع المراجع المراجع		di tangan sa kara sa	0.4 (See 15 (Cal) (S	Billing and	10月8日月1月2日日日	
343.000 Transmission and Distribution Mains	\$1,118,324,901	7-Assoc. with trans. and distrib. mains	Base	Max Day	Max Hour	Meters	Services	Collecting	Fire Service	
344.000 Fire Mains	\$0	8-Public Fire	\$386,994,934	\$78,856,164	\$579,739,629	S 0	\$0	S0		Total
345.000 Customer Services		10-Factors for allocating COS to customer class.	\$0		\$0	\$0	\$0	30 50	\$72,734,174	\$1,118,324
	/*	ter actors for anocating COS to customer class.	\$0	\$0	\$0	50	-\$3,134	\$0 \$0	\$0	
346.000 Customer Meters	\$121,513,715	9-Associated with meters					-40,104	φU	-\$246	-\$3
347.000 Customer Meter Pits & Installation	\$3,844,809	5-Associated with meters	\$0	\$0	\$0	\$121,513,715	\$0			
348.000 Fire Hydrants	\$64,990,201	9-Associated with meters	\$0	\$0	\$0	\$3,844,809	\$0 \$0	\$0	\$0	\$121,51;
349.000 Miscellaneous Trans. & Dist Other	407,000,201 ¢0	8-Public Fire	\$0	\$0	\$0	\$0,044,045	\$0 \$0	\$0	50	\$3,844
	30	4-Associated with facilities serving base and max.	. \$O	\$0	\$0	50	30 \$0	\$0	\$64,990,201	\$64,99
TOTAL TRANSMISSION & DIST. PLANT	\$1,318,897,180	hr. extra capacity functions			••	30	20	\$0	\$0	
	91,910,097,180		\$390,369,371	\$79,274,674	\$585,740,387	\$125,358,524				
INCENTIVE COMPENSATION					4400,140,001	9120,000,024	-\$3,134	\$0	\$138,157,357	\$1,318,89
CAPITALIZATION	-									
0.000 Incentive Compensation Capitalization Adj.										
TOTAL INCENTIVE COMPENSATION		15-A&G Basis	\$0	\$0	**					
CAPITALIZATION	\$0		\$0	\$0 \$0	\$0	\$0	\$0	\$0	50	
CALLER TOR			40	20	\$0	\$0	\$0	\$0	\$0	
GENERAL PLANT									•••	
289 000 Lond and LANI										
389.000 Land and Land Rights - GP	\$1,749	15-A&G Basis								
390.000 Structures and Improve - Shop & Garage	\$8,119,934	15-A&G Basis	\$809	\$284	\$137	\$47	\$52	\$362	\$58	-
390.100 Structures and Improve - Office Buildings	\$3,346,162	15-A&G Basis	\$3,757,905	\$1,318,677	\$634,167	\$220,050	\$243,598	\$1,678,390	\$267,146	
390.200 General Structures - HVAC	\$419,883	15-A&G Basis	\$1,548,604	\$543,417	\$261,335	\$90,681	\$100,385	\$691,652		\$8,1
390.300 Structures & Improve - Miscellaneous	\$702.905		\$194,322	\$68,189	\$32,793	\$11,379	\$12,596	\$86,790	\$110,089	\$3,34
390.900 Structures and Improve - Leasehold	-\$137,145	15-A&G Basis	\$325,304	\$114,152	\$54,897	\$19,049	\$21,087		\$13,814	\$41
391.000 Office Furniture	\$798,571	15-A&G Basis	-\$63,471	-\$22,272	-\$10,711	-\$3,717	-\$4,114	\$145,290	\$23,126	\$70
391.100 Computers & Peripheral Equipment	\$1,842,818	15-A&G Basis	\$369,579	\$129,688	\$62,368	\$21,641	\$23,957	-\$28,348	-\$4,512	-\$13
391.200 Computer Hardware & Software	\$3,094,659	15-A&G Basis	\$852,856	\$299,274	\$143,924	\$49,940		\$165,065	\$26,273	\$79
391.250 Computer Software		15-A&G Basis	\$1,432,208	\$502,573	\$241,693	\$83,865	\$55,285	\$380,910	\$60,629	\$1,84
391.260 Personal Computer Software	\$12,639,111	15-A&G Basis	\$5,849,381	\$2,052,592	\$987,115		\$92,840	\$639,666	\$101,814	\$3,09
391.300 Other Office Equipment	\$0	15-A&G Basis	50	\$0	\$337,115	\$342,520	\$379,173	\$2,612,504	\$415,827	\$12,63
391,400 BTS initial Investment	\$14,011	15-A&G Basis	\$6,484	\$2,275	\$1,094	50	\$0	\$0	\$0	
392.100 Transportation Equipment - Light Trucks	\$20,823,254	15-A&G Basis	\$9,637,002	\$3,381,696		\$380	\$420	\$2,896	\$461	\$1
392.200 Transporation Equipment - Light Frucks	\$6,291,932	15-A&G Basis	\$2,911,906	\$1,021,810	\$1,626,296	\$564,310	\$624,698	\$4,304,167	\$685,085	\$20,82
392.300 Transportation Equipment - Meavy Trucks	\$17,136,443	15-A&G Basis	\$7,930,746		\$491,400	\$170,511	\$188,758	\$1,300,542	\$207,005	\$6,29
392.400 Transportation Equipment - Autos	-\$892,028	15-A&G Basis	-\$412,831	\$2,782,958	\$1,338,356	\$464,398	\$514,093	\$3,542,103	\$563,789	\$17,13
393.000 Stores Equipment	\$5,513,958	15-A&G Basis		-\$144,865	-\$69,667	-\$24,174	-\$26,761	-\$184,382	-\$29,348	-\$89
555.000 Stores Equipment	\$823,079 2	2-Assoc. with facilities serving base and max. day	\$2,551,860	\$895,467	\$430,640	\$149,428	\$165,419	\$1,139,735	\$181,409	\$5,51
	-	extra capacity functions.	\$504,959	\$318,120	\$0	\$0	\$0	S 0	\$0	
394.000 Tools, Shop and Garage Equipment	\$3,861,206	15-A&G Basis							30	\$82:
395.000 Laboratory Equipment	\$764,311	15-A&G Basis	\$1,786,966	\$627,060	\$301,560	\$104,639	\$115,836	\$798,111	\$127.034	
396.000 Power Operated Equipment	-\$127,636	15-A&G Basis	\$353,723	\$124,124	\$59,693	\$20,713	\$22,929	\$157,983		\$3,86
397.100 Communication Equip - Non Telephone	\$3,697,692		-\$59,070	-\$20,728	-\$9,968	-\$3,459	-\$3,829		\$25,146	\$764
397.200 Communication Equip - Telephone	\$16,887	15-A&G Basis	\$1,711,292	\$600,505	\$288,790	\$100,207	\$110,931	-\$26,382	-\$4,199	-\$127
398.000 Miscellaneous Fourinment	\$2,791,761	15-A&G Basis	\$7,815	\$2,742	\$1,319	\$458	\$110,931 \$507	\$764,313	\$121,654	\$3,697
399.000 Other Tangible Equipment		17-UPIS Basis	\$959,528	\$288,110	\$1,037,139	\$223.620		\$3,491	\$556	\$16
TOTAL GENERAL PLANT	-\$15,036	17-UPIS Basis	-\$5,168	-\$1,552	-\$5,586		\$4,746	\$31,826	\$246,792	\$2,791
	\$91,528,481		\$42,152,709	\$14,884,296	\$7,898,784	-\$1,204	-\$26	-\$171	-\$1,329	\$15
TOTAL NET PLANT IN SERVICE	\$1,598,464,133				w1,030,164	\$2,605,282	\$2,642,580	\$18,206,513	\$3,138,319	\$91,528

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CANADA AND AND AND AND AND AND AND AND AN	MO Adjusted	angerleis alleren Siehen ich Stefenswarten im	White Constraints	(CONTRACTOR STREET)	offering and	Other Public	Sales for F	ire Protection	In Protection	a an
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	Public	Total
Plant In Service	\$796,003,221	from Plant	\$475,686,156	\$138,837,221	\$79,991,347	\$32,277,580	\$29,764,052	\$6,398,711	\$33,048,154	\$796,00
ess Accumulated Depreciation Reserve	\$160,212,135	from Reserve	\$93,170,321	\$27,389,730	\$18,615,193	\$6,284,081	\$7,190,125	\$1,510,713	\$6,0\$1,967	\$160,21
Net Plant in Service	\$635,791,086	from Net Plant	\$382,515,838	\$111,447,481	\$61,376,150	\$25,993,502	\$22,573,924	\$4,887,998	\$26,996,184	\$635,7
ADD TO NET PLANT IN SERVICE										
Chemical	\$44,738	16-Labor Basis	\$31,294	\$6,313	\$3,181	\$1,338	\$1,177	\$810	\$626	4
Group Insurance	\$92,003	15-A&G Basis	\$59,094	\$14,187	\$10,056	\$3,137	\$3,837	\$534	\$1,159	
abor/Base Payroll	\$718,840	16-Labor Basis	\$502,829	\$101,428	\$51,110	\$21,493	\$18,905	\$534 \$13.011		
Pension and OPEB	-\$94,277	16-Labor Basis	-\$65,947					• • • • • • •	\$10,064	\$
401K	\$15,516	16-Labor Basis		-\$13,302	-\$6,703	-\$2,819	-\$2,479	-\$1,706	-\$1,320	
Support Services			\$10,853	\$2,189	\$1,103	\$464	\$408	\$281	\$217	:
	-\$535,112	16-Labor Basis	-\$374,311	-\$75,504	-\$38,046	-\$16,000	-\$14,073	-\$9,686	-\$7,492	-\$
Fuel Power	\$238,119	1-Varies with water used	\$106,844	\$43,147	\$59,006	\$10,072	\$19,050	\$0	\$0	\$3
Telephone	\$7,915	16-Labor Basis	\$5,537	\$1,117	\$563	\$237	\$208	\$143	\$111	
Rents	\$11,401	15-A&G Basis	\$7,323	\$1,758	\$1,246	\$389	\$475	\$66	\$144	:
Postage	\$36,758	15-A&G Basis	\$23,610	\$5,668	\$4,018	\$1,253	\$1,533	\$213	\$463	:
OTG	\$345,556	15-A&G Basis	\$221,951	\$53,285	\$37,769	\$11,783	\$14,410	\$2,004	\$4,354	\$
PSC Assessment	\$139,141	15-A&G Basis	\$89,370	\$21,456	\$15,208	\$4,745	\$5,802	\$807	\$1,753	Ś
Naste Disposal	-\$42,271	1-Varies with water used	-\$18.967	\$7,660	-\$10.475	-\$1,788	-\$3,382	\$0	\$0	
Incollectlibe Expense	50	15-A&G Basis	\$0	\$0	50	50	\$0	\$0	so	-
Cash Vouchers	\$475,092	15-A&G Basis	-\$305,152	-\$73,259	-\$51,928	-\$16,201	-\$19.811	-\$2,756	-\$5,986	-S
Payroll Tax	\$55,513	17-UPIS Basis	\$33,397	\$9,731	\$5,357	\$2,270	\$1,971	-\$2,756 \$427		
Property Tax	-\$2,406,261	17-UPIS Basis	-\$1,447,607	-\$421,818	-\$232,204				\$2,359	
Contributions in Aid of Construction	\$26,235,972	19-Total COS Basis				-\$98,416	-\$85,422	-\$18,528	-\$102,266	-\$2,
Amortization			\$16,203,336	\$4,273,840	\$2,796,755	\$970,731	\$1,067,310	\$228,253	\$705,748	\$26,
Materials & Supplies	\$1,816,206	15-A&G Basis	\$1,166,549	\$280,059	\$198,511	\$61,933	\$75,736	\$10,534	\$22,884	\$1,1
Prepayments	\$785,102	15-A&G Basis	\$504,271	\$121,063	\$85,812	\$26,772	\$32,739	\$4,554	\$9,892	\$1
Propald Pension Asset	\$1,473,269	15-A&G Basis	\$946,281	\$227,178	\$161,028	\$50,238	\$61,435	\$8,545	\$18,563	\$1,
TOTAL ADD TO NET PLANT IN SERVICE	\$28,463,036		\$17,700,555	\$4,570,876	\$3,091,367	\$1,031,631	\$1,169,829	\$237,506	\$661,273	\$28,
SUBTRACT FROM NET PLANT		•								
Federal Tax Offset	\$127,135	17-UPIS Basis	\$76,484	\$22,287	\$12,269	\$5,200	\$4,513	\$979	\$5,403	\$
State Tax Offset	\$22,577	17-UPIS Basis	\$13,582	\$3,958	\$2,179	\$923	\$801	\$174	\$960	
City Tax Offset	\$4,831	17-UPIS Basis	\$2,906	\$847	\$466	\$198	\$172	\$37	\$205	
nterest Expense Offset	\$1,172,179	17-UPIS Basis	\$705,183	\$205,483	\$113,115	\$47,942	\$41,612	\$9,026	\$49,818	\$1,
Contributions in Aid of Construction	\$111,203,462	19-Total COS Basis	\$68,679,258	\$18,115,044	\$11,854,289	\$4,114,528	\$4,481,500	\$967,470	\$2,991,373	\$111.
Customer Advances	\$934,866	17-UPIS Basis	\$562.415	\$163,882	\$90,215	\$38,236	\$33,188	\$7,198	\$39,732	3111,. \$1
Accumulated Deferred Income Taxes	\$124,913,779	17-UPIS Basis	\$75,148,129							
CJA Excess ADIT		17-UPIS Basis		\$21,897,385	\$12,054,180	\$5,108,974	\$4,434,439	\$961,836	\$5,308,836	\$124,
OPEB Tracker	\$41,007,262	··· •···	\$24,669,969	\$7,188,573	\$3,957,201	\$1,677,197	\$1,455,758	\$315,756	\$1,742,809	\$41,0
	\$1,993,611	16-Labor Basis	\$1,394,531	\$281,299	\$141,746	\$59,609	\$52,432	\$36,084	\$27,911	\$1,
Pension Tracker	\$391,122	16-Labor Basis	\$273,590	\$55,187	\$27,809	\$11,695	\$10,287	\$7,079	\$5,476	\$3
TOTAL SUBTRACT FROM NET PLANT	\$281,770,824		\$171,526,047	\$47,933,945	\$28,253,469	\$11,064,502	\$10,514,702	\$2,305,639	\$10,172,523	\$281,3
TOTAL RATE BASE	\$382,483,298		\$228,690,346	\$68,084,412	\$36,214,048	\$15,960,631	\$13,229,051	\$2,819,865	\$17,484,934	\$382,
TOTAL RETURN ON RATE BASE	\$24,199,718	Rate of Return used is 0.06327	\$14,469,238	\$4,307,701	\$2,291,263	\$1,009,829	\$837,002	\$178,413	\$1,106,272	\$24,1
TOTAL OPERATING & MAINT. EXPENSE	\$60,654,221	from Income Statement	\$37,779,352	\$9,637,307	\$6,637,917	\$2,167,911	\$2,526,291	\$565,380	\$1,340,057	\$60,0
TOTAL INCOME TAXES	\$9,073,668	from income Statement	\$5,828,017	\$1,399,160	\$991,752	\$309,412	\$378,372	\$52.627	\$114,328	\$9.

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Companyation of the Antonio States of the										
Description	MO Adjusted Jurisdictional	Allocation Number	en andre and a state of the second second second	Commercial	Thomas Arter	Other Public	Sales for	Fire Protection		
DDITIONAL CURRENT TAX REQUIRED	-\$2,975,367	18-Rate Base Basis	-\$1,778,972	-\$529,615	-\$281,767	Auth. -\$124,073	Resale -\$102,948	- Private -\$22.018	- Public	Total -\$2,975,3
DTAL EXPENSES	\$60,625,921		\$37,893,281	\$9,562,130	\$6,678,265	\$2,144,334	\$2,546,236	\$560,454	\$1,241,216	\$60,625,9
ASS COST OF SERVICE	\$84,825,639		\$52,362,519	\$13,869,831	\$8,969,528	\$3,154,163	\$3,383,238		\$2,347,488	\$84,825,6
HER WATER REVENUES - OPER. REV. SCRIPTION VENUE CONTRIBUTION	\$1,918,488 \$0 \$0		\$1,184,858 \$0 \$0	\$312,522 \$0	\$204,510 \$0	\$70,983 \$0	\$77,315 \$0	\$16,691 \$0	\$51,607 \$0	\$1,918,48
TAL OTHER WATER REVENUES - OPER.	•			\$0	\$0	\$0	\$0	\$0	\$0	\$
V.	\$1,918,488		\$1,184,858	\$312,522	\$204,510	\$70,983	\$77,315	\$16,691	\$51,607	\$1,918,48
TAL COST OF SERVICE RELATED TO LES OF WATER	\$82,907,151		\$51,177,661	\$13,557,309	\$8,765,018	\$3,083,180	\$3,305,923	\$722,176	\$2,295,881	\$82,907,14
ALLOCATION OF PUBLIC FIRE	\$2,295,881	20-Total COS Basis w/o Fire	\$1,534,108	\$406,371	\$262,878	\$92,524	\$0	\$0	-\$2,295,881	s
AL AFTER REALLOCATION OF PUBLIC	\$82,907,151		\$52,711,769	\$13,963,680	\$9,027,896	\$3,175,704	\$3,305,923	\$722,176	\$0	\$82,907,14
QUIRED MARGIN REVENUES	\$82,907,151		\$52,711,769	\$13,963,680	\$9,027,896	\$3,175,704	\$3,305,923	\$722,176	\$0	\$82,907,14
RRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	50	\$0	\$0	s
RO REVENUE INCREASE PLUG	-\$82,907,151		-\$52,711,769	-\$13,963,680	-\$9.027.896	-\$3,175,704	-\$3,305,923	-\$722.176	\$0	-\$82,907,14
S MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	50	\$0			
/ENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	5
CHANGE NEEDED TO BRING CLASS VENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Ť

