

Exhibit No.:
Issues: Class Cost of Service Study, Rate Design, Total Sales and System Delivery, Declining Usage, Total Revenues, and Revenue Stabilization Mechanism
Witness: Max W. McClellan
Exhibit Type: Direct
Sponsoring Party: Missouri-American Water Company
Case No.: WR-2026-0304
SR-2026-0305
Date: July 1, 2026

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. WR-2026-0304

CASE NO. SR-2026-0305

DIRECT TESTIMONY

OF

MAX W. MCCLELLAN

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

AFFIDAVIT

I, Max McClellan under penalty of perjury, and pursuant to Section 509.030, RSMo, state that I am a Senior Manager, Regulatory Services for American Water Works Service Company Inc., that the accompanying testimony has been prepared by me or under my direction and supervision; that if inquiries were made as to the facts in said testimony, I would respond as therein set forth; and that the aforesaid testimony is true and correct to the best of my knowledge and belief.



Max McClellan

July 1, 2026

Dated

**DIRECT TESTIMONY
MAX W. MCCLELLAN
MISSOURI-AMERICAN WATER COMPANY
CASE NO.: WR-2026-0304
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DIRECT TESTIMONY

MAX W. MCCLELLAN

I. INTRODUCTION

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Q. Please state your name and business address.

A. My name is Max W. McClellan. My business address is 1 Water Street, Camden, NJ 08102.

Q. By whom are you employed and in what capacity?

A. I am employed by the American Water Works Service Company, Inc. (“AWWSC”) as a Senior Manager, Regulatory Services.

Q. Please summarize your educational background and business experience.

A. I received a Bachelor of Science degree in Mathematical Decision Sciences from the University of North Carolina at Chapel Hill in 2013.

I have been employed by AWWSC since March 2024 when I joined the Company as a Principal Regulatory Analyst. Prior to my employment with AWWSC, I was employed by Duke Energy from October 2018 through March 2024. In my most recent position at Duke Energy, I was a Principal Load Forecasting Analyst. In that position, I was responsible for planning, evaluation, and operational management of Duke Energy’s long-term load forecasts in Ohio and Kentucky, as well as direct responsibility for electric and natural gas sales forecasting, electric peak demand forecasting, and customer count forecasting. I have more than five years of utility experience covering a wide range of issues including integrated resource planning, electric load forecasting, gas volumes forecasting, electric load research, rates, tariff administration, and energy efficiency. I also have more than five years of experience in the retail pricing and structuring of electric and

1 natural gas products.

2 **Q. What are your current employment responsibilities?**

3 A. In my role as a Senior Manager, Regulatory Services, I am responsible for the development
4 and preparation of cost of service studies, rate design analyses and filings for AWWSC's
5 operating company affiliates, including Missouri-American Water Company ("MAWC"
6 or the "Company"), as well as rate design proposals to our internal and external
7 stakeholders. I am also responsible for projections of revenues for rate case purposes.

8 **Q. Have you previously testified before the Missouri Public Service Commission**
9 **("Commission")?**

10 A. Yes. I provided testimony regarding the cost of service, rate design proposals, and revenue
11 projections for the Company in its most recent general rate