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	MO Adjusted		NEW YORK STREET	and the second	A DE ROMAN DE LA CALEGA DE LA CAL	1. The Contract (1997) in		and the second second	AND DE LANDAU AND AND	STOR (45/4////11)
Description	的复数形式 化合理 计计算机 化合成合成 化试验检验检验	Allocation Number	Base	Max Day	Max Hour	Motors	Services	Billing and Collecting	Fire Service	Tota
Plant In Service	\$796,003,221	from Plant	\$297,192,965	\$124,905,454	\$198,326,690	\$65,065,665	\$55,303,848	\$16,188,373	\$39,020,228	\$796,
Less Accumulated Depreciation Reserve	\$160,212,135	from Reserve	\$64,718,557	\$29,441,288	\$35,776,241	\$4,883,429	\$13,262,931	\$4,658,549		
Net Plant In Service	\$635,791,086	from Net Plant	\$232,474,411	\$95,464,163	\$162,550,447	\$60,182,239			\$7,471,139	\$160,
ADD TO NET PLANT IN SERVICE			******	333,404,103	\$102,550,447	\$60,182,239	\$42,040,916	\$11,529,823	\$31,549,093	\$635,
Chemical	*** 700									
Group Insurance	\$44,738	16-Labor Basis	\$11,243	\$5,015	\$5,964	\$2,971	\$8,930	\$9.225	\$1,391	
Labor/Base Payroli	\$92,003	15-A&G Basis	\$33,112	\$17,011	\$11,031	\$5,493	\$1,122	\$22,624	\$1,610	
Pension and OPEB	\$718,840	16-Labor Basis	\$180,644	\$80,582	\$95,821	\$47,731	\$143,480	\$148,225	\$22,356	
401K	-\$94,277	16-Labor Basis	-\$23,692	-\$10,568	-\$12,567	-\$6,260	-\$18,818	-\$19,440		\$
	\$15,516	16-Labor Basis	\$3,899	\$1,739	\$2,068	\$1,030	\$3,097	\$3,199	-\$2,932	-
Support Services	-\$535,112	16-Labor Basis	-\$134,474	-\$59,986	-\$71,330	-\$35,531			\$483	
Fuel Power	\$238,119	1-Varies with water used	\$238,119	-305,300	-37 1,330		-\$106,808	-\$110,340	-\$16,642	-\$
Telephone	\$7,915	16-Labor Basis	\$1,989	• ·		\$0	\$0	\$0	\$0	\$
Rents	\$11,401	15-A&G Basis		\$887	\$1,055	\$526	\$1,580	\$1,632	\$246	
Postage	\$36,758	15-A&G Basis	\$4,103	\$2,108	\$1,367	\$681	\$139	\$2,804	\$200	;
IOTG	\$345,556	15-A&G Basis	\$13,229	\$6,797	\$4,407	\$2,194	\$448	\$9,039	\$643	:
PSC Assessment	\$139,141	· · · · · ·	\$124,366	\$63,893	\$41,432	\$20,630	\$4,216	\$84,972	\$6,047	\$
Waste Disposal		15-A&G Basis	\$50,077	\$25,727	\$16,683	\$8,307	\$1,698	\$34,215	\$2,435	s
Uncollectilbe Expense	-\$42,271	1-Varies with water used	-\$42,271	\$0	\$0	\$0	\$0	\$0	\$0	-
Cash Vouchers	\$0	15-A&G Basis	\$0	\$0	\$0	50	\$0	\$0	so	-
	-\$475,092	15-A&G Basis	-\$170,986	-\$87,845	-\$56,964	-\$28,363	-\$5.796	-\$116.825	••	
Payroll Tax	\$55,513	17-UPIS Basis	\$20,296	\$8,338	\$14,195	\$5,257	\$3,669	\$1,005	-\$8,314	-\$
Property Tax	-\$2,406,261	17-UPIS Basis	-\$879,729	\$361,420	-\$615,281	-\$227,873	-\$159,054		\$2,753	
Contributions in Aid of Construction	\$26,235,972	19-Total COS Basis	\$9,620,731	\$4,588,672	\$4,433,879			-\$43,553	-\$119,351	-\$2,4
Amortization			40,020,101	\$4,500,072	34,433,013	\$1,962,451	\$1,986,063	\$2,736,412	\$913,012	\$26,
Materials & Supplies	\$1,816,206	15-A&G Basis	\$653,653							
Prepayments	\$785,102	15-A&G Basis		\$335,816	\$217,763	\$108,427	\$22,158	\$446,605	\$31,784	\$1,4
Prepaid Pension Asset	\$1,473,269		\$282,558	\$145,165	\$94,134	\$46,871	\$9,678	\$193,057	\$13,739	\$7
TOTAL ADD TO NET PLANT IN SERVICE	\$28,463,036	15-A&G Basis	\$530,230 \$10,517,097	\$272,407 \$5,034,338	\$176,645 \$4,360,302	\$87,954 \$2,002,496	\$17,974 \$1,913,676	\$362,277 \$3,765,133	\$25,782	\$1,4
SUBTRACT FROM NET PLANT			,		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$1,002,435	\$1,513,676	33,766,133	38/5,242	\$28,4
ederal Tax Offset	\$127,135	17 11010								
State Tax Offset		17-UPIS Basis	\$46,481	\$19,096	\$32,508	\$12,040	\$8,404	\$2,301	\$6,306	\$1
City Tax Offset	\$22,577	17-UPIS Basis	\$8,254	\$3,391	\$5,773	\$2,138	\$1,492	\$409	\$1,120	Š
	\$4,831	17-UPIS Basis	\$1,766	\$726	\$1,235	\$457	\$319	- \$87	\$240	
nterest Expense Offset	\$1,172,179	17-UPIS Basis	\$428,549	\$176,061	\$299,726	\$111,005	\$77,481	\$21,216	\$58,140	\$1,5
Contributions in Aid of Construction	\$111,203,462	19-Total COS Basis	\$40,778,310	\$19,449,486	\$18,793,385	\$8,318,019	\$8,418,102	\$11,598,521	\$3,869,880	
Sustomer Advances	\$934,866	17-UPIS Basis	\$341,787	\$140,417	\$239,045	\$88,532				\$111,2
Accumulated Deferred Income Taxes	\$124,913,779	17-UPIS Basis	\$45,668,478	\$18,762,050	\$31,940,453		\$61,795	\$16,921	\$46,369	\$9
CJA Excess ADIT	\$41,007,262	17-UPIS Basis	\$14,992,255			\$11,829,335	\$8,256,801	\$2,260,939	\$6,195,723	\$124,9
OPEB Tracker	\$1,993,611	16-Labor Basis	\$500,994	\$6,159,291	\$10,485,557	\$3,883,388	\$2,710,580	\$742,231	\$2,033,960	\$41,0
ension Tracker	\$391,122	16-Labor Basis		\$223,484	\$265,748	\$132,376	\$397,925	\$411,083	\$62,001	\$1,5
OTAL SUBTRACT FROM NET PLANT	\$281,770,824	10-44001 04515	\$98,289	\$43,845	\$52,137	\$25,971	\$78,068	\$80,649	\$12,164	\$3
			\$102,865,163	\$44,977,847	\$62,115,567	\$24,403,261	\$20,010,967	\$15,134,357	\$12,285,903	\$281,7
OTAL RATE BASE	\$382,483,298	han a second state of the second s	\$140,126,345	\$55,520,654	\$104,795,182	\$37,781,474	\$23,943,625	\$160,599	\$20,138,432	\$382,4
OTAL RETURN ON RATE BASE	\$24,199,718	Rate of Return used is 0.06327	\$8,865,794	\$3,512,792	\$6,630,391	\$2,390,434	\$1,514,913	\$10,161	\$1,274,159	\$24,1
OTAL OPERATING & MAINT, EXPENSE	\$60,654,221	from Income Statement	\$22,182,356	\$11,035,813	\$8,597,582	\$4,164.394	\$5,030,485	\$7.796.135	\$1,849,344	
					······		<i></i>	91,100,100	41,043,344	\$60,6
OTAL INCOME TAXES	\$9,073,668	farmer to a sure of the second								
OTAL DEFERRED INCOME TAXES	\$3,073,000	from Income Statement	\$3,265,613	\$1,677,721	\$1,087,933	\$541,698	\$110,699	\$2,231,215	\$158,789	\$9,0

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Description	MO Adjusted Jurisdictional	Allocation Number	Base		a de la composi-			Blilling and		
ADDITIONAL CURRENT TAX REQUIRED	-\$2,975,367	18-Rate Base Basis	-\$1,090,174	Max Day -\$432,023	Max Hour -\$815,251	Motors -\$293,966	Services -\$186,258	Collecting -\$1,190	Fire Service	Total -\$2.97
OTAL EXPENSES	\$60,625,921		\$22,152,831	\$11,148,703	\$8,136,685	\$4,046,368	\$4,880,182	\$8,519,628	\$1,744,116	\$60,62
CLASS COST OF SERVICE	\$84,825,639		\$31,018,625	\$14,661,495	\$14,766,076	\$6,436,802	\$6,395,095	\$8,529,789	. ,	
OTHER WATER REVENUES - OPER. REV.	\$1,918,488		\$521,966	\$248.955	\$240,557	\$106,471	\$107,753		\$3,018,275	\$84,82
REVENUE CONTRIBUTION	\$0 \$0		\$0 \$0	\$0	\$0	\$0	\$0	\$148,462 \$0	\$49,535 \$0	\$1,4
OTAL OTHER WATER REVENUES - OPER.	\$1,918,488		•••	\$0	\$0	\$0	\$0	\$0	\$0	
REV.	91,910,400		\$521,966	\$248,955	\$240,557	\$106,471	\$107,753	\$148,462	\$49,535	\$1,4
OTAL COST OF SERVICE RELATED TO ALES OF WATER	\$82,907,151		\$30,496,659	\$14,412,540	\$14,525,519	\$6,330,331	\$6,287,342	\$8,381,327	\$2,968,740	\$83,4
EALLOCATION OF PUBLIC FIRE	\$2,295,881	20-Total COS Basis w/o Fire	\$1,178,017	\$556,981	\$560,884	\$0	50	\$0	to oot oo.	
OTAL AFTER REALLOCATION OF PUBLIC	\$82,907,151		\$31,674,676	\$14,969,521	\$15,086,403	\$6,330,331	\$6,287,342	-	-\$2,295,881	
			,,	•••,•••,•=•	*******	30,000,001	30,207,342	\$8,381,327	\$672,858	
EQUIRED MARGIN REVENUES	\$82,907,151		\$31,674,676	\$14,969,521	\$15,086,403	\$6,330,331	\$6,287,342	\$8,381,327	\$672,858	\$83,40
URRENT MARGIN REVENUES	\$0	`	\$0	\$0	\$0	\$0	\$0	\$0		505,40
ERO REVENUE INCREASE PLUG	-\$82,907,151		-\$31,674,676	-\$14,969,521	-\$15,086,403				\$0	
OS MARGIN REVENUES @ 0%	\$0				, ,	-\$6,330,331	-\$6,287,342	-\$8,381,327	-\$672,858	-\$83,40
EVENUE ABOVE (BELOW) COS	\$0		50	\$0	\$0	\$0	\$0	\$0	50	0.0
- () 000	20		\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Summary

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n sa produkti se sa produkti sa sa produkti se se	n in eine mehren ster ster ste	Contraction provide the contraction		e sastana ili s	and set there as	Other Public	Sales for F	Ire Protection	ive Protection	and the main the second
Decedation	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
Description	- Juniscictiona)	Allocation (tuniber	KUBIGUIIDAI	Continio ciuti 22				oyaldi Titokas	1.000.00.277272.000.2000	4229 (997, 7, 222996 (9, 979))
Plant In Service	\$1,968,067,168	from Plant	\$1,325,828,931	\$340,769,943	\$50,102,110	\$20,118,139	\$58,465,858	\$21,467,141	\$151,315,046	\$1,968,067,168
Less Accumulated Depreciation Reserve	\$369,603,035	from Reserve	\$244,773,094	\$65,109,174	\$11,999,516	\$3,681,820	\$15,260,075	\$3,573,696	\$25,205,658	\$369,603,033
Net Plant in Service	\$1,598,464,133	from Net Plant	\$1,081,055,835	\$275,660,767	\$38,102,597	\$16,436,317	\$43,205,784	\$17,893,445	\$126,109,387	\$1,598,464,132
ADD TO NET PLANT IN SERVICE										
Chemical	\$177,147	16-Labor Basis	\$131,514	\$23,313	\$4,464	\$1,399	\$5,686	\$3,880	\$6,891	\$177,147
Group Insurance	\$184,880	15-A&G Basis	\$131,376	\$28,416	\$6,508	\$1,608	\$8,578	\$1,516	\$6,878	\$184,880
Labor/Base Payroll	\$1,739,757	16-Labor Basis	\$1,291,596	\$228,952	\$43,842	\$13,744	\$55,846	\$38,101	\$67,677	\$1,739,758
Pension and OPEB	-\$287,375	16-Labor Basis	-\$213,347	-\$37,819	-\$7,242	-\$2,270	-\$9,225	-\$6,294	-\$11,179	-\$287,376
401K	\$37,354	16-Labor Basis	\$27,732	\$4,916	\$941	\$295	\$1,199	\$818	\$1,453	\$37,354
Support Services	-\$1,493,595	16-Labor Basis	-\$1,108,845	-\$196,557	-\$37,639	-\$11,799	-\$47,944	-\$32,710	-\$58,101	\$1,493,595
Fuel Power	\$392,473	1-Varies with water used	\$235,719	\$80,339	\$33,596	\$4,278	\$38,541	\$0	\$0	\$392,473
Telephone	\$22,095	15-A&G Basis	\$15,701	\$3,396	\$778	\$192	\$1,025	\$181	\$822	\$22,095
Rents	\$39,962	15-A&G Basis	\$28,397	\$6,142	\$1,407	\$348	\$1,854	\$328	\$1,487	\$39,963
	\$77,148	15-A&G Basis	\$54,821	\$11,858	\$2,716	\$671	\$3,580	\$633	\$2,870	\$77,149
Postage	\$972,858	15-A&G Basis	\$691,313	\$149,528	\$34,245	\$8,464	\$45,141	\$7.977	\$36,190	\$972,858
IOTG	\$307,233	15-A&G Basis	\$218,320	\$47,222	\$10,815	\$2,673	\$14,256	\$2,519	\$11,429	\$307,234
PSC Assessment		1-Varies with water used	-\$17,835	-\$6,079	-\$2,542	-\$324	-\$2,916	\$0	\$0	-\$29.696
Waste Disposal	-\$29,696	15-A&G Basis	-\$17,055	-50,075 S0	\$0	\$0	\$0	\$0	\$0	\$0
Uncollectible Expense	\$0		-\$737,624	-\$159,545	-\$36,539	-\$9.031	-\$48,165	-\$8,512	-\$38,615	-\$1,038,031
Cash Vouchers	-\$1,038,030	15-A&G Basis	-\$737,624 \$90,613	\$23,112	\$3,189	\$1,380	\$3,618	\$1,501	\$10,571	\$133,984
Payroll Tax	\$133,983	17-UPIS Basis		-\$1,077,923	-\$148,722	-\$64,363	\$168,718	-\$69,987	-\$493,033	-\$6,248,830
Property Tax	-\$6,248,831	17-UPIS Basis	-\$4,226,084			\$495,746	\$1,993,420	\$584,458	\$3,005,786	\$52,183,781
Contributions In Aid of Construction	\$52,183,781	19-Total COS Basis	\$36,074,648	\$8,432,899	\$1,596,824	3430,740	\$1,333,420	\$304,430	33,003,100	\$512, 100, 101
Amortization						*** ***	\$196,377	\$34,705	\$157,441	\$4,232,272
Materials & Supplies	\$4,232,272	15-A&G Basis	\$3,007,452	\$650,500	\$148,976	\$36,821		\$16,130	\$73,173	\$1,967,022
Prepayments	\$1,967,022	15-A&G Basis	\$1,397,766	\$302,331	\$69,239	\$17,113	\$91,270			\$4,490,834
Prepaid Pension Asset	\$4,490,835	15-A&G Basis	\$3,191,187	\$690,241	\$158,077	\$39,070	\$208,375	\$36,825	\$167,059	
TOTAL ADD TO NET PLANT IN SERVICE	\$57,861,273		\$40,284,420	\$9,205,242	\$1,882,933	\$536,015	\$2,391,798	\$612,069	\$2,948,799	\$57,861,276
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$255,333	17-UPIS Basis	\$172,682		\$6,077	\$2,630	\$6,894	\$2,860	\$20,146	\$255,334
State Tax Offset	\$45,342	17-UPIS Basis	\$30,665		\$1,079	\$467	\$1,224	\$508	\$3,577	\$45,341
City Tax Offset	\$9,702	17-UPIS Basis	\$6,561	\$1,674	\$231	\$100	\$262	\$109	\$765	\$9,702
Interest Expense Offset	\$3,042,737	17-UPIS Basis	\$2,057,803	\$524,872	\$72,417	\$31,340	\$82,154	\$34,079	\$240,072	\$3,042,737
Contributions in Aid of Construction	\$232,984,285	19-Total COS Basis	\$161,062,036	\$37,650,260	\$7,129,319	\$2,213,351	\$8,900,000	\$2,609,424	\$13,419,895	\$232,984,285
Customer Advances	\$2,974,561	17-UPIS Basis	\$2,011,696	\$513,112	\$70,795	\$30,638	\$80,313	\$33,315	\$234,693	\$2,974,562
Accumulated Deferred Income Taxes	\$313,860,491	17-UPIS Basis	\$212,263,850	\$54,140,935	\$7,469,880	\$3,232,763	\$8,474,233	\$3,515,237	\$24,763,593	\$313,860,491
TCJA Excess ADIT	\$103,035,545	17-UPIS Basis	\$69,682,939	\$17,773,632	\$2,452,246	\$1,061,266	\$2,781,960	\$1,153,998	\$8,129,505	\$103,035,546
OPEB Tracker	\$6,076,947	16-Labor Basis	\$4,511,525		\$153,139	\$48,008	\$195,070	\$133,085	\$236,393	\$6,076,946
Pension Tracker	\$1,192,223	16-Labor Basis	\$885,106		\$30,044	\$9,419	\$38,270	\$26,110	\$46,377	\$1,192,223
TOTAL SUBTRACT FROM NET PLANT	\$663,477,166		\$452,684,863		\$17,385,227	\$6,629,982	\$20,660,380	\$7,508,725	\$47,095,016	\$663,477,167
TOTAL SUBTRACT FROM NET FLANT	\$000,477,100									
TOTAL RATE BASE	\$992,848,240		\$668,655,392	\$173,263,035	\$22,600,303	\$10,342,350	\$25,037,202	\$10,996,789	\$81,963,170	\$992,848,241
TOTAL RETURN ON RATE BASE	\$62,817,508	Rate of Return used is 0.06327	\$42,305,827	\$10,961,720	\$1,429,921	\$654,360	\$1,584,104	\$695,767	\$5,185,810	\$62,817,509
TOTAL OPERATING & MAINT. EXPENSE	\$140,831,990	from Income Statement	\$98,318,746	\$22,065,243	\$4,700,484	\$1,297,424	\$6,029,372	\$1,591,647	\$6,829,074	\$140,831,991
		form language Chatamant	\$11,071,820	\$2,394,791	\$548,449	\$135,554	\$722,956	\$127,764	\$679,611	\$15,580,945
TOTAL INCOME TAXES	\$15,580,945	from Income Statement	-\$10,898,697		-\$539,873	-\$133,435	-\$711,652	-\$125,765	-\$570,548	-\$15,337,316
TOTAL DEFERRED INCOME TAXES	-\$15,337,315	from Income Statement	-\$10,638,637	-92,001,040	•3030,073	-9199,490	- 47 1 1,002	-+		

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0

Summary

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Description	MO Adjusted Jurisdictional	Allocation Number	ente de de la composición de la composi	an waxaa ka k		Other Public 🔅		Fire Protection	Fire Protection	
DDITIONAL CURRENT TAX REQUIRED	-\$3,333,394	18-Rate Base Basis	Residentiai -\$2,244,708	Commercial -\$581,677	Industrial -\$76,001	Auth. -\$34,667	Resale	- Private	- Public 🖗 👘	Total
DTAL EXPENSES	£407 740 000			-0001,011	-970,001	-334,007	-\$84,002	-\$37,001	-\$275,338	-\$3,333,3
	\$137,742,226		\$96,247,161	\$21,521,011	\$4,633,059	\$1,264,876	\$5,956,674	\$1,556,645	\$6,562,799	\$137,742,2
LASS COST OF SERVICE	\$200,559,734		\$138,552,988	\$32,482,731	\$6,062,980	\$1,919,236	\$7,540,778	\$2,252,412	\$11,748,609	\$200,559,7
THER WATER REVENUES - OPER. REV.	\$3,520,263		\$2,433,557	\$568,875	\$107,719	\$33,442	\$134,474			
ESCRIPTION EVENUE CONTRIBUTION	\$0		\$0	\$0	\$0	\$03,442	\$134,474 \$0	\$39,426 \$0	\$202,767 \$0	\$3,520,2
	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OTAL OTHER WATER REVENUES - OPER. EV.	\$3,520,263		\$2,433,557	\$568,875	\$107,719	\$33,442	\$134,474	\$39,426	\$202,767	\$3,520,2
OTAL COST OF SERVICE RELATED TO ALES OF WATER	\$197,039,471		\$136,119,431	\$31,913,856	\$5,955,261	\$1,885,794	\$7,406,304	\$2,212,986	\$11,545,842	\$197,039,4
EALLOCATION OF PUBLIC FIRE	\$11,545,842	20-Total COS Basis w/o Fire	\$8,936,482	\$2,094,416	\$391,404	\$123,541	\$0	\$0	-\$11,545,842	
DTAL AFTER REALLOCATION OF PUBLIC	\$197,039,471		\$145,055,913	\$34,008,272	\$6,346,665	\$2,009,335	\$7,406,304	\$2,212,986	\$0	\$197,039,4
QUIRED MARGIN REVENUES	\$197,039,471		\$145,055,913	\$34,008,272	\$6,346,665	\$2,009,335	\$7,406,304	\$2,212,986	\$0	\$197,039,4
IRRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0		-	
RO REVENUE INCREASE PLUG	-\$197,039,471				••	30	30	\$0	\$0	
	*3137,033,471		-\$145,055,913	-\$34,008,272	-\$6,346,665	-\$2,009,335	-\$7,406,304	-\$2,212,986	\$0	-\$197,039,4
OS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	50	
VENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
CHANGE NEEDED TO BRING CLASS	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Summary

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	MO Adjusted		MANA NAME OF COMPANY AND A DATA		STREET, SHOW STREET, ST	CAUNE STORAGE PER	S		AND	
Description	Jurisdictional	Allocation Number	Base -	Max Day	Max Hour	Meters	Services	Billing and	Fire Service	Tota
Plant In Service	\$1,968,067,168	from Plant	\$697,899,737	\$220,218,531	\$707,898,425	\$142,750,420	\$3,930,239	\$26,590,997	\$168,778,814	\$1,968,0
Less Accumulated Depreciation Reserve	\$369,603,035	from Reserve	\$148,420,981	\$55,282,122	\$113,999,914	\$14,774,339	\$1,290,533	\$8,382,738	\$27,452,404	\$369,0
Net Plant in Service	\$1,598,464,133	from Net Plant	\$549,478,757	\$164,936,407	\$593,898,508	\$127,976,077	\$2,639,706	\$18,208,259	\$141,326,418	
ADD TO NET PLANT IN SERVICE						• • • • • • • • • • • • • • • •	52,000,100	\$10,200,255	\$ 141,520,410	\$1,598,
Chemical	\$177,147	ff Labor Deale								
Group Insurance	\$184,880	16-Labor Basis	\$67,546	\$18,636	\$14,473	\$5,031	\$38,919	\$24,092	\$8,450	\$
Labor/Base Payrol!		15-A&G Basis	\$85,562	\$30,025	\$14,439	\$5,010	\$5,546	\$38,215	\$6,083	\$
Pension and OPEB	\$1,739,757	16-Labor Basis	\$663,369	\$183,022	\$142,138	\$49,409	\$382,225	\$236,607	\$82,986	\$1,
401K .	-\$287,375	16-Labor Basis	-\$109,576	-\$30,232	-\$23,479	-\$8,161	-\$63,136	-\$39,083	-\$13,708	-\$
	\$37,354	16-Labor Basis	\$14,243	\$3,930	\$3,052	\$1,061	\$8,207	\$5.080	\$1,782	
Support Services	-\$1,493,595	16-Labor Basis	-\$569,508	-\$157,126	\$122,027	-\$42,418	-\$328,143	-\$203,129	-\$71,244	\$1.
Fuel Power	\$392,473	1-Varies with water used	\$392,473	50	\$0	\$0	\$0	50	\$0	\$
Telephone	\$22,095	15-A&G Basis	\$10,226	\$3.588	\$1,726	\$599	\$663	\$4,567	\$727	3
Rents	\$39,962	15-A&G Basis	\$18,494	\$6,490	\$3,121	\$1.083	\$1,199			
Postage	\$77,148	15-A&G Basis	\$35,704	\$12,529	\$6,025			\$8,260	\$1,315	
IOTG	\$972,858	15-A&G Basis	\$450,239	\$157,992	\$75,980	\$2,091	\$2,314	\$15,946	\$2,538	
PSC Assessment	\$307,233	15-A&G Basis	\$142,187			\$26,364	\$29,186	\$201,090	\$32,007	\$
Waste Disposal	-\$29,696	1-Varies with water used		\$49,895	\$23,996	\$8,326	\$9,217	\$63,505	\$10,108	\$
Uncollectible Expense	\$0		-\$29,696	\$0	\$0	\$0	\$0	\$0	\$0	
Cash Vouchers	-\$1.038.030	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Payroll Tax		15-A&G Basis	-\$480,400	-\$168,576	-\$81,070	-\$28,131	-\$31,141	-\$214,561	-\$34,151	-\$1,
Property Tax	\$133,983	17-UPIS Basis	\$46,050	\$13,827	\$49,775	\$10,732	\$228	\$1,527	\$11,844	\$
	-\$6,248,831	17-UPIS Basis	-\$2,147,723	-\$644,879	-\$2,321,441	-\$500,531	-\$10,623	-\$71,237	-\$552,397	-\$6,
Contributions In Aid of Construction	\$52,183,781	19-Total COS Basis	\$20,523,881	\$7,352,695	\$11,798,753	\$3,089,280	\$2,056,041	\$4,080,772	\$3,282,360	\$52,
Amortization									,	
Materials & Supplies	\$4,232,272	15-A&G Basis	\$1,958,695	\$687,321	\$330,540	\$114,695	\$126,968	\$874,811	\$139,242	\$4,2
Prepayments	\$1,967,022	15-A&G Basis	\$910,338	\$319,444	\$153,624	\$53,306	\$59,011	\$406,583	\$64,715	
Prepaid Pension Asset	\$4,490,835	15-A&G Basis	\$2,078,358	\$729,312	\$350,734	\$121,702	\$134,725	\$928,256		\$1,9
TOTAL ADD TO NET PLANT IN SERVICE	\$57,861,273		\$24,060,462	\$8,567,893	\$10,420,358	\$2,909,448	\$2,421,406	\$6,361,301	\$147,748 \$3,120,405	\$4,4 \$57,5
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$265.333	17-UPIS Basis	\$87,758	636 366	***					
State Tax Offset	\$45,342	17-UPIS Basis	\$15,584	\$26,350	\$94,856	\$20,452	\$434	\$2,911	\$22,571	\$2
City Tax Offset	\$9,702	17-UPIS Basis		\$4,679	\$16,845	\$3,632	\$77	\$517	\$4,008	:
nterest Expense Offset	\$3,042,737		\$3,335	\$1,001	\$3,604	\$777	\$16	\$111	\$858	
Contributions in Aid of Construction		17-UPIS Basis	\$1,045,789	\$314,010	\$1,130,377	\$243,723	\$5,173	\$34,687	\$268,978	\$3,0
Customer Advances	\$232,984,285	19-Total COS Basis	\$91,632,719	\$32,827,486	\$52,677,747	\$13,792,670	\$9,179,581	\$18,219,371	\$14,654,712	\$232,
	\$2,974,561	17-UPIS Basis	\$1,022,357	\$306,975	\$1,105,049	\$238,262	\$5,057	\$33,910	\$262,951	\$2,5
Accumulated Deferred Income Taxes	\$313,860,491	17-UPIS Basis	\$107,873,851	\$32,390,403	\$116,599,172	\$25,140,225	\$533,563	\$3,578,010	\$27,745,267	\$313,
TCJA Excess ADIT	\$103,035,545	17-UPIS Basis	\$35,413,317	\$10,633,268	\$38,277,705	\$8,253,147	\$175,160	\$1,174,605	\$9,108,342	\$103,
OPEB Tracker	\$6,076,947	16-Labor Basis	\$2,317,140	\$639,295	\$496,487	\$172,585	\$1,335,105	\$826,465	\$289,870	\$6,0
Pension Tracker	\$1,192,223	16-Labor Basis	\$454,595	\$125,422	\$97,405	\$33,859	\$261,931	\$162,142	\$56,869	
TOTAL SUBTRACT FROM NET PLANT	\$663,477,166		\$239,866,445	\$77,268,889	\$210,499,247	\$47,899,332	\$11,496,097	\$24,032,729	\$52,414,426	\$1,* \$663,4
TOTAL RATE BASE	\$992,848,240		\$333,672,774	\$96.235.411	\$393,819,619	\$82,986,193	-\$6,434,985	\$536,831	\$92,032,397	\$992,8
TOTAL RETURN ON RATE BASE	\$62,817,508	Rate of Return used is 0.06327	\$21,111,476	\$6,088,814	\$24,916,967	\$5,250,536	-\$407,142			
TOTAL OPERATING & MAINT, EXPENSE							-2407,142	\$33,965	\$5,822,890	\$62,8
	\$140,831,990	from Income Statement	\$58,296,107	\$21,986,524	\$23,011,871	\$7,046,143	\$8,054,135	\$15,107,413	\$7,329,797	\$140,8
FOTAL INCOME TAXES	\$15,580,945	from income Statement	\$7,210,861	\$2,530,345	\$1,216,872	\$422,244	\$467,428	\$3,220,581	\$512,613	\$15.6
TOTAL DEFERRED INCOME TAXES	-\$15,337,315									

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Summary

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Description	MO Adjusted	Allocation Number						Billing and		
ADDITIONAL CURRENT TAX REQUIRED	-\$3,333,394	18-Rate Base Basis	Base	Max Day	Max Hour	Meters	Services	Collecting	Fire Service	Total
FOTAL EXPENSES	\$137,742,226		-\$1,120,354	-\$323,006	-\$1,322,357	-\$278,672	\$21,667	-\$1,667	-\$309,006	-\$3,33
LASS COST OF SERVICE	\$200,559,734		\$57,288,505	\$21,703,083	\$21,708,542	\$6,774,073	\$8,083,110	\$15,156,103	\$7,028,806	\$137,74
OTHER WATER REVENUES - OPER. REV.			\$78,399,981	\$27,791,897	\$46,625,509	\$12,024,609	\$7,675,968	\$15,190,068	\$12,851,696	\$200,55
ESCRIPTION	\$3,520,263 \$0		\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205.041	\$164,924	\$2,62
EVENUE CONTRIBUTION	\$0		\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	32,62
OTAL OTHER WATER REVENUES - OPER.	\$3,520,263		••	20	\$0	\$0	\$0	\$0	\$0	
EV.	33,520,203		\$1,031,233	\$369,440	\$592,835	\$155,223	\$103,307	\$205,041	\$164,924	\$2,62
OTAL COST OF SERVICE RELATED TO ALES OF WATER	\$197,039,471		\$77,368,748	\$27,422,457	\$46,032,674	\$11,869,386	\$7,572,661	\$14,985,027	\$12,686,772	\$197,93
EALLOCATION OF PUBLIC FIRE	\$11,545,842	20-Total COS Basis w/o Fire	\$5,923,017	61 1 1 1 1 1 1						
OTAL AFTER REALLOCATION OF PUBLIC	1107 000 IT-	· · · · · · · · · · · · · · · · · · ·	33,323,017	\$2,100,189	\$3,522,636	\$0	\$0	\$0	-\$11,545,842	
RE	\$197,039,471		\$83,291,765	\$29,522,646	\$49,555,310	\$11,869,386	\$7,572,661	\$14,985,027	\$1,140,930	
EQUIRED MARGIN REVENUES	\$197,039,471	•								
URRENT MARGIN REVENUES			\$83,291,765	\$29,522,646	\$49,555,310	\$11,869,386	\$7,572,661	\$14,985,027	\$1,140,930	\$197,93
	\$0		\$0	\$0	\$0	\$0	\$0	\$0		-
ERO REVENUE INCREASE PLUG	-\$197,039,471		-\$83,291,765	-\$29,522,646				30	\$0	
DS MARGIN REVENUES @ 0%	\$0			. ,	-\$49,555,310	-\$11,869,386	-\$7,572,661	-\$14,985,027	-\$1,140,930	-\$197,93
EVENUE ABOVE (BELOW) COS	S 0		\$0	\$D	\$0	\$0	\$0	··· \$0	\$0	0.0
CHANGE NEEDED TO BRING CLASS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	
EVENUE TO COST-OF-SERVICE	0.0000%									

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Case Number WR-2020-0344 All Other Mo Areas 0

Allocator Class Factors Calculations

ne Description	Total	Residential	Commercial	Industrial		ales for Resale	Private	Protection - Public
A B≻	C	- D:	Ersaulti	F	G.		and the start start start	J.
Varies with water used	Factor 1	องการจำสารให้เหตุราย ก	tiochead to a thirty of	entitali Annacha chairtean	a Chroniel Charles II.	un an		ath states builded
Factors are based on the pro forma test year average daily consumption for each								
customer classification. 1 Factor 1 - Total Gallons	15.556.077.00	6.980.330.95	2.818.524.37	3,854,867.12	658,639,30	1.243.715.27	0.00	0.
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	2,010,024.07	0.00	0.00	0.00	0.00	0.
3 Factor 1 - Adjusted Gallons	15,556,077	6,980,331	2,818,524	3,854,867	658,639	1,243,715	0.00	0.
4 Factor 1 - Average Daily Consumption	42,619.61	19,124.19	7,721.98	10,561.28	1,804.49	3,407.44	0.05	0.
5 Factor 1 - Average Daily Consumption - Allocation Factor	42,013.01	0.4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.00
Assoc. with facilities serving base and max. day extra capacity	Factor 2	n a miana anàistra.	al an	en e	an a the second second second	Vertue d'éliter des déser	an an Bardat stransferior	San Association
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:					king terih diputa ji paja Prime da sekara sekara		en perset en arrender. An en en en arrender arrender	1. Av Maller Steve Andre Marie Steve
6 Factor 2 - Weighted Factor %	0.6135	0.2752	0.1112	0,1520	0.0260	0.0491	0.0000	0.0
7 Factor 2 - Average Daily Consumption, Weighted Factor	0.6135	0.2132	0.111∡	U. 1020	0.0200	0.0451	0.0000	
8 Factor 2 - Maximum Day Extra Capacity, Allocation Factor	0.0000 0.3865	en de se la contra se da. A de se de la contra se da contra						
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor %		0.2136	0.0647	0.0589	0.0151	0.0342	0.0000	0.0
10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3865		0.1759	0.0389	0.0151	0.0833	0.0000	0.0
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.4888	0.1759	0.2109	0.0411	0.0835	0.0000	0.0
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	42.619.61	19,124,19	7,721.98	10.561.28	1.804.49	3,407.44	0.05	
13 Factor 2b - Max. Day Extra Capacity, Factor	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	1.00	0,75	0.50	0.75	0.90	0.00	•
14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	34616.39	19124.19	5791.49	5280.64	1353.37	3066.70	0.00	
15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.5525	0.1573	0.1525	0.0391	0.0886	0	
Assoc. with facilities serving base, max day extra capacity and fire	Factor 3	an a	and the Second states		and the Alton tone and	an in stadion i brandin	name of the street of the second	a dalaman dari
第1997 - 「「」」「」」「」」」「」」」「「」」」「「」」」」「」」」」」」「」」」」」」	Faciol o							
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. 16 Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.0
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.5953							
18 Factor 3 - Average Daily Consumption, Weighted Factor	0.5953	0.2671	0,1079	0.1475	0.0252	0.0476	0.0000	0.0
19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.5525	0.1673	0.1525	0.0391	0.0886	0.0000	0.0
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.375			a an				
21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.375	0.2072	0.0627	0.0572	0.0147	0.0332	0.0000	0.0
22 Factor 3 - Fire Protection, Allocation Factor	0.0297		0,00L1			CARE CHARGE		
23 Factor 3 - Fire Protection, Weighted Factor %	0,0251						0.2390	0.7
24 Factor 3 - Fire Protection, Weighted Factor							0.0071	0.0
25 Factor 3 - Fire Protection, Weighted Factor	en general og skrivere en ge		Conserved a server of the physical server of the physical server of the physical server of the physical server				0.0071	0.0
26 Factor 3 - Allocation Factor	1.0000	0.4743	0.1706	0,2047	0.0399	0.0808	0.0071	0.0
26 Factor 3 - Anocation Factor	1.0000	0,4743	0.1700	0.2.041	0.0000	0,0000	0.0071	
Associated with facilities serving base and max, hr. extra capacity	Factor 4A	เพื่อที่ไฟฟฟฟฟฟฟฟ	aliènnair conn i	AND SOLOGY AND SOL		Sou di terre di terre	an film and film at a	an status.
functions.	강남남는 그 같아?							
Comment	ار از این از این از این از این							
27 Factor 4A - Average Hourly Consumption, Thousand Gallons	1237.7925	796.8414	321.7494	44.0053	75.1871	0.0000	0.0022	0.0
28 Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)		3.5000	2.5000	1.2000	2.5000	0.0000	0.0000	0.0
29 Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	3834.0926	2788.9449	804.3735	52.8064	187.9678	0.0000	0.0000	0.0
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7274	0.2098	0.0138	0.0490	0.0000	0.0000	.0.0

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Allocators Class Page: 1 of 5

Case Number WR-2020-0344 All Other Mo Areas 0 Allocator Class Factors Calculations

Line #

Description B

Total Residential C D Commercial Industrial E E

Associated with facilities serving base and max. hr. extra capacity	Factor 4	al en and the important	والمتعادية والمعاصلات	an Alexandra and Alexandra	all sector and sector sectors and the			
functions Comment						Columbia (Columbia)		
31 Factor 4 - Average Hourly Consumption, Thousand Gallons	1775.8171	galan kerdasa kerdalah	na na harangan					的现在分词
32 Factor 4 - Adjusted Hourly Gallons (+/-)	al transference e concernation	796.8414	321.7494	440.0533	75.1871	141.9766	0.0022	0.00
33 Factor 4 - Hourly Adjusted Gallons	-538.0246	0.0000	0.0000	-396.0480	0.0000	-141.9766	0.0000	0.00
34 Factor 4 - Average Hourly Consumption, Allocation Factor	1,237.7925	796.8414	321.7494	44.0053	75.1871	0.0000	0.0022	0.00
35 Factor 4 - Average Hourly Consumption, Weighted Factor %	1.0000	0.6438	0.2599	0.0356	0.0607	0.0000	0.0000	0.00
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.3177							
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	0.3177	0.2045	0.0826	0.0113	0.0193	0.0000	0.0000	0.00
38 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	1.0000	0.7274	0.2098	0.0138	0,0490	0.0000	0.0000	
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6664							0.00
40 Factor 4 - Fire Protection, Allocation Factor	0.6664	0.4847	0.1398	1 0.0092	0.0327	0.0000	0.0000	
44 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2390	0.00
41 Factor 4 - Fire Protection, Weighted Factor %	0.0159		المراجع والمعادي والمعاد المحالي المراجع . وهذه المحالي والمراجع المحالي المحالي المحالي المحالي المحالي المحالي			V.VUUU	0.2330	0.76
42 Factor 4 - Fire Protection, Weighted Factor	0.0159	0.0000	0.0000	0.0000	0.0000	0.0000	0.0038	방송 방법을 받을
43 Factor 4 - Allocation Factor	1.0000	0.6892	0.2224	0.0205	0.0520	0.0000	いい かんがい ここち こうち かがくがい ふい	0.01
				0.0200	0.0520	0.0000	0.0038	0.01
Allocation of costs associated with storage facilities.	Factor 5A				lare Groude			na kana kana kana kana kana kana kana k
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	1775.8171	796.8414				말 같은 같이 많은		
45 Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)			321.7494	440.0533	75.1871	141.9766	0.0022	0.00
46 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	4763.6753	3.5000	2.5000	1.2000	2.5000	3.2000	0.0000	0.00
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	e de l'alexante de la companya de	2788.9449	804.3735	528.0640	187.9678	454.3251	0.0000	0.00
Sand Clanton Factor	1.0000	0.5855	0.1689	0.1109	0.0395	0.0954	0.0000	0.00
Associated with storage facilities.	Feeter f							
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							e na vez
Description								
8 Factor 5 - Average Hourly Consumption, Thousand Gallons	1775.8171	796.8414				n - La segur de la constant de la segur Al constant de la constant de la constant Al constant de la constant de la constant de la constant de la constant		
9 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000		321.7494	440.0533	75.1871	141.9766	0.0022	0.00
0 Factor 5 - Average Houriy Consumption, Weighted Factor	그는 그는 것은 것 같은 것을 가지 않는 것을 하는 것 같아.	0,4487	0.1812	0.2478	0.0423	0.0800	0.0000	0.00
1 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2866				일은 아무리 아프 이 것이다. 같은 것이 같은 것이 같은 것이 같이 같이 같이 같이 있다.	영양 영양 가슴 가슴		28.27월(24.]
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	0.2866	0.1287	0.0519	0.0710	0.0121	0.0229	0.0000	0.00
3 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.5855	0.1689	0.1109	0.0395	0.0954	0.0000	0.00
4 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6011			영상 영상 문화가 다니?				
5 Factor 5 - Fire Protection, Allocation Factor	0.6011	0.3520	0.1015	0.0666	0.0237	0.0573	0.0000	0.00
6 Factor 5 - Fire Protection, Weighted Factor	1.0000			이 것은 것은 것을 하는 것을 하는 것을 수 없다.			0.2390	0.00
7 Factor 5 - Allocation Factor	0.1123						0.0268	0.78
	1.0000	0.4807	0.1534	0.1376	0.0358	0.0802	0.0268	0.085

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 58 Factor 6 - Maximum Dally Consumption, Allocation Factor 2 0.4888 0.1759 0.2109 59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % 0.0411 0.0833 0.0000 0.0000 0,7128 60 Factor 6 - Maximum Dally Consumption, Weighted Factor 2 0.7128 0.3484 0.1254 0.1503 0.0293 0.0594 0.0000 0.0000

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Public Fire Protection Fire Protection -Authorities Sales for Resale Private Public G H

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Allocators Class Page: 2 of 5

Case Number WR-2020-0344 All Other Mo Areas 0 Allocator Class Factors Calculations

B Total 61 Factor 6 - Maximum Dally Consumption, Allocation Factor 3 1.0 62 Factor 6 - Maximum Dally Consumption, Allocation Factor 3 0.2 63 Factor 6 - Maximum Dally Consumption, Allocation Factor 3 0.2 64 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 1.0 65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 0.0 66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 3 0.2 67 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 0.0 67 Factor 5 - Allocation Factor 1.0 67 Factor 7 - Maximum Hourly Consumption, Allocation Factor 3 1.0 68 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.2 70 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.2 71 Factor 7 - Maximum Daily Consumption, Allocation Factor 4 0.0 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.0 73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.0 74 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.	00 0.474: 35 0.096	D E 0.4743 0, 0.1336 0, 0.5892 0, 0.0039 0, 0.4859 0, 0.4859 0, 0.4743 0,1 0.03966 0,0		G 17 0.0399 16 0.0112 15 0.0520 11 0.0003 10 0.0408 7 0.0399 7 0.0399 7 0.0399 7 0.0081	Sales for Resale H 0.0808 0.0228 0.0000 0.0802 0.0808 0.0808 0.0808	Privite 0.0071 0.0020 0.0038 0.0000 0.0020 0.0020	Public 0.02 0.00 0.01 0.00 0.00
62 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % 0.2 63 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 1.0 65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 66 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 67 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 68 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 0.0 69 Factor 6 - Allocation Factor 1.0 Assoc. with trans. and distrib. mains Factor 7 Factors are based on the weighting of the maximum delly consumption with fire, Factor 3. 1.0 Description 38 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 70 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.21 9 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 1.00 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.07 74 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.74 74 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.75 74 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.75 74 Factor 7 - Allocation Factor 1.00 75 Factor 9 - Silo Dollar Equivalents 154,997	00 0.474: 35 0.096	0.1336 0. 0.6892 0. 0.0039 0. 0.4859 0. 0.4859 0.	1480 0.057 1224 0.020 1012 0.000 746 0.208 	17 0.0399 16 0.0112 15 0.0520 11 0.0003 10 0.0408 7 0.0399 7 0.0399 7 0.0399 7 0.0399	0.0808	0.0071 0.0020 0.0038 0.0000 0.0020	0.02 0.00 0.01 0.00 0.00
B2 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 % 0.2 B3 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 1.0 B5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 B6 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 B5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 B6 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 % 0.0 B6 Factor 6 - Allocation Factor 1.0 Assoc. with trans. and distrib. mains Factor 7 Factors are based on the weighting of the maximum delly consumption with fire, Factor 3. 1.0 B5 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.2 B6 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.2 B7 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.2 B7 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.7 B7 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.7 B7 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.7 B7 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.7 B7 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.7 B7 Factor 7 - Allocation Factor 1.00 <td>00 0.474: 35 0.096</td> <td>0.1336 0. 0.6892 0. 0.0039 0. 0.4859 0. 0.4859 0.</td> <td>1480 0.057 1224 0.020 1012 0.000 746 0.208 </td> <td>6 0.0112 05 0.0520 11 0.0003 10 0.0408 7 0.0399 7 0.0081</td> <td>0.0228 0.0000 0.0822</td> <td>0.0020 0.0038 0.0000 0.0020</td> <td>0.00 0.01 0.00</td>	00 0.474: 35 0.096	0.1336 0. 0.6892 0. 0.0039 0. 0.4859 0. 0.4859 0.	1480 0.057 1224 0.020 1012 0.000 746 0.208 	6 0.0112 05 0.0520 11 0.0003 10 0.0408 7 0.0399 7 0.0081	0.0228 0.0000 0.0822	0.0020 0.0038 0.0000 0.0020	0.00 0.01 0.00
B3 Factor 6 - Maximum Daily Consumption, Allocation Factor 4 1.0 65 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 66 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 67 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 % 0.0 67 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 % 0.0 67 Factor 5 - Allocation Factor 1.0 Assoc. with trans. and distrib. mains Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum Daily Consumption, Allocation Factor 3 % 0.21 70 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.07 72 Factor 7 - Maximum Mourly Consumption, Allocation Factor 4 % 0.73 73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.73 74 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.73 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.74 74 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.75 75 Factor 9 - S/8 Dollar Equivalents Factor 9 76 Factor 9 - S/8 Dollar Equivalents Factor 9 76 Factor 9 - Allocation Factor 1.00	00 0.474 00 0.689 056 0.003 00 0.485 00 0.474 00 0.474 00 0.589 00 0.589 00 0.589	0.6892 0.1 0.0039 0.1 0.4859 0. 0.4743 0.1 0.0966 0.0	224 0.020 012 0.000 746 0.208 706 0.204 347 0.041	15 0.0520 11 0.0003 10 0.0408 7 0.0399 7 0.0081	0.0000 0.0002 0.0822	0.0038	0.00 0.01 0.00
B4 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 1.0 B5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 B6 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 0.0 B6 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 0.0 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 0.0 Assoc. with trans, and distrib, mains Factor 7 Pactor are based on the weighting of the maximum delly consumption with fire, Factor 3, and the maximum Dally Consumption, Allocation Factor 3 1.0 Description 58 Factor 7 - Maximum Dally Consumption, Allocation Factor 3 0.21 96 Factor 7 - Maximum Dally Consumption, Allocation Factor 3 0.22 70 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 1.00 27 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.73 28 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.74 29 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.76 21 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.76 29 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.76 29 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.76 20 Factor 9 - Allocation Factor 1.00	000 0.689 056 0.003 000 0.485 000 0.474 00 0.474 05 0.0960 00 0.689 00 0.689	0.6892 0.1 0.0039 0.1 0.4859 0. 0.4743 0.1 0.0966 0.0	224 0.020 012 0.000 746 0.208 706 0.204 347 0.041	15 0.0520 11 0.0003 10 0.0408 7 0.0399 7 0.0081	0.0000 0.0002 0.0822	0.0038	0.01
b3 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 % 0.0 67 Factor 6 - Allocation Factor 1.0 Assoc. with trans. and distrib. mains Factor 7 Factors are based on the weighting of the maximum delly consumption with fire, Factor 3, and the maximum Daily Consumption, Allocation Factor 3 1.0 Description 59 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.21 05 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.21 10 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 10 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 10 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 11 Factor 7 - Maximum Bourly Consumption, Allocation Factor 4 0.75 12 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 13 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 14 Factor 7 - Alaximum Hourly Consumption, Weighted Factor 4 % 0.75 15 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.75 16 Factor 7 - Alaximum Hourly Consumption, Weighted Factor 4 % 0.75 17 Factor 7 - Alaximum Hourly Consumption, Weighted Factor 4 % 0.75 16 Factor 7 - Alaximum Hourly Consumption, Weighted Factor 4 % 0.76	00 0.474: 00 0.485 00 0.485 00 0.485 00 0.485 00 0.689: 65	0.0039 0. 0.4859 0. 0.4743 0.1 0.0966 0.(012 0.000 746 0.208 	11 0.0003 10 0.0408 7 0.0399 7 0.0081	0.0000 0.0822	0.0000 0.0020	0.01
Des Factor 6 - Maximum Hourly Consumption, Weighted Factor 4 0.0 67 Factor 6 - Allocation Factor 1.0 Assoc. with trans. and distrib. mains Factor 7 Factors are based on the weighting of the maximum delly consumption with fire, Factor 3, and the maximum Daily Consumption, Allocation Factor 3 1.00 Description 10 58 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.21 59 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 71 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 72 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 0.22 73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.07 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 74 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.76 75 Factor 9 - Sta Dollar Equivalents Factor 9 76 Factor 9 - 578 Dollar Equivalents 154,997 75 Factor 9 - 578 Dollar Equivalents 1.00 76 Factor 10 - Factors for allocating COS to customer classification, as developed on the following page and summarized below. Factor 11 Description 7 Factor 5 or allocating COS to customer classification, as developed on the following page and summarized below. 1.00 <td>00 0.485 00 0.485 00 0.485 00 0.474 35 35 0.096 00 0.689: 65</td> <td>0.4859 0. 0.4743 0.1 0.0966 0.(</td> <td>746 0.208 </td> <td>10 0.0408 7 0.0399 7 0.0081</td> <td>0.0822</td> <td>0.0020</td> <td>0.00</td>	00 0.485 00 0.485 00 0.485 00 0.474 35 35 0.096 00 0.689: 65	0.4859 0. 0.4743 0.1 0.0966 0.(746 0.208 	10 0.0408 7 0.0399 7 0.0081	0.0822	0.0020	0.00
67 Factor 5 - Allocation Factor 1.0 Assoc, with trans, and distrib, mains Factor 7 Factors are based on the weighting of the maximum delly consumption with fire, Factor 3, and the maximum bour consumption, Factor 5, for each customer classification, as follows: Description B8 Factor 7 - Maximum Dally Consumption, Allocation Factor 3 1.00 Description 58 Factor 7 - Maximum Dally Consumption, Allocation Factor 3 0.21 70 Factor 7 - Maximum Dally Consumption, Allocation Factor 3 0.22 71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.72 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.75 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 74 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 73 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Factor 9 Factors are based on the relative cost of meters by size and customer classification, as developed on the following page and summarized below. Factor 10 Factors for allocating COS to customer class. Factor 10 Factor 11 Factor 10 - Factors for allocating COS to customer class. 139,686. 1.00 <td>000 0.485 000 0.474 35 35 0.096 00 0.689: 65</td> <td>0.4859 0. 0.4743 0.1 0.0966 0.(</td> <td>746 0.208 </td> <td>10 0.0408 7 0.0399 7 0.0081</td> <td>0.0822</td> <td>0.0020</td> <td>0.00</td>	000 0.485 000 0.474 35 35 0.096 00 0.689: 65	0.4859 0. 0.4743 0.1 0.0966 0.(746 0.208 	10 0.0408 7 0.0399 7 0.0081	0.0822	0.0020	0.00
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 % 70 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 71 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 72 Factor 7 - Maximum Dourly Consumption, Allocation Factor 4 % 73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 74 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 75 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 74 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 75 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 76 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 77 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 78 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 79 Factors are based on the relative cost of meters by size and customer classification. 75 Factor 9 - 5/8 Dollar Equivalents 76 Factors for allocating COS to customer class. 77 Factors for allocating COS to customer class. 78 Factor 10 - Factors for allocating COS to customer class. 79 Factor 11 - Allocation Factor 100 7 & D OP Basis	00 0.474 35 35 0.096 00 0.689 65	0.4743 0.1 0.0966 0.(706 0.204 347 0.041	7 0.0399 7 0.0081	0.0808		
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 38 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 09 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 010 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 011 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 02 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 03 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 04 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 05 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 05 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 06 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 07 Sector 7 - Allocation Factor 100 Associated with meters Factor 8 are based on the relative cost of meters by size and customer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 154,997. 6 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. Description 7 Factor 10 - Factors for allocating C	35 35 0.0960 00 0.6892 65	0.0966 0.0	347 0.041	7 0.0081		0.0071	0.02
Description 36 38 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 39 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 39 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 30 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 31 Factor 7 - Maximum Dourly Consumption, Allocation Factor 4 % 0.73 32 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 4 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 4 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 4 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 4 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 4 Factor 7 - Allocation Factor 1.00 Description Factor 9 Factor 9 5 Factor 8 or allocating COS to customer classification, as developed on the following page and summarized below. Factor 11 Descrip	35 35 0.0960 00 0.6892 65	0.0966 0.0	347 0.041	7 0.0081		0.0071	0.02
58 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 1.00 59 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 70 Factor 7 - Maximum Daily Consumption, Weighted Factor 3 0.22 71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.02 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.02 73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 74 Factor 7 - Allocation Factor 1.00 74 Factor 7 - Allocation Factor 1.00 75 Factor 7 - Allocation Factor 1.00 76 Factor 9 - 5/8 Dollar Equivalents Factor 9 76 Factor 9 - 5/8 Dollar Equivalents 154,997 76 Factor 9 - 5/8 Dollar Equivalents Factor 10 76 Factor 9 - 5/8 Dollar Equivalents Factor 10 76 Factor 9 - Allocation Factor 1.00 77 Factor 10 - Factors for allocating COS to customer classification, as developed on the following page and summarized below. Factor 11 78 DOP Basis Factor 11 74 DOP Basis Factor 11 75	35 35 0.0960 00 0.6892 65	0.0966 0.0	347 0.041	7 0.0081		0.0071	0.02
88 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 1.00 99 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 10 Factor 7 - Maximum Daily Consumption, Weighted Factor 3 0.22 11 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.02 12 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.02 12 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 0.75 3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 4 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Factors are based on the relative cost of meters by size and customer classification. Factor 9 5 Factor 9 - 5/8 Dollar Equivalents 154,997 6 Factor 9 - 5/8 Dollar Equivalents 154,997 7 Factors for allocating COS to customer class. Factor 10 Factor 10 - Factors for allocating COS to customer class. Factor 10 7 Factor 10 - Factors for allocating COS to customer class. 139,686 8 Factor 10 - Allocation Factor 1.00 7 & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 9 Factor 11 - Allocation Factor 1.00 </td <td>35 35 0.0960 00 0.6892 65</td> <td>0.0966 0.0</td> <td>347 0.041</td> <td>7 0.0081</td> <td></td> <td>0.0071</td> <td>0.02</td>	35 35 0.0960 00 0.6892 65	0.0966 0.0	347 0.041	7 0.0081		0.0071	0.02
59 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 % 0.21 70 Factor 7 - Maximum Mourly Consumption, Weighted Factor 3 0.22 71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 1.00 72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.73 73 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 73 Factor 7 - Allocation Factor 1.00 74 Factor 7 - Allocation Factor 1.00 75 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Pactor 9 - 5/8 Dollar Equivalents 154,997 76 Factor 9 - 10 - Allocation Factor 1.00 Factors for allocating COS to customer class. Factor 10 Factor 10 - Factors for allocating COS to customer class. 139,686 8 Factor 10 - Allocation Factor 1.00 7 & DOP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361 <t< td=""><td>35 35 0.0960 00 0.6892 65</td><td>0.0966 0.0</td><td>347 0.041</td><td>7 0.0081</td><td></td><td>0.0071</td><td>0.02</td></t<>	35 35 0.0960 00 0.6892 65	0.0966 0.0	347 0.041	7 0.0081		0.0071	0.02
00 Factor 7 - Maximum Daily Consumption, Weighted Factor 3 0.20 17 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 1.00 27 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.77 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.77 74 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 10.00 Pactor are based on the relative cost of meters by size and customer classification. Factor 9 Pactor 9 - 5/8 Dollar Equivalents 154,997 75 Factor 9 - Allocation Factor 1.00 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. 133,686. Pescription 7 Factor 10 - Factors for allocating COS to customer class. 133,686. 8 Factor 10 - Factors for allocation Factor 1.00 1.00 T & D OP Basis Factor 11 1.00 Comment Description \$1,645,361. 1.00 9 Factor 11 - Allocation Factor 1.00 1.00 Trans, & Dist, Maint, Expenses <	35 0.096 00 0.689 65	0.0966 0.0	347 0.041	7 0.0081		0.0071	0.02
11 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 1.00 12 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 13 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.77 14 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.75 14 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 % 0.75 14 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Pactors are based on the relative cost of meters by size and customer classification. Factor 9 2 Factor 9 - 5/8 Dollar Equivalents 154,997 15 Factor 9 - 5/8 Dollar Equivalents 1.00 Factors for allocating COS to customer class. Factor 10 Factors for allocating COS to customer class. Factor 10 Factor 10 - Factors for allocating COS to customer class. 139,686, Description 7 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment S1,645,361. Description 9 Factor 11 - Allocation Factor 1.00 T & D OP Basis \$1,645,361. 1.00 T ans, & Dist, Maint, Expenses Expenses Expenses	00 0.689: 65	방법은 이 이 가슴을 가슴이 가슴을	(2.55) A 100 (2.57) 17	And post of the second second	0.0164		
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 % 0.75 73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 74 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Pactor are based on the relative cost of meters by size and customer classification. Factor 9 Description 55 Factor 9 - 5/8 Dollar Equivalents 154,997. 75 Factor 9 - 5/8 Dollar Equivalents 154,997. 76 Factors for allocation Factor 1.00 Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized bolow. Factor 10 Description 7 Factor 10 - Factors for allocating COS to customer class. 139,686. 8 Factor 10 - Allocation Factor 1.00 7 & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 9 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint, Expenses	65	0.6892 0.2	 Wood & Representation 	And post of the second second		0.0014	가지 않는 것은 것은 것이다. 같은 것은 것은 것은 것이 같은 것이 같은 것이다. 같은 것은 것은 것은 것은 것이 같은 것이 같이 않
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4 0.75 74 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Factor are based on the relative cost of meters by size and customer classification. Factor 9 Description 75 76 Factor 9 - 5/8 Dollar Equivalents 154,997 76 Factors for allocation Factor 1.00 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 7 Factor 10 - Factors for allocating COS to customer class. 139,686. 8 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans, & Dist, Maint, Expens	N T IS 2010 DAY SAFE THERE			5 0.0520	0.0000	0.0014	0.00
74 Factor 7 - Allocation Factor 1.00 Associated with meters Factor 9 Pactors are based on the relative cost of meters by size and customer classification. Factor 9 Description 75 Factor 9 - 5/8 Dollar Equivalents 154,997 76 Factors 9 - Allocation Factor 1.00 Factors for allocating COS to customer class. Factor 10 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. 139,686. 7 Factor 10 - Factors for allocating COS to customer class. 139,686. 8 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - Allocation Factor 1.00 Trans. & Dist, Maint, Expenses Exeture 12					0.0000	0.0030	0.01
Associated with meters Factors are based on the relative cost of meters by size and customer classification. Description 75 Factor 9 - 5/8 Dollar Equivalents 76 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factor 10 Factors for allocating COS to customer class. Factor 10 Factor 10 - Factors for allocating COS to customer classification, as developed on the following page and summarized below. Description 7 Factor 10 - Allocation Factor T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis 9 Factor 11 - Allocation Factor 100 Trans. & Dist. Maint. Expenses Factor 12		0.5491 0.1	771 0.016	3 0.0414	0.0000	0.0030	0.00
Factors are based on the relative cost of meters by size and customer classification. Description 75 Factor 9 - 5/8 Dollar Equivalents 100 Factors for allocation Factor 100 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. Description 77 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Factors for allocating COS to customer class. 100 7 & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses	0.645	0.6457 0.2	118 0.058	0.0495	0.0164	0.0044	0.01
75 Factor 9 - 5/8 Dollar Equivalents 154,997 76 Factor 9 - Allocation Factor 1.00 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. Factor 10 Description 7 Factor 10 - Factors for allocating COS to customer class. 139,686. 8 Factor 10 - Allocation Factor 1.00 1.00 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist, Maint, Expenses Expenses							
76 Factor 9 - Allocation Factor 1.00 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. Factor 10 Description 7 7 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Allocation Factor 1.00 7 & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 10 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses Expenses							
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. Factor 10 Description 7 77 Factor 10 - Factors for allocating COS to customer class. 139,686. 78 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 10 Factor 11 - Allocation Factor 1.00 Trans, & Dist, Maint, Expenses Factor 12	Contraction of the second s	Parts a second second second second second	 Additional data in the second sec second second sec		786.90	0.00	0.0
Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below. Description 7 Factor 10 - Factors for allocating COS to customer class. 139,686. 8 Factor 10 - Allocation Factor 100 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses	0.170	0.1703	538 0.022	2 0.0424	0.0051	0.0000	0.00(
7 Factor 10 - Factors for allocating COS to customer class. 139,686. 8 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint, Expenses Exector 12			an tao ing pangalan Managanan katalan sa				
8 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint, Expenses Exerter 12							
78 Factor 10 - Allocation Factor 1.00 T & D OP Basis Factor 11 Comment Description 99 Factor 11 - T & D OP Basis \$1,645,361. 80 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses Expenses	76 115,993.61	15 002 64					
Comment Description 19 Factor 11 - T & D OP Basis 10 Factor 11 - Allocation Factor Trans, & Dist. Maint. Expenses		15,993.61 12,224 0.8305 0.0			102.36	8,993.51	0.0
Comment Description 9 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses Exerct 12		0.0	0.003	9 0.0130	0.0007	0.0644	0.000
Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses Exerctor 12	lander and	en har et en her	en die se ditte de		and a star of a		
Description 9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses Exerter 12							승규가 가장 같은 것
9 Factor 11 - T & D OP Basis \$1,645,361. 0 Factor 11 - Allocation Factor 1.00 Trans. & Dist. Maint. Expenses Easter 12		승규는 이 것 같아요. 말을 수			가 물건을 가 있는 것		
0 Factor 11 - Allocation Factor 1.00	전 같은 것은 것은 것은 것을		: 2011 - 2011 - 2013 - 2013 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017 - 2017				
Trans. & Dist. Maint, Expenses				\$76,658.00	\$21,566.00	\$8,564.00	\$16,843.0
Trans. & Dist. Maint. Expenses Factor 12	0 0.6840	0.6840 0.1	0.0474	0.0466	0.0131	0.0052	0.010
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:							
Description							
Factor 12 - Trans. & Dist. Maint. Expenses			.00 \$27,863,00	\$20,824.00	\$9,969.00		

WR-2020-0344 CCOS Schedule 7 Page 3 of 10 Allocators Class Page: 3 of 5 ARCTICAN

Line

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Description B

 Public
 Fire Protection ---

 Total
 Residential
 Commercial
 Industrial
 Authorities
 Sales for Resale
 Private
 Public

 C
 D
 E
 F
 G
 H
 U
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82 Factor 12 - Allocation Factor 0.01040

Allocation of Billing and Collecting Costs. Factors are based on the total number of customers.	Factor 13				Visitarianes	Antonika kalender	urt officerations	Webs to contra the con
Description					an an Charlan (11). Tha an Charles (11)			
83 Factor 13 - Total Customers	승규는 것 같아요. 아무님							
84 Factor 13 - Allocation Factor	127,813.00 1.0000	114,741.00	9,555.00	251.00	1,084.00	38.00	2,144.00	0.0
	1.0000	0.8976	0.0748	0.0020	0.0085	0.0003	0.0168	0.000
Meter reading costs. Factors are based on the number of metered customers.	Factor 14							an an Arra an Arra
Description	مر المراجع والمراجع المراجع ال مراجع المراجع ال						말 가 있다. 말 같 않는	动物物物学
85 Factor 14 - Total Metered Customers								: 2012 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013 - 2013
86 Factor 14 - Allocation Factor	125,669.00	114,741.00	9,555.00	251.00	1,084.00	38.00	0.00	
os rucion re-Anocation Factor	1.0000	0.9131	0.0760	0.0020	0.0086	0.0003	0.000	0.0 0.000
A&G Basis							0.0000	0.000
Factors are based on the allocation of direct labor expense.	Factor 15	والمحافظة والمحافظة				a state the state of the state	Service and the contribution of the control	Alter and the second
Description							Star Shares	
87 Factor 15 - A&G Basis	\$11,853,890.00	······································						
88 Factor 15 - Allocation Factor	311,853,890.00	\$7,614,369.00	\$1,827,514.00	\$1,296,011.00	\$403,837.00	\$494,161.00	\$68,889.00	\$149,109.0
	1.0000	0.6423	0.1542	0.1093	0.0341	0.0417	0.0058	0.012
Labor Basis	Factor 16	1.2						
Factors are based on the ellocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.								
From IS, >=800 and < 802								
From IS, >=610 and < 612		\$168,383.00	\$60,594.00	\$72,651.00	\$14,158.00	\$28,695.00	\$0.00	\$0,0
From IS, >=613 and < 618		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From IS, >=620 and < 621		\$65,395.00	\$23,533.00	\$28,216.00	\$5,499.00	\$11,144.00	\$0.00	\$0.0
From IS, >=822 and < 823		\$78,384.00	\$28,166.00	\$33,554.00	\$6,582.00	\$13,260.00	\$323.00	\$1,049.0
From IS, >+024 and < 628		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
From IS, >=630 and < 634	en de la propieta de la compañía. Como de la compañía d	\$456,059.00	\$163,877.00	\$195,226.00	\$38,294.00	\$77,152.00	\$1,877.00	\$6,101.0
From IS, >=640 and < 641		\$98,911.00	\$35,542.00	\$42,341.00	\$8,305.00	\$16,732.00	\$407.00	\$1,323.0
From IS, >=642 and < 643		\$85,831.00	\$30,887.00	\$37,033.00	\$7,217.00	\$14,627.00	\$0.00	\$0,0
From IS, >=650 and < 653		\$227,742.00	\$81,955.00	\$98,263.00	\$19,149.00	\$38,811.00	\$0.00	\$0.0
From IS, >=660 and < 666	- 영화	\$101,484.00	\$36,521.00	\$43,787.00	\$8,533.00	\$17,295.00	\$0.00	\$0.0
From IS, >=870 and < 879		\$1,709,090.00 \$663,348.00	\$483,567.00	\$118,498.00	\$116,432.00	\$32,747.00	\$13,003.00	\$25,549.0
From IS, >=901 and < 904		\$1,688,218,00	\$193,995.00	\$60,668.00	\$45,337.00	\$21,685.00	\$11,212.00	\$114,905.0
From IS, >=905 and < 908		\$299,671.00	\$140,643.00	\$3,746.00	\$15,966.00	\$562.00	\$23,792.00	\$0.0
From IS, >=920 and < 921		\$1,809,598.00	\$24,973.00	\$668.00	\$2,838.00	\$100.00	\$5,609.00	\$0.00
From IS, >=932 and < 933	ار از این میشود. در مربق این میشوند میشود و میشود.	\$216,492.00	\$190,656.00	\$8,498.00	\$28,326.00	\$1,525.00	\$140,323.00	\$0.00
		4110,432,00	\$51,974.00	\$36,840.00	\$11,494.00	\$14,055.00	\$1,955.00	\$4,247.00
Description								1912년 1월 1914년 18 1914년 1914년 1914
89 Factor 16 - Labor Basis	\$10,963,673.00	\$7,668,606.00	\$1,546,883.00			월 27일 (1994) (1995) 1997 - 1997 (1997) 1997 - 1997 (1997)	없는 가슴 같은 않아?	나는 말을 수 있는
	1.0000	0.6995	0.1411	\$779,989.00 0.0711	\$328,130.00 0.0299	\$288,390.00	\$198,501.00	\$153,174.00
90 Factor 16 - Allocation Factor						0.0263	0.0181	

WR-2020-0344 **CCOS Schedule 7** Page 4 of 10

Allocators Class Page: 4 of 5

Case Number WR-2020-0344 All Other Mo Areas 0 Allocator Class Factors Calculations

1

ne # Description . A B	Totals C	Residential D	Commercial	industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public
Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	\$635,315,269.00 1.0000	\$382,229,590.00 0.6016	\$111,364,072.00 0.1753	\$61,330,234.00 0.0965		\$22,557,033.00 0.0355	\$4,884,335.00 0.0077	\$26,975,963.0 0.042
Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as : on the following pages and summarized below.	Factor 18 shown							
Description 93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$382,483,287.00 1.0000	\$228,690,346.00 0.5979	\$68,084,412.00 0.1780	\$36,214,048.00 0.0947	\$15,960,631.00 0.0417	\$13,229,051.00 0.0346	\$2,819,865.00 0.0074	\$17,484,934.0 0.045
Total COS Basis The foctors are based on the allocation of the total cost of service, excluding these iten 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 Incom Taxes+IS->Total Deferred Income Taxes	e	\$44,333,385.76	\$11,695,550.21	\$7,655,493.86	\$2,656,397.65	\$2,892,153.94	\$627,576.23	\$1,927,409.3
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess")) Description		\$10,957.00	\$2,630.00	\$1,865.00	\$582.00	\$711.00	\$99.00	\$215.0
95 Factor 19 - Total COS Basis 96 Factor 19 - Allocation Factor	71,770,907.96 1.0000	44,322,428.76 0.6176	11,692,920.21 0.1629	7,653,628.86 0.1066	2,655,815.65 0.0370	2,891,442.94 0.0403	627,477.23 0.0087	1,927,194.3 0.026
Total COS Basis w/o Fire The factors are based on COS basis without Fire. Description 97 Factor 20 - Total COS Basis w/o Fire	Factor 20							

X

WR-2020-0344 CCOS Schedule 7 Page 5 of 10 Allocators Class Page: 5 of 5

Case Number WR-2020-0344 St. Louis County Service Area 0

Allocator Class Factors Calculations

Bescription	Total C	Residential D	Commercial	Industrial	Public Authorities G	Sales for Resale	ire Protection - Private	Fire Protection + Public
Varies with water used				and the second second second second	and a subject of a		<u>, 17. yr</u>	J ·
Factors are based on the pro forma test year average daily consumption for each	Factor 1	le charachta ann an		na Malakati na k	et es considerations	e di kanan kana tatabah k	e di Marte da Libera	
customer classification.							a kuna halan ada	
1 Factor 1 - Total Gallons	40,742,321.10	24,467,978.55	8,340,036.95	3,489,187,95	444,233,18	4,000,884,47		
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	4,000,884,47	0.00 0.00	0.
3 Factor 1 - Adjusted Gallons	40,742,321	24,467,979	8.340.037	3,489,188	444,233	4.000.884	0.00	0.
4 Factor 1 - Average Daily Consumption	111,623.02	67,035.56	22.849.42	9,559.42	1,217.08	10,961,33	0.00	0
5 Factor 1 - Average Daily Comsumption - Allocation Factor	1.00	0.6006	0.2047	0.0856	0.0109	0.0982	0.0000	0 0.00
Assoc. with facilities serving base and max. day extra capacity functions.	Factor 2					ana katalana i		en anten en les les
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:								
6 Factor 2 - Weighted Factor %	0.6135							가장 모양 전쟁 가장 같다. 1917년 4월 2월 1937년 - 1917년 1917
7 Factor 2 - Average Dally Consumption, Weighted Factor	0.6135	0.3685			ار المحمد ال المحمد المحمد			
8 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000	0.3000	0.1256	0.0525	0.0067	0.0602	0.0000	0.00
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3865					승규는 동물을 물고 있다.		승규는 방법이 있는 것이 없는 것이 없다.
10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3865	0.2598	0.0004		an constant			경영승규가 승규
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.2598	0.0664	0.0185	0.0036	0.0382	0.0000	0.0
	1.0000	0.0203	0.1920	0.0710	0.0103	0.0984	0.0000	0.0
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day	Factor 2b					Ala Shiri	te konstantist (k. 1	anger kan se
12 Factor 2b - Average Daily Consumption	111,623,02	67.035.56	22,849,42	9,559.42	1,217.08	10.961.33	0.05	
13 Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0
14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	99730.33	67035.56	17137.06	4779.71	912.81	9865.19	0.00	0
15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0.6722	0.1718	0.0479	0.0092	0.0989	0.00	0
Assoc. with facilities serving base, max day extra capacity and fire	Factor 3							
protection functions. Factors are based on the weighting of the average daily consumption, the maximum day	Factor 3							
extra capacity demand, and the fire protection demand for each customer classification.							영국 영화 감독 관계 관계	
16 Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.6006	0.2047	0.0856	0.0400			
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.5501			0.0000	0.0109	0.0982	0.0000	0.00
18 Factor 3 - Average Daily Consumption, Weighted Factor	0.5501	0.3304	0.1126	0.0471	0.0060			
19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6722	0.1718	0.0479	0.0092	0.0540	0.0000	0.00
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3465			V.U473	0.0092	0.0989	0.0000	0,00
21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3465	0.2329	0.0595	0.0166	0.0032	andar ang sagan taka tak Sa malaka takan sa		일 수 있는 것 같아요.
22 Factor 3 - Fire Protection, Allocation Factor	0.1034			0.0100	0.0032	0.0343	0.0000	0.00
23 Factor 3 - Fire Protection, Weighted Factor %		요즘 것 같아. 영상 같아.			신한 관계 관계		A 6666	
24 Factor 3 - Fire Protection, Weighted Factor	아이는 사람이 있는						0.2293 0.0237	0.77
25 Factor 3 - Fire Protection, Factor						en an	いんじんや こうどうていしん	0.07
26 Factor 3 - Allocation Factor	1.0000	0.5633	0.1721	0.0637	0.0092	0,0B83	0.0237 0.0237	0.07 0.07
Annual to a state of the state						0.0000	0.0231	0.07
Associated with facilities serving base and max. hr. extra capacity functions, Comment	Factor 4A							
27 Factor 4A - Average Hourly Consumption, Thousand Gallons	3835,7590	2793.1482	059 0500	AA AAA-				ata data
28 Factor 4A - Factor (ratio of max. hr to average hr minus 1.0)	0000,1090	See a grad and the second s	952.0590	39.8309	50.7116	0.0000	0.0021	0.00
29 Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	12330,7423	3.5000	2,5000	1.2000	2.5000	0.0000	0.0000	0.00
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	12330,7423	9776.0187	2380.1475	47.7971	126.7790	0.0000	0.0000	0.00
and a start a support of the start of the	1,0000	0.7928	0.1930	0.0039	0.0103	0.0000	0.0000	0.0

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Allocators Class Page: 1 of 5

Case Number WR-2020-0344 St. Louis County Service Area 0 Allocator Class Factors Calculations

Residential Commercial Industrial Authorities Sales for Resale Private
D E F G H I

Public

Line # Description

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Associated with facilities serving base and max. hr. extra capacity functions	/ Factor 4		2	her all the St	ander and the second of the	anta a ditta da da da		
Comment		생각 옷을 물을						
31 Factor 4 - Average Hourly Consumption, Thousand Gallons		장님 영화 가슴을	같은 것은 것은 것은 것이 있다. 이 같은 것은 것은 것이 같은 것이 없다. 같은 것은 것은 것은 것이 같은 것이 같이 없다.					
.32 Factor 4 - Adjusted Hourly Gallons (+/-)	4650,9592	2793.1482	952.0590	398.3091	50.7116	456.7220	0.0021	0.007
33 Factor 4 - Houriy Adjusted Gallons	-815.2002	0.0000	0.0000	-358.4782	0.0000	-456.7220	0.0000	0.000
34 Factor 4 - Average Hourly Consumption, Allocation Factor	3,835.7590	2,793.1482	952,0590	39.8309	50.7116	0.0000	0.0021	0.000
35 Factor 4 - Average Hourly Consumption, Weighted Factor %	1.0000	0.7282	0.2482	0.0104	0.0132	0.0000	0.0000	0.000
36 Factor 4 - Average Hourly Consumption, weighted Factor %	0.2939							0.000
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2939	0.2140	0.0729	0.0031	0.0039	0.0000	0.0000	
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7928	0.1930	0.0039	0.0103	0.0000	0.0000	0.000
38 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.6509						0.0000	0.000
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6509	0.5161	0.1256	0.0025	0.0067	0.0000	0.0000	
40 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	こうかんかい ううろうちょうけいせい	0.000
41 Factor 4 - Fire Protection, Weighted Factor %	0.0553	an a			0.0000	0.0000	0.2293	0.770
42 Factor 4 - Fire Protection, Weighted Factor	0.0553	0.0000	0.0000	0.0000	0.0000			
43 Factor 4 - Allocation Factor	1.0001	0.7301	0.1985	0.0056	0.0000	0.0000	0.0127	0.042
			0.1000	0.0050	0.0106	0.0000	0.0127	0.042
Allocation of costs associated with storage facilities.	Factor 5A	منحرا فحويد يقيوم بالمجاجر والع	and a state of the second state of the	an in the second second				
Comment							A Second Andreas Ale	atzen en de
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	4650.9592	2793.1482	952.0590					
45 Factor 5A - Factor (ratio of max, hr to average hr minus 1.0)		3.5000	and the second	398.3091	50.7116	456.7220	0.0021	0.007
46 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	14222.4265	9776.0187	2.5000	1.2000	2.5000	3.2000	0.0000	0.000
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	and the second	2380.1475	477.9709	126.7790	1461.5104	0.0000	0.000
	1.0000	0.6874	0.1674	0.0336	0.0089	0.1028	0.0000	0.000
Associated with storage facilities.	Factor 5							
Factors are based on the weighting of the average hourly consumption, the maximum hou	Pactor 5	tunner for the second			Web alter was		1945 - NAS MARIA AN	States and the
extra capacity demand, and the fire protection demand for each customer classification.								
이렇게 지난 것이 같아요. 이렇게 하는 것 같아요. 이렇게 하는 것 같아요. 이렇게 나라								
Description								
48 Factor 5 - Average Hourly Consumption, Thousand Gallons	4650.9592	2,793,1482	952.0590	398.3091	50.7116	영상 영화 영화 문화		
49 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6006	0.2047	0.0856	6 - SK (2010) - C C C (2010)	456.7220	0.0021	0.007
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.3077		S.S.S	U.V020	0,0109	0.0982	0.0000	0.0000
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.3077	0.1848	0.0630					
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.6874		0.0263	0.0034	0.0302	0.0000	0.0000
		v.00/4	0.1674	0.0336	0.0089	0.1028	0.0000	0.0000
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor			~ 10년 11년 - 영양				지원은 수도 중 같은	한 김 승규는 모두
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6813	0 4682						
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6813	0.4683	0,1140	0.0229	0.0061	0.0700	0.0000	0.0000
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor 55 Factor 5 - Fire Protection, Allocation Factor	0.6813 1.0000	0.4683	0.1140	0.0229	0.0061	0.0700	0.0000 0.2293	0.0000
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor 54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6813	0.4683 0.6531	0.1140 0.1770	0.0229	0.0061	0.0700	이 가슴 집에 가슴	やいという かんげい しつしつ こう

👾 Total

C.S.

maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows: Description 58 Factor 6 - Maximum Dally Consumption, Allocation Factor 2 0.6283 0.1920 0.0710 0.0103 59 Factor 6 - Maximum Daily Consumption, Allocation Factor 2 % 0.0984 0.0000 0.0000 0.7128 60 Factor 6 - Maximum Daily Consumption, Weighted Factor 2 0.7128 0.4479 0.1369 0.0506 0.0073 0.0701 0.0000 .0.0000

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Fire Protection - Fire Protection -

Public

Allocators Class Page: 2 of 5

Case Number WR-2020-0344 St. Louis County Service Area

0 Allocator Class Factors Calculations

Description	Total	Residential	Commercial	Industrial	Authorities	F Sales for Resale		e Protection -
B	<u> </u>	D		F	MARTINE _ WARD TO AND	H	Private	Public
61 Factor 6 - Maximum Daily Consumption, Allocation Factor 3		ہ ہے۔ معروبے سے مہرد دودہ دو وہ دور ک	-					
62 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	1.0000 0.2816	0.5633	0.1721	0.0637	0.0092	0.0883	0.0237	0.07
53 Factor 5 - Maximum Daily Consumption, Weighted Factor 3	0.2816							
54 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.1586 0.7301	0.0485	0.0179	0.0026	0.0249	0.0067	0.0
5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056	0./301	0.1985	0.0056	0.0106	0.0000	0.0127	0.0
66 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041				이 문화 물건을 받는다.		
67 Factor 6 - Allocation Factor	1.0000	0.6106	0.0011 0.1865	0.0000	0.0001	0.0000	0.0001	0.0
		0.0100	0,1005	0.0685	0.0100	0.0950	0.0068	0.0
Assoc. with trans. and distrib. mains	Factor 7		Sec. A sec.					
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	0.5633	<u>0 4704</u>	0.000				
59 Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0.2035	0.0000	0.1721	0.0637	0.0092	0.0883	0.0237	0.07
70 Factor 7-Maximum Daily Consumption, Weighted Factor 3	0.2035	0.1146	0.0350	0.0130				
71 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.7301	0.1985	0.0130	0.0019	0.0180	0.0048	0.0
72 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.7965			0.0036	0.0106	0.0000	0.0127	0.04
73 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0,7965	0.5815	0.1581	0.0045	0.0084			
74 Factor 7 - Allocation Factor	1.0000	0.6961	0.1931	0.0175	0.0084	0.0000 0.0180	0.0101	0.03
					0.0103	0.0100	0.0149	0.05
Associated with meters Factors are based on the relative cost of meters by size and customer classification.	Factor 9	Se inconstantes de	Al Markelandis das	talat in a state	a na sa	Grenal Articlicae	n de materie d'arrende en alter arrende	lan administration a
Description								(1999년 1994년) 1997년 - 1997년 - 1997년 199 1997년 - 1997년 1
75 Factor 9 - 5/8 Dollar Equivalents	150 704 44					er an		
76 Factor 9 - Allocation Factor	356,764.30 1.0000	323,349,80	22,359.00	5,087.80	5,967.70	0.00	0.00	0.
	1.0000	0.9063	0.0627	0.0143	0.0167	0.0000	0.0000	0.00
Factors for allocating COS to customer class.	Factor 10	later a l'Assertado	Stallel - Contact					
Factors are based on the relative cost of services by size and customer classification as								a di statu ya sa sa sa Na sa mangana sa sa sa sa
developed on the following page and summarized below.		전 관계 관계 관계	승규님은 말 같은 것					
Description				andra a transformation and parts. Tha ann an transformation ann an taraig	and a second second Second second			
77 Factor 10 - Factors for allocating COS to customer class.			영향관작소문문법	아이는 말을 알았다.				
78 Factor 10 - Allocation Factor	345,674.82 1.0000	311,805.75	6,971.47	432.71	1,346.70	0.00	25,118,19	0.
	1.0000	0.9019	0.0202	0.0013	0.0039	0.0000	0.0727	0.00
T & D OP Basis	Factor 11							
알려는 가슴에는 것 같이 물고를 방송하는 것을 하고 한 것 좋아야?						r V 1997 (Stationard)	the an in the second	
Comment								
Description			an a	و المراجع المر المراجع المراجع			م و المراجع من المراجع و المراج و المراجع المراجع و ال و المراجع و	
79 Factor 11 - T & D OP Basis	-\$406,902.00	-\$247,011.00	-\$106.836.00	FO 357.00	Carlo da Mananto C			김 과학을 물었다.
30 Factor 11 - Allocation Factor	1.0000	D.6070	0.2625	-\$9,357.00 0.0230	-\$4,712.00	-\$10,500.00	\$654.00	-\$29,140.0
	· · · · · · · · · · · · · · · · · · ·		012020	0.0230	0.0116	0.0258	-0.0016	0.07
Trans. & Dist. Maint. Expenses	Factor 12	Area and a second	ila a sarti i la	at Mala a tree		and the second second	ning an line -	
Factors are based on transmission and distribution maintenance expenses other than those being allocated, as follows:					승규는 영화 영화 영화	영화 영화 문제 문제		
аланар — маланар (да түпүнд).							그는 것 같은 것 같이 같이 같이 같이 같이 같이 않는 것 같이 많이 많이 않는 것 같이 많이 많이 많이 많이 없다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했다. 말했	
Description						지 않는 것 같은 것은		

81 Factor 12 - Trans. & Dist. Maint. Expenses \$3,179,945.00 \$2,195,820.00 \$461,929.00 \$467,073.00 \$30,149.00 \$46,757.00 \$59,037.00 \$339,180.00

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Case Number WR-2020-0344 St. Louis County Service Area 0

Allocator Class Factors Calculations

# Description			CARACTER STATE		Public	•		
A Description	Total C	Residentiai D	Commercial E	Industrial	and the second states and the second	Sales for Resale	Private	Fire Protection - Public
82 Factor 12 - Allocation Factor	1.0000	0.6904					and a local second	۰ ل.
		0.0304	0.1453	0.0148	0.0095	0.0147	0.0186	0.10
Allocation of Billing and Collecting Costs. Factors are based on the total number of customers.	Factor 13	Sugar Sugar Sec.	and the second					
and a second on the total humber of customers,			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		영화 아이지 않는	821-5327 (Statistica		i an sa tana ka
Description						en de de composé de la comp		
83 Factor 13 - Total Customers		가지 않는 것이 있는 것이 있는 것이 있다. 같은 아이에 같은 것이 같은 것이 있는 것이 같이						
84 Factor 13 - Allocation Factor	321,778.00		4,322.00	106.00	796.00	0.00	6,014.00	
	1.0000	0.9651	0.0134	0.0003	0.0025	0.0000	0.0187	0
Meter reading costs.	Factor 14						0.010/	0.0
Factors are based on the number of metered customers.	Factor 14			a Casada ta Anta	en kan de serve	and the market	and the second second	A CONTRACTOR OF
물건 이 방법에 가지 않는 것 같은 것을 가지 않는 것 같이 많이 많다.							한 같은 것은 것이 있는 것이 같은 것이다. 같은 것은 것은 것은 것이 같은 것이 같은 것이 같은 것이 같이	
Description								
85 Factor 14 - Total Metered Customers	315,764.00	n de la companya de Na companya de la comp		성 옷을 걸었다.				
86 Factor 14 - Allocation Factor	1.0000		4,322.00	106.00	796.00	0.00	0.00	0
		0.9035	0.0137	0.0003	0.0025	0.0000	0.0000	0.0
A&G Basis	Factor 15							
Factors are based on the allocation of direct labor expense,					lik nin kolatina est	etwordd Atoliae	Alexandra and a star	and a second second
					영양 방송 문문			
Description								
87 Factor 15 - A&G Basis	\$26,688,689.00	\$18,962,938.00	\$4,103,195.00	£000 047 00				
88 Factor 15 - Allocation Factor	1.0000	0.7106	0.1537	\$939,847.00 0.0352	\$230,935.00	\$1,238,245.00	\$220,158.00	\$993,371.
Labor Basis			0.1007	0.0352	0.0087	0.0464	0.0082	0.03
Factors are based on the allocation of all other operation and maintenance expenses	Factor 16	and standards and	the second second	An				
excluding purchased water, power, chemicals and waste disposal,		가 있는 것은 것이다. 신간에 가 있는 것이다.						
From IS, >=800 and < 602								
From IS, >=610 and < 612		\$160,650.00	\$49,092.00	\$18,154.00	\$2,634.00	\$25,160.00	\$0,00	
From IS, >=813 and < 618		\$163.00	\$50,00	\$18.00	\$3.00	\$26.00	\$0.00	\$0. \$0.
From IS, >#620 and < 621		\$145,242.00	\$44,383.00	\$16,413.00	\$2,382.00	\$22,747.00	\$0.00	\$0 \$0
From IS, >=622 and < 623		\$11,840.00	\$3,616.00	\$1,328.00	\$194.00	\$1.842.00	\$132.00	\$438
From IS, >=624 and < 628		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
From IS, >=630 and < 634		\$261,472.00	\$79,863.00	\$29,333.00	\$4,282.00	\$40,681.00	\$2,912.00	\$9,678.
From IS, >=640 and < 641		\$179,847.00	\$54,932.00	\$20,175.00	\$2,946.00	\$27,981.00	\$2,003.00	\$6,656.
From IS, >=642 and < 643		\$6,563.00	\$2,006.00	\$742.00	\$108.00	\$1,028.00	\$0.00	\$0.
From IS, >#850 and < 853		\$1,686,942.00	\$515,507.00	\$190,630.00	\$27,655.00	\$264,197.00	\$0,00	\$0. \$0.
From IS, >≈860 and < 668		\$1,389,271.00 \$2,459,750.00	\$424,543.00	\$156,992.00	\$22,775.00	\$217,578.00	\$0.00	\$0.
From IS, >=870 and < 679		\$4,436,952.00	\$1,064,161.00	\$93,206.00	\$47,015.00	\$104,548.00	-\$6,481.00	\$290,142.
From IS, >=901 and < 904		\$2,777,357.00	\$933,592.00	\$95,116.00	\$60,987.00	\$94,475.00	\$119,415.00	\$685,543.
From IS, >=905 and < 906		\$551,990.00	\$38,569.00 \$7,664.00	\$862.00	\$7,188.00	\$0.00	\$50,776.00	\$0,
From IS, >=920 and < 921		\$4,866,802.00	\$109,003.00	\$172.00	\$1,430.00	\$0.00	\$10,695.00	\$0.0
From IS, >=932 and < 933	وأحرار الجور وأحواد	\$785,614.00	\$169,925.00	\$7,015.00	\$21,045.00	\$0.00	\$392,301.00	\$0.1
n an		******	4100,020.00	\$38,916.00	\$9,618.00	\$51,298.00	\$9,066.00	\$41,127.0
Description		전 전 전 관감 관광						2012년 2011년 201
9 Factor 16 - Labor Basis	\$26,562,659.00	\$19,720,455.00	\$3,496,906.00	\$669,072.00	****		Last (Server)	
30 Factor 16 - Allocation Factor	1.0000	0.7424	0.1316	0.0252	\$210,262.00	\$851,561.00	\$580,819.00	\$1,033,584.0
		······	0.1010	0.0232	0.0079	0.0321	0.0219	0.038

18 A. A. A. A.

Line # A

UPIS Basis

Comment

Factor 17

0.0219

0.0389

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Allocators Class Page: 4 of 5

A B	Total C	Residential D	Commercial **	industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public
Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	######################################	######################################	\$275,636,934.00 0.1725	\$38,099,309.00 0.0238	\$16,434,894.00 0.0103	\$43,202,054.00 0.0270	\$17,891,897.00 0.0112	\$126,098,485, 0.07
Rate Base Basis Factors are based on the allocation of the original cost measure of value rate base as show on the following pages and summarized below.	Factor 18						1	0.0,
Description 93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$992,848,241.00 1.0000	\$668,655,392.00 0.6734	\$173,253,035.00 0.1745	\$22,600,303.00 0.0228	\$10,342,350.00 0.0104	\$25,037,202.00 0.0252	\$10,996,789.00 0.0111	\$81,963,170. 0.08
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being effected.	Factor 19	and and a second	ue di jest da s	والإستان والإلامي				
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		\$116,862,830.23	\$27,319,081.18	\$5,178,895.05	\$1,614,540.98	\$6,465,354.31	\$1,890,161.14	\$9,740,747
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$26,766.00	\$5,789_00	\$1,326.00	\$328.00	\$1,748.00	\$309.00	
95 Factor 19 - Total COS Basis 96 Factor 19 - Allocation Factor	169,033,942.95 1.0000		27,313,292.18 0.1615	5,177,569.05 0.0306	1,614,212.98 0.0095	6,463,606.31 0.0382	1,889,852.14 0.0112	\$1,401. 9,739,346. 0.05
Total COS Basis w/o Fire The factors are based on COS basis without Fire. Description	Factor 20							
7 Factor 20 - Total COS Basis w/o Fire		\$138,552,988.23					성장 영감 영화	

WR-2020-0344 CCOS Schedule 7 Page 10 of 10 Allocators Class Page: 5 of 5

Miscellaneous Allocator Calculations

		Maximum			Rate of Flow		and the second se
Number of Years	Year	Day Ratio	Day Ratio	Weight	(GDP)	Weight	
A	В	С	. D	eres eres eres	F Contraction	G	並且與其他將的時間的。 第一個將的時間。 第一個時間。 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時間 第一個的時
1							
2							
:	3 1992						
4	4 1993						
_ {	5 1994						
ŧ	5 1995						
7	7 1996	1.39					
٤	3 1997	1.30					
Ś	9 1998	1.28					
1() 1999	1.91					
11	1 2000						
12	2 2001	1.69					
1:	3 2002	1.87					
14	4 2003	1.91					
15	5 2004	1.56					
10	5 2005	1.78					
17	7 2006	1.76					
18	3 2007						
19	9 2008						
20	2009						
2*	1 2010						
22	2 2011		-				
.23	3 2012						
24	\$ 2013						
25	5 2014						
20	5 2015						
27							
28							
29							
30	2019						
y and the feature of the second s	30		1.63			zie 552 Matterster die Geragee	

- A statistic set the statistic of the statistic set and provide a set of the statistic set and statistic set.	ximum Ra y Ratio Day Ratio Weight	ate of Flow (GDP) Weight

Misc Allocators Page: 1 of 5 CCOS Schedule 8 Page 1 of 10

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Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0 Miscellaneous Allocator Calculations

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Factor 3A			F		anna ann an ann an ann an ann an ann an
Allocation of costs associated with					The weighting of the factors is based on the
acilities serving base, maximum day					potential demand of general and fire protection
extra capacity and fire protection					service. The bases for the potential demand or
unctions.	1				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	0.6135	216,486,667	0.5953	• •
Maximum Day Extra Capacity				+++	
inclum Day Extra Suparity	0.63	0.3865	136,386,600	0.3750	-
	1.63	1.0000	352,873,267	0.9703	
Fire Protection			10.800.000	0.0297	

Number of Years Year Da	xImum y Ratio Day Ratio	F Weight	Rate of Flow (GDP) Weight	
A B Factor 4A	<u> </u>	<u></u>	G G	
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 7500 gallons per minute.
Average Hour	1.00	150,338	0.3177	
Maximum Hour Extra Capacity	2.10	315,337.56	0.6664	
	3.10	465,675.52	0.9841	
Fire Protection	_	7,500	0.0159	
<u>Total</u>		473,175.52	1.0000	and the second

Factor 4 - District Table	
Factor 4 - District Table	r her sol a behar saad Weberry Weberry a karaga kara waa Weberry Meberry Meberry Meberry Meberry Meberry a saa
Allocation of Costs associated with the	
facilities serving base and maximum	이 가지 않는 것을 물고 있는 것 것을 못했다. 이 지수는 지수는 지수는 것은 것은 것은 것은 것을 가지 않는 것은 것을 하는 것을 가지 않는 것을 하는 것을 가지 않는 것을 하는 것을 가지 않는 것
hour extra canacity functions	
	Average Hour Base Capacity = 3.097524504
E	tra Capacity less Average Hour = 2.097524504
11	Gallon
District C	pacity Gallons Capacity Percent. 15000 GPM
•	

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Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0

Miscellaneous Allocator Calculations

District 1 —	B 2.8815	, her 20 etc. Starsent for De I		eri a se faxes d'Aras estrilari. N	D	있다는 바람이 가지 않는 것을 가지. 	は、1993年の後期になる。 第二日の1995年の日本の1995年の 1995年の日本の1995年の 1995年の日本の1995年の 1995 1995 1995 1995 1995 1995 1995 199
otal	2.8815	ang pang pang pang 🗖	2,881,50		1.000000		15,0
	2.0015	and the state of the second	2,881,500	a sector o concernante a	1.000000	alahan dalamper di serahan di sebut	15,0 ····································
Fire Basis for allocating demand related costs of fire service to private and public fire protection customer descriftentions							
	an dagan da si	Type of		Restrictive			
방법에 관실 수 있는 것 같아요.	Fire Lines in	Hydrant		Diameters		Relative	
Description	inches	(Inches)	Nozzel Sizes	Squared	Quanitity	Demand	Allocation Factor
<u> </u>	В	C	D	E	F is stated	G	H i i
Private Fire Protection	·						
	2			4.00	583	2332	
	3			9.00	3	27	
	4			16.00	341	5456	
	6			36.00	711	25596	
	. 8			64.00	421	26944	
	10			100.00	65	6500	
	12	×		144.00	20	2880	
		Private		20.25	0	0	
-		Private		26.50	0	Ō	
Total Private Fire Protection					2,144	69,735	0.23
	na frankrije na konst	a. A film at DA second	Starting of the state of the	Restrictive	and the second second	and a second and a second and	La strande barrier (1997) - Alexandre (1997) - Alexandre (1997) - Alexandre (1997) - Alexandre (1997) - Alexandr
	Hydrant Valve			Diameters		Relative	
Description		Nozzle Sizes	Number	Squared	Quanitity	Demand	Allocation Factor
leate reaction 🔥 🗚 sector all state	``c`	D	E	E	F	G	Η
· · · · · · · · · · · · · · · · · · ·							
Public Fire Protection							
	4 1/2	2 1/2	2	2 20.25	0	0	
		4 1/2	1	I			
	5 1/4	2 1/2	2	2 27.56	0	0	
		4 1/2	1			,	
	4 1/4	2 1/2	2	2 18.06	0	0	
		4 1/2	-	1			

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Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas

0

Miscellaneous Allocator Calculations

Total Public Fire Protection					10,967	222,082	0.76
	 	4 1/2	1				
	5 1/4	2 1/2	1	26.50	0	0	
		4 1/2	1				
	4 3/4	2 1/2	1	22.56	0	0	
		0	0				
	4 1/2	2 1/2	1	6.25	0	0	
		4 1/2	1		,	·····,· · · ·	
	4 1/2	2 1/2	1	20.25	10,967	222,082	

Total Fire Protection 13,111 291,817

Factor 5A Allocation of costs associated with			The weigh	iting of the factors is based on the
storage facilities. The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand			demand c	e capacity required for a 10 hour f fire flow, as related to total storage
of fire flow, as related to total storage			capacity.	
Fire Protection Weight =	7,500 GPM X 60	······································	ırs = 0.1123	
General Service Weight =	40, 1.0000 -	,059,509 Gallons 0.1123	= 0.8877	
Description A	Maximum Hour Ratio B	Percent C	Weight	
Average Hour Extra Capacity Maximum Hour	1.00 2.10	32.28 67.72	0.2866 0.6011	
Total	3.10 s see the 3 .10 s see a see	100.00	en gemenske standigeren af de servere som en so	and the second

Factor 6A

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

 \sim

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.

WR-2020-0344 Misc Allocators CCOS Schedule 8 Page 4 of 10

Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0

Miscellaneous Allocator Calculations

Description	Horsepower of Pumps	Weight	
A Associated with Maximum Day	<u>13,909</u>	<u> </u>	김 아파이는 가슴다는 것을 해야 한 것을 들었는 것이라.
Associated with Maximum Day and Fire	5,495	0.2816	
Associated with Maximum Hour	109	0.0056	
Total	19513		
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	Ft. of Mains	Weight	
Α	В	č	
Fransmission Mains	1,795,552	0.1833	
Distribution Mains	8,002,227	0.8167	
Total	9,797,779	1.0000 <u>1.00</u> 00	and the second second a second state of the second
Factor 8A Factors for allocating Cost of Service to customer classifications.			Costs are assigned directly to Public Fire Protection
Customer Classification		Allocation	
Public Fire Protection		Factor 1.0000	
fotal		1.0000	

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Miscellaneous Allocator Calculations

we will be developed with the	2. 2. 17 Sector 1	entras s	Maximum		ere and a state	Rate of Flow	the second second second provide second s
Number of Years	Year	•1785 \$COM	Day Ratio	Day Ratio	Weight	(GDP)	Weight
A	B		C C	D	E	Ē	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	1.80				
	23	2012	2.10				
	24	2013	1.76				
	25	2014	1.66				
	26	2015	1.53				
	27	2016	1.69				· ·
	28	2017	1.63				
	29	2018	1.62				
	30	201 9	1.65				

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Missouri American Water Company Case Number WR-2020-0344 St. Louis County Service Area 0 Miscellaneous Allocator Calculations

Factor 3A Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.			F		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
Average Day	1.00	0.6135	172,301,025	0.5501	protection is 32,400,000 Gallons per day.
Maximum Day Extra Capacity					
Maximum Day Extra Capacity	0.63	0.3865	108,549,646	0.346	
	1.63	1.0000	280,850,671	0.8966	5
Fire Protection			32,400,000	0.1034	1
		and the second second	313.250.671	1.0000)

Number of Years Year A B	Maximum Day Ratio Day Ratio C D	Weight E	Rate of Flow (GDP) Weight F 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 7500 gallons per minute.
Average Hour	1.00	119,653	0.2939	
Maximum Hour Extra Capacity	2.21	264,994.33	0.6509	
	3.21	384,647.82	0.9447	
Fire Protection		22,500	0.0553	
Total		407,147.82	1.0000	an and a contract of the second state of the second state of the second state of the second state of the second

Factor 4 - District Table			Renter de la Caracter de Caracter		
Allocation of Costs associated with the					
facilities serving base and maximum				하는데 영상가 안 많은 것을 받았는데?	
hour extra canacity functions	이 의사님 방문 것이 하는 것이 안전을 수 있다.	그는 것에 집에 가지 않는 것이 있는 것이 많아요. 것이 없는 것이 없 않는 것이 없는 것이 없 않는 것이 없는 것이 않은 것이 없는 것이 없는 것이 없는 것이 없는 것이 않은 것이 없는 것이 없는 것이 없는 것이 않은 것이 않은 것이 않은 것이 않은 것이 없는 것이 없는 것이 없는 것이 없는 것이 않은 것이 않은 것이 않이		가는 것 같아. 아이는 것은 것을 통하는 것은 것을 수 있는 것을 하는 것을 수 있다.	
Extra Cap Max Hour div	vided by Average Hour B		3.214681188		
-	Extra Capacity less	Average Hour =	2.214681188		
	1M Gallon		ante de Republica de Calendar		
District	Capacity	Gallons Capacity	Percent.	15000 GPM	

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Miscellaneous Allocator Calculations

A PARA	B - 199	en e	C	ran walayong ingin kana Aggaban (ginalaran yana)		D			
istrict 1	8.6405		8,640,	450	1	1.000000	n grang si ke dalam dalam M	u oli Anustean aette dit 🔁 no ligi 👘 i i	15,0
otal	8.6405		8,640,			1.000000			15,0
						I_			,0
ire asis for allocating demand related osts of fire service to private and ublic fire protection customer accidentions									
		Type of		Restrict					
Description	Fire Lines in inches	Hydrant (Inches)	Nozzel Size	Diamete s Square		Outomidity	Relative		
A	В	C	D			Quanitity F	Demand G	Allocation Factor H	
rivate Fire Protection	•								
	2				4.00	1,815	7260		
	3				9.00	1	9		
	4				6.00	544	8704		
	6				6.00	2,245	80820		
	8				4.00	1,298	83072		
í.	10			1(0.00	31	3100		
	12			14	4.00	80	11520		
		Private		2	0.25	0	0		
· · · · · · · · · · · · · · · · · · ·		Private			6.50	0	Ō		
otal Private Fire Protection						6,014	194,485		0.22
	line of the sector of the sec	taring the second	stanta and an te	Restricti	/e 🗤 🖓	en de la companya de	and the second		
이 제가 가슴을 잘 하는 것을 가슴을 했다.	Hydrant Valve	والمعجودة والمروجين والأشرو المرادي		Diamete			Relative		
Description	Size (Inches) I	Nozzle Sizes	Number	Square	2.2.1	Quanitity	Demand	Allocation Factor	
an tha an 🗛 🖉 She She	ċ	D	Е	E		F	G	H	1
						•			
ublic Fire Protection									
	4 1/2	2 1/2		2 2	0.25	0	0		
		4 1/2		1					
	5 1/4	2 1/2		2 2	7.56	0	0		
		4 1/2		1			_		
	4 1/4	2 1/2		2 1	8.06	0	0		
		4 1/2		1		•	•		

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Misc Allocators Page: 3 of 5

Miscellaneous Allocator Calculations

rotal	an an Araba an Araba an Araba	3.21		00.00	 Contract set set 	0.0010	ne a construction de la construction	
Extra Capacity Maximum Hour		2.21		58.89		0.6813		
Verage Hour		1.00		31.11		0.3077	·····	
Description A	Maximu Hour Ra B		Percer C	it .		Weight D		
General Service Weight =		000	31,873,000 Gallons - 0	.0110		0.9890		
Fire Protection Weight =	22	,500 GPM X	60 Min. X 10		Hours =	0.0110		
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						r d	he weighting of the factors is based on atio of the capacity required for a 10 ho emand of fire flow, as related to total st apacity.	ur
Factor 5A			anan etan dalam dalam etan seri s	den en segue d'a construir de la segue	38,302	848,317		1.00
Total Fire Protection					32,288	653,832		0.77
Total Public Fire Protection		4 1/2	<u>.</u> <u>1</u>		- 0	0		
		4 1/2 2 1/2	1	26.50	-	Ŭ		
		0 2 1/2	0 1	22.56	0	0		
	4 1/2	2 1/2	1	6.25	0	0		
		2 1/2 4 1/2	1	20.25	32,288	653,832		

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 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.

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Misc Allocators Page: 4 of 5

Miscellaneous Allocator Calculations

Description	Horsepower of Pumps	Weight	
A Associated with Maximum Day	u de la companya de la Brancia de la Companya de la	c	수상에 가장에서 알려오셨다. 전체 방법은 것 같아. 가지 않는 것이다. 같은 것 같은 것은 것 같은 것이다. 그는 것은 것은 것이다. 것이다. 것이다.
Associated with Maximum Day	53,678	0.7128	
Associated with Maximum Day an	nd Fire 21,206	0.2816	
Associated with Maximum Hour	422	0.0056	
Total	75306	1.0000	
Factor 7A	and the second secon		
The weighting of the factors is based on	5		
the total footage of mains, designated as either transmission mains or			
listribution mains, as follows:			방송 물건 것 이 방법에 가장하는 것을 많은 것이 있다.
Description	Ft. of Mains	Wéight	
A	B B	C	
Fransmission Mains	1,091,702	0.0498	and and a second and a second
Distribution Mains	20,832,592	0.9502	
lotal	21,924,294		
Factor 8A			
actors for allocating Cost of Service to			1998년 2월
ustomer classifications.			Costs are assigned directly to Public Fire Protection.
	한 이 옷을 많은 것 같은 것이 같아.		Protection.
			· 동안은 가지, 그 같은 것이 같은 것이 같은 것이 같은 것이 가지? - 그는 것은 것이 있는 것이 같은 것이 같은 것은 것이 있는 것이 같이 있다. 같은 것이 있는 것이 같이 있는 것이 있는 것이 있는 가
		Allocation	
ustomer Classification	the second s	Factor	
Public Fire Protection		1.0000	and and an and a second of the
lotal		1.0000	

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Misc Allocators Page: 5 of 5

Missouri American Water Company Case Number WR-2020-0344 All Other Mo Areas 0 Meters

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Meter Size (1)	5/8" Dollar Equivalent (2)	Reside Number of Meters (3)	weighting (4)=(2) x (3)	SHORING - COMPLETE	Weighting (6)=(2) x (5)	States and the second states of the	trial Welghting (8)=(2) × (7)	Other Public Number of Meters (9)	CAuthority Welghting (10)=(2) x (9)	Number of Meters	r Resale Weighting (12)=(2) x (11		Protection Welghting (14)	Public Fire Number of Meters (15)	Protection Weighting (16)	Tol Number of Meters (17)	tal Welghting (18)
5/8	1.0	106,978,00	106.978.00	5,411.00	5.411.00	39.00	39.00	303.00	303.00	1.00	1.00	0.00	0.00	0.00	. 0.00	112.732.00	112,732,00
3/4	1.3	1,578.00	2,051.40	,	211.90	5.00	6.50	20.00	26.00	0.00	0.00	0.00	0.00	0.00	0.00	1.765.00	2.295.80
1	1.7	5,882.00	9,999.40	1,817.00	3,088.90	33.00	56,10	187.00	317.90	2.00	3.40	0.00	0.00	0.00	0.00	7.921.00	13,465,70
1-1/2	3.5	151.00	528.50	333.00	1,165.50	1.00	3.50	84.00	294.00	0.00	0.00	0.00	0.00	0.00	0.00	569.00	1,991.50
2	4.3	148.00	636.40	1,651.00	7,099.30	106.00	455.80	377.00	1,621.10	16.00	68.80	0.00	0.00	0.00	0.00	2,298,00	9,881,40
3	19.0	3.00	57.00	55.00	1,045.00	13.00	247.00	45.00	855.00	4.00	76.00	0.00	0.00	0.00	0.00	120.00	2,280.00
4	29.3	0.00	0.00		2,344.00	29.00	849.70	48,00	1,406.40	8.00	234.40	0.00	0.00	0.00	0.00	165,00	4,834.50
6	48.4	0.00	0.00	27.00	1,306.80	16.00	774.40	8.00	387.20	6.00	290.40	0.00	0.00	0.00	0.00	57.00	2,758.80
8	112.9	1.00	112.90	14.00	1,580.60	9.00	1,016.10	12,00	1,354.80	1.00	112.90	0.00	0.00	0.00	0.00	37.00	4,177.30
10	145.0	0.00	0.00		580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	580.00
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 Control	Man Kanada K Kanada Kanada K	114,741.00	120,363.60	9,555.00	23,833.00	251.00	3,448.10	1,084.00	6,565.40	38.00	786.90	antinitia 0.00 (0.00	0.00	0.00	125,669.00	154,997.00

1

Service Size (1)	3/4" Dollar Equivalent (2)	1995 - A.	weighting (4)=(2) x (3)	A State of the second s	ercial Welghting (6)=(2) × (5)	Indu Number of Services (7)	strial Welghting (8)=(2) × (7)	The street is always a water	Authority Weighting 10)=(2) x (9)	Sales for Number of Services (11)	Resale Weighting 12)=(2) x (11	Private Fire Number of Services (13)	Protection Weighting (14)	Public Fire Number of Services (15)	Protection Welghting (16)	Toi Number of Services (17)	tal Weighting (18)
3/4	1.00	108,556.00	108,556.00	5,574.00	5,574.00	44.00	44.00	323.00	323.00	1.00	1.00	0.00	0.00	0.00	0.00	114,498.00	114,498.00
1	1.17	5,882.00	6,881.94	1,817.00	2,125.89	33.00	38.61	187.00	218.79	2.00	2.34	0.00	0.00	0.00	0.00	7,921.00	9,267.57
1-1/2	1.58	151.00	238.58	333.00	526.14	1.00	1.58	84.00	132.72	0.00	0.00	0.00	0.00	0.00	0.00	569.00	899.02
2	2.04	148.00	301.92	1,651.00	3,368.04	106.00	216.24	377.00	769.08	16.00	32.64	583.00	1,189.32	0.00	0.00	2,881.00	5,877,24
3	2.73	3.00	8.19	55.00	150.15	13.00	35.49	45.00	122.85	4.00	10.92	3.00	8.19	0.00	0.00	123.00	335.79
4	2.88	0.00	0.00	80.00	230.40	29.00	83.52	48.00	138.24	8.00	23.04	341.00	982.08	0.00	0.00	506.00	1,457.28
6	4.24	0.00	0.00	27.00	114.48	16.00	67.84	8.00	33.92	6.00	25.44	711.00	3,014.64	0.00	0.00	768.00	3,256.32
8	6.98	1.00	6.98	14.00	97.72	9.00	62.82	12.00	83.76	1.00	6.98	421.00	2,938.58	0.00	0.00	458.00	3,196.84
10	9.50	0.00	0.00	4.00	38.00	0.00	0.00	0.00	0.00	0.00	0.00	65.00	617,50	0.00	0.00	69.00	655.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	243.20	0.00	0.00	20.00	243.20
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 👾 🏯	Astaliye Yana yanya da ji	114,741.00	115,993.61	9,555.00	12,224.82	251.00	550.10	1,084.00	1,822.36	38.00	102.36	2,144.00	8,993.51	0.00	0.00	127,813.00	139,686.76

Meters Page: 1 of 1

Meters

Meter	5/8" Dollar	Resid	ential	Comm Number of	ercial ,	Indus Number of	trial 👘	Other Public	CONTRACT LINES OF CONTRACT, SING	Sales fo Number of	r Resale	Private Fire	Protection	Public Fire Pr	otection	To	ta (
Size (1)	Equivalent (2)	Meters (3)	Weighting (4)=(2) x (3)		Welghting (6)=(2) x (5)	Meters	Welghting (8)=(2) × (7)	Meters 2. W	Welghting: 10)=(2) × (9)	Meters	Weighting 12)=(2) x (11	3 C. Constant - a gall Breas	Weighting (14)	Number of Meters V (15)	/eighting . (16)		Weighting
5/8	1.0	282,347.00	282,347.00	823.00	823.00	0.00	0.00	140.00	140.00	0.00	0.00		0.00	0.00		(17)	(18)
3/4 1	1.3 1.7	20,148.00 6,802.00	26,192.40 11,563,40	714.00 852.00	928.20 1,448,40	0.00 0.00	0.00 0.00	169.00 127.00	219.70	0.00	0.00	0.00	0.00	0.00	0.00 0.00	283,310.00 21,031.00	283,310.00 27,340.30
1-1/2 1 1/2	3.5 0.0	182.00	637.00	1.00	3,50	1.00	3.50	57.00	215.90 199.50	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	7,781.00 241.00	13,227.70 843.50
2	4.3	548.00 502.00	0.00 2,158.60	0.00 1,690.00	0.00 7,267.00	0.00 11.00	0.00 47,30	0.00 204.00	0.00 877.20	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
3 4	19.0 29.3	3.00 3.00	57.00 87.90	91.00 60.00	1,729.00 1,758.00	15.00 29.00	285.00 849.70	35.00	665.00	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	2,407.00 144.00	10,350.10 2,736.00
6 8	48.4 112.9	4.00	193.60	34.00	1,645.60	31.00	1,500.40	20.00 31.00	586.00 1,500.40	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	112.00 100.00	3,281.60 4,840.00
10	145.0	1.00 0.00	112.90 0.00	47.00 10.00	5,306.30 1,450.00	11.00 8.00	1,241.90 1,160.00	10.00 3.00	1,129.00 435.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00	69.00	7,790.10
12	215.0 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	0.00	0.00	0.00 0.00	0.00 0.00	21.00 0.00	3,045.00 0.00
Total	entre en	310,540.00		4,322.00	22,359.00		5,087.80	0.00 796.00	0.00	0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00

Service Size	3/4" Dollar	Resid Number of Services	dial States	Comm Number of	why depictly why	Number of	strial sectors	Other Publ	ic Authority	Sales fo Number of	r Resale	Private Fire Number of	Protection	Public Fire Number of	Protection	To Number of	tal
(1)	(2)	NEW COLOR STREET	Weighting (4)≖(2) x (3)		Weighting (6)=(2) x (5)	Services (7)	Welghting (8)=(2) x (7)	Services (9)	Welghting (10)=(2) x (9)	Services (11)	Welghting (12)=(2) x (11		Weighting (14)	Services (15)	Weighting (16)		Welghting (18)
3/4	1.00	302,495.00	302,495.00	1,537.00	1,537.00	0.00	0.00	309.00	309.00	- 0.00	0.00	0.00	0.00	0.00	0.00	304,341.00	304,341.00
1	1.17	6,802.00	7,958.34	852.00	996.84	0.00	0.00	127.00	148.59	0.00	0.00	0.00	0.00	0.00	0.00	7,781.00	9,103.77
1-1/2	1.58	182.00	287.56	1.00	1.58	1.00	1.58	57.00	90.06	0.00	0.00	0.00	0.00	0.00	0.00	241.00	380.78
1 1/2	0.00	548.00	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	548.00	0.00
2	2.04	502.00	1,024.08	1,690.00	3,447.60	11.00	22.44	204.00	416.16	0.00	0.00	1,815.00	3,702.60	0.00	0.00	4,222.00	8,612.88
3	2.73	3.00	8.19	91.00	248.43	15.00	40.95	35.00	95,55	0.00	0.00	1.00	2.73	0.00	0.00	145.00	395.85
4	2.88	3.00	8.64	60.00	172.80	29.00	83.52	20.00	57.60	0.00	0.00	544.00	1,566.72	0.00	0.00	656.00	1,889.28
6	4.24	4.00	16.96	34.00	144.16	31.00	131.44	31.00	131.44	0.00	0.00	2,245.00	9,518.80	0.00	0.00	2,345.00	9,942.80
8	6.98	1.00	6.98	47.00	328.06	11.00	76.78	10.00	69.80	0.00	0.00	1,298.00	9,060.04	0.00	. 0.00	1,367.00	9,541.66
10	9.50	0.00	0.00	10.00	95.00	8.00	76.00	3.00	28.50	0.00	0.00	31.00	294.50	0.00	0.00	52.00	494.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	972.80	0.00	0.00	80.00	972.80
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

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S/8" Residential Meter Dollar Number of Size Equivalent Meters Weighting (1) (2) (3) (4)=(2) × (3)		Number of Meters Weighting	PENDANCE OF ANTONY CONTRACTOR	Number of Meters Weighting	Number of Meters Weighting	Number of Number of Meters Weighting Meters
Total	4,322.00 6,971.47	106.00 432.71	795.00	0.00		(i)

1

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Meters Page: 2 of 2

Arnold Sewer District A Rate Making Income Statement

	Operating Revenues at Current	Rates	
1	Tariffed Rate Revenues *	\$	5,405,145
2	Other Operating Revenues *	\$	20,373
3	Total Operating Revenues	\$	5,425,518
	* See "Revenues - Current Rates" for Details		

* See "Revenues - Current Rates" for Details.

	Cost of Service	
Account Number		Dollar
Number	Item	Amount
701.000	Operation Labor & Expenses	\$ 2,087
703.000	Miscellaneous Expenses	\$ 15
705.000	Rents	\$ 944
742.000	Operation Labor & Expenses-TDO	\$ 282,602
743.000	Miscellaneous Expenses-TDO	\$ 1,158,152
744.000	Miscellaneous Expenses-TDO	\$ 10,090
752.000	Maintenance of Water Treatment Equipment	\$ 10,715
903.000	Customer Records & Collection Expenses	\$ 67,287
904.000	Uncollectible Amounts	\$ 19,935
905.000	Misc. Customer Acounts Expense	\$ 9,924
920.000	Admin. & General Salaries	\$ 109,372
921.000	Office Supplies & Expense	\$ 34,108
923.000	Outside Services Employed	\$ 334,406
924.000	Property Insurance	\$ 64,415
925.000	Injuries and Damages	\$ 662
926.000	Employee Pensions & Benefits	\$ 40,530
928.000	Regulatory Expense	\$ 954
930.200	Misc. General Expense	\$ 122,126
930.300	Research & Development Expenses	\$ 1,037
931.000	Rents-AGE	\$ 48,461
932.000	Maint. Of General Plant	\$ 19,421
403.000	Depreciation Expense, Dep. Exp.	\$ 766,351
404.000	Amortization-LTD Term Plant	\$ 890,940
407.000	Amortization-Property Losses	\$ 1,716
408.100	Property Taxes	\$ 177
408.100	Payroll Taxes	\$ 32,272
408.100	Other Taxes	\$ (28)
408.100	PSC Assessment	\$ 34,286
100.100	Current Income Taxes	\$ 374,715
	Deferred Income Tax	\$ 39,111
	Amortization of Protected Excess ADIT	\$ (32,467)
	Amortization of Unprotected Excess ADIT	\$ (219,519)
	Additional Current Tax Required	\$ (109,837)
	Return on Rate Base	\$ 750,963
	True-up Estimate	\$ 203,037
	Total Cost of Service	\$ 5,068,960
	Overall Revenue Decrease Needed	\$ (336,185)
		\$ 11,869,182
	Rate of Return	6.327%
		WR-2

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Arnold Sewer District A

Development of Tariffed Rates

Revenues Generated by Current Tariffed Rates	\$ 5,405,145
Agreed-Upon Overall Revenue Increase	\$ (336,185)
Percentage Increase/Decrease Needed	-6.2197%

			Rates		
		urrent ervice	Proposed Service	Current Commodity	Proposed Commodity
	C	harge	Charge	Charge	Charge
	\$	32.64	\$ 30.61	\$ 6.2591	\$ 5.8698
Dollar Decrease	\$	(2.03)		\$ (0.39)	

Confluence	e Rive	rs Utility	Op	erating Co	npa	ny, Inc.	
		WR-202	20-(0053			
	Arn	old Sew	er l	District A			
Resi	dentia	al Custom	er]	Bill Compa	riso	n	
				•			
	(Current	•	Proposed		Dollar	Percent
Company		Rate		Rate	Inc	rease/Decrease	Increase
Arnold	\$	32.64	\$	30.61	\$	(2.03)	-6.2197%
Usage Rate $> 5,000$ gallons		6.2591		5.8698	ф	(0.39)	-6.2197%

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	A	Il Other Missouri Sewer Service Are	ea	
		Rate Making Income Statement		
		Operating Revenues at Current R	lates	
1		Tariffed Rate Revenues *	\$	5,542,861
2		Other Operating Revenues *	\$	25,425
3		Total Operating Revenues	\$	5,568,286
		* See "Revenues - Current Rates" for Details.		
		Cost of Service		
	Account	Cost of Service		Dollar
	Number	Item	_	Amount
4	701.000	Operation Labor & Expenses	\$	1,466
5	703.000	Miscellaneous Expenses	\$	10,286
6	705.000	Rents	\$	1,512
7	716.000	Maint. Of Supply Mains	\$	13,208
8	721.000	Fuel or Power Purchased for Pumping	\$	4,483
9	724.000	Miscellaneous Expense	\$	393
10	731.000	Maint. Of Structures & Improvements	\$	(66)
11	732.000	Maint. Of Power Production Equipment	\$	2,007
12	741.000	Chenmicals	\$	34,919
12	742.000	Operation Labor & Expense	\$	674,611
14	743.000	Miscellaneous Expenses-TDO	\$	1,040,011
15	744.000	Miscellaneous Expenses-TDO	\$	(65,259)
15	745.000	Rents	\$	15,538
17	750.000	Maint. Supervision & Engineering - TDM	\$	(1,364)
18	752.000	Maintenance of Water Treatment Equipment	\$	499,764
19	903.000	Customer Records & Collection Expenses	\$	66,227
20	904.000	Uncollectible Amounts	\$	34,802
20	905.000	Misc. Customer Acounts Expense	\$	12,263
21	920.000	Admin. & General Salaries	\$	365,191
22	921.000	Office Supplies & Expense	\$	190,851
23 24	923.000	Outside Services Employed	\$	624,953
24	923.000	Property Insurance	\$	115,090
23 26			\$	1,060
20 27	925.000	Injuries and Damages	۰ ۶	66,271
27 28	926.000	Employee Pensions & Benefits	٦ \$	977
28 29	928.000	Regulatory Expense	\$	
29 30	930.200	Misc. General Expense	\$	(30,554)
30 31	930.300	Research & Development Expenses	\$	1,662
31 32	931.000	Rents-AGE	\$ \$	7,854
32 33	932.000	Maint. Of General Plant	\$ \$	24,091
	403.000	Depreciation Expense, Dep. Exp.		1,521,873
34	404.000	Amortization-LTD Term Plant	\$	38,878
35	407.000	Amortization-Property Losses	\$	2,641
36	408.100	Property Taxes	\$	284 WR-2020-03

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		WIX-2020-0033		
37	408.100	Payroll Taxes	\$	59,493
38	408.100	Other Taxes	\$	(456)
39	408.100	PSC Assessment	\$	34,588
40		Adjustment to Match Sewer EMS Run	\$	540
41		Sub-Total Operating Expenses	\$	5,370,088
42	409.10	Current Income Taxes	\$	540,493
43	410.10	Deferred Income Tax	\$	(97,386)
44	0.000	Amortization of Protected Excess ADIT	\$	(49,964)
45	0.000	Amortization of Unprotected Excess ADIT	\$	(337,826)
46		Additional Current Tax Required	\$	301,621
47		Sub-Total Taxes	\$	356,938
48		Return on Rate Base	\$	1,377,942
49		Total Cost of Service	\$	7,104,968
50		True-up Estimate	\$	4,920,771
51		Total Cost of Service	\$	12,025,739
52		Overall Revenue Increase Needed	\$	6,482,878
53		Rate Ba		21,778,755
54		Rate of Retu	ırn	6.327%

All Other Missouri Sewer Service Area

Development of Tariffed Rates

Revenues Generated by Current Tariffed Rates	\$ 5,542,861
Agreed-Upon Overall Revenue Increase	\$ 6,482,878
Percentage Increase/Decrease Needed	116.96%

]	Rate	es		
	Current		Proposed	Current	Proposed
	Service		Service	Commodity	Commodity
	 Charge		Charge	Charge	Charge
5/8" Residential RT 2.1	\$ 58.13	\$	68.39	\$ 9.6884	\$ 11.3989
5/8" Residential RT 3.1	\$ 38.75	\$	54.71	\$ 6.4590	\$ 9.1191
5/8" Residential Lawson	\$ 7.95	\$	54.71	\$ 4.2000	\$ 9.1191
3/4" RT 2.1	\$ 75.62	\$	88.97		
3/4" RT 3.1	\$ 50.42	\$	71.18		
1" RT 2.1	\$ 110.52	\$	130.03		
1" RT 3.1	\$ 73.68	\$	104.03		
1 1/2" RT 2.1	\$ 197.84	\$	232.77		
1 1/2" RT 3.1	\$ 131.89	\$	186.21		
2" RT 2.1	\$ 302.62	\$	356.05		
2" RT 3.1	\$ 201.75	\$	284.84		
3" RT 2.1	\$ 533.16	\$	627.29		
3" RT 3.1	\$ 355.44	\$	501.83		
4" RT 2.1	\$ 873.55	\$	1,027.78		
4" RT 3.1	\$ 582.37	\$	822.22		
Other Public Authority	\$ 70,255	\$	82,170		

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

	Confluence Rivers Utility Operating Company, Inc.							
			WR-20	20-	0053			
	All Oth	er Mis	ssouri	Se	wer Se	rvic	e Area	
	Resid	ential (Custon	ner	Bill Cor	npa	rison	
						•		
	Current Proposed Dollar Percent							
C	ompany		Rate		Rate	Inc	rease/Decrease	Increase
District A		\$	58.13	\$	68.39	\$	10.26	17.66%
District B		\$	38.75	\$	54.71	\$	15.96	41.20%

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EDUCATION AND RATE CASE PARTICIPATION

Educational and Employment Background and Credentials

I am a Utility Regulatory Auditor IV in the Water and Sewer Department, Commission Staff Division for the Missouri Public Service Commission. I was promoted to Utility Regulatory Auditor IV in the Energy Resources Department, Commission Staff Division for the Missouri Public Service Commission in June 2008. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I transferred to the position of Utility Regulatory Auditor IV in the Water and Sewer Department in June 2016. In July 2020, my title changed to Senior Regulatory Auditor.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

Date Filed	Issue	Case Number	Exhibit	Case Name
09/08/2004	Merger with TXU Gas	GM20040607	Staff Recommendation	Atmos Energy Corporation
10/15/2004	Rate of Return	TC20021076	Supplemental Direct	BPS Telephone Company
06/28/2005	Finance Recommendation	EF20050387	Staff Recommendation	Kansas City Power and Light Company
06/28/2005	Finance Recommendation	EF20050388	Staff Recommendation	Kansas City Power and Light Company
08/31/2005	Finance Recommendation	EF20050498	Staff Recommendation	Kansas City Power and Light Company
11/15/2005	Spin-off of landline operations	IO20060086	Rebuttal	Sprint Nextel Corporation
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.

RATE CASE PARTICIPATION

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EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC
02/07/2007	Finance Recommendation	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company

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EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance Recommendation	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Cost of Service Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company
08/18/2008	Rate of Return	WR20080311	Cost of Service Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company
02/26/2010	Fuel Adjustment Clause	ER20100130	Cost of Service Report	The Empire District Electric Company

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EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company
02/23/2011	Fuel Adjustment Clause	ER20110004	Cost of Service Report	The Empire District Electric Company
04/22/2011	Fuel Adjustment Clause	ER20110004	Rebuttal Testimony	The Empire District Electric Company
04/28/2011	Fuel Adjustment Clause	ER20110004	Surrebuttal Testimony	The Empire District Electric Company
05/06/2011	Fuel Adjustment Clause	ER20110004	True-up Direct Testimony	The Empire District Electric Company
10/21/2011	Costs for the Phase-In Tariffs	ER20120024	Direct Testimony	KCP&L Greater Missouri Operations Company
11/17/2011	Rate of Return	WR20110337	Cost of Service Report	Missouri-American Water Company
08/09/2012	Fuel Adjustment Clause	ER20120175	Staff Report	KCP&L Greater Missouri Operations Company
09/12/2012	Fuel Adjustment Clause	ER20120175	Rebuttal Testimony	KCP&L Greater Missouri Operations Company
10/10/2012	Fuel Adjustment Clause	ER20120175	Surrebuttal Testimony	KCP&L Greater Missouri Operations Company
11/30/2012	Fuel Adjustment Clause	ER20120345	Cost of Service Report	The Empire District Electric Company

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EDUCATION AND RATE CASE PARTICIPATION

Date Filed	Issue	Case Number	Exhibit	Case Name
12/13/2014	Fuel Adjustment Clause	ER20120345	Class Cost of Service Report	The Empire District Electric Company
01/16/2013	Fuel Adjustment Clause	ER20120345	Rebuttal Testimony	The Empire District Electric Company
02/14/2013	Fuel Adjustment Clause	ER20120345	Surrebuttal Testimony	The Empire District Electric Company
12/05/2014	Fuel Adjustment Clause	ER20140258	Cost of Service Report	Ameren Missouri
12/19/2014	Fuel Adjustment Clause	ER20140258	Class Cost of Service Report	Ameren Missouri
01/16/2015	Fuel Adjustment Clause	ER20140258	Rebuttal Testimony	Ameren Missouri
02/06/2015	Fuel Adjustment Clause	ER20140258	Surrebuttal Testimony	Ameren Missouri
03/17/2015	Fuel Adjustment Clause	ER20140258	True-up Direct Testimony	Ameren Missouri
07/15/2016	Fuel Adjustment Clause	ER20160156	Staff Report Revenue Requirement Cost of Service	KCP&L Greater Missouri Operations Company
07/29/2016	Fuel Adjustment Clause	ER20160156	Staff Report Rate Design	KCP&L Greater Missouri Operations Company
10/13/2016	Rate of Return	SR20160202	Rebuttal Testimony	Raccoon Creek Utility Operating Company
10/13/2017	Rate of Return	WR20170259	Direct Testimony	Indian Hills Utility Operating Company

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Date Filed	Issue	Case Number	Exhibit	Case Name
12/13/2017	Class Cost of Service/Rate Design	WR20170285	Staff's Class Cost of Service and Rate Design Report	Missouri American Water Company
01/24/2018	Special Contracts	WR20170285	Rebuttal Testimony	Missouri American Water Company
02/09/2018	Class Cost of Service/Rate Design	WR20170285	Surrebuttal Testimony	Missouri American Water Company
03/17/2020	Rate Design	WR20200156	Rate Design	Confluence Rivers Utility Operating Company

JAMES A. BUSCH

Brief Work History

I am the Manager of the Water and Sewer Department of the Missouri Public Service Commission (PSC or Commission). I have over 20 years of experience in the field of public utility regulation. I spent two and a half years working as an Economist I in the PSC's Procurement Analysis Department working primarily on hedging programs for natural gas procurement and reviewing and designing incentive plans. I then worked for almost five and a half years with the Missouri Office of the Public Counsel (Public Counsel) as a Public Utility Economist. During my tenure at Public Counsel, I worked on numerous issues in the electric, natural gas, and water/sewer industries. I then transferred back to the PSC as an Economist III in the Commission's Energy Department. While employed in the Energy Department, I worked exclusively on electric industry issues including conducting rate design/class cost of service studies, demand-side management, and integrated resource planning. For the past ten years, I have been the Manager of the Water and Sewer Department supervising a staff of seven technical experts. My duties as the Manager of Water and Sewer involve all aspects of the Commission's regulation of the water and sewer industries including customer complaints, reviewing testimony, setting policy, and working with the utilities to promote best practices in their provision of safe and adequate service at just and reasonable rates. I am also a member of the National Association of Regulatory Utility Commissioners (NARUC) Subcommittee on Water and the NARUC Subcommittee on Rate Design.

Furthermore, I have been a member of the Adjunct Faculty at Columbia College and Stephens College. I have been teaching at Columbia College since 2000. Courses that I teach or have taught include introductory micro- and macroeconomics, Intermediate Microeconomics, and Managerial Economics. These courses are taught either on-site or over the internet. I was the developer of the Intermediate Microeconomics course currently being offered at Columbia College. At Stephens College, I taught a macroeconomics course and an Entrepreneurial Finance Course in 2007.

Education

Masters of Science – Economics Southern Illinois University at Edwardsville

Bachelors of Science – Economics Southern Illinois University at Edwardsville

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Cases of Filed Testimony James A. Busch

Company	Case No.
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GO-98-484
Laclede Gas Company	GR-98-374
St. Joseph Light & Power	GR-99-246
Laclede Gas Company	GT-99-303
Laclede Gas Company	GR-99-315
Fiber Four Corporation	TA-2000-23; et al
Missouri-American Water Company	WR-2000-281/SR-2000-282
Union Electric Company, d/b/a AmerenUE	GR-2000-512
St. Louis County Water	WR-2000-844
Empire District Electric Company	ER-2001-299
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329
Laclede Gas Company	GO-2000-394
Laclede Gas Company	GR-2001-629
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company, d/b/a AmerenUE	EC-2001-1
Laclede Gas Company	GR-2002-356
Empire District Electric Company	ER-2002-424
Southern Union Company	GM-2003-0238
Aquila, Inc.	EF-2003-0465
Missouri-American Water Company	WR-2003-0500
Union Electric Company, d/b/a AmerenUE	GR-2003-0517
Aquila, Inc.	ER-2004-0034
Aquila, Inc.	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Empire District Electric Company	ER-2004-0570
Aquila, Inc.	EO-2002-0384
Aquila, Inc.	ER-2005-0436
Empire District Electric Company	ER-2006-0315
Kansas City Power & Light	ER-2006-0314
Union Electric Company, d/b/a AmerenUE	ER-2007-0002
Aquila, Inc.	EO-2007-0395
Missouri-American Water Company (Live)	WC-2009-0277
Missouri-American Water Company	WR-2010-0131
Review of Economic, Legal and Policy Considerations	SW-2011-0103
Of District Specific Pricing and Single Tariff Pricing (Live	
Timber Creek Sewer Company	SR-2011-0320
Missouri-American Water Company	WR-2011-0337
Emerald Pointe Utility Company	SR-2013-0016
	WR_2020_03

Company	Case No.
City of Pevely and CPWSD C-1 of Jefferson County	WC-2014-0018
Hickory Hills Water and Sewer Company, Inc	SR-2014-0166/WR-2014-0167
Peaceful Valley Service Company (Live)	SR-2014-0153/WR-2014-0154
Central Rivers Wastewater Utility	SR-2014-0247
Missouri-American Water Company	WR-2015-0301
Ridge Creek Water, LLC	WO-2017-0236
Missouri-American Water Company	WO-2018-0059
Missouri-American Water Company	WR-2017-0285
Liberty Utilities (Missouri Water), LLC and Ozark	WM-2018-0023
Liberty Utilities (Missouri Water), LLC	WR-2018-0170
Osage Utility Operating Company (Live)	WA-2019-0185
Confluence Rivers Operating Company	WA-2019-0299
Elm Hills Operating Company	WR-2020-0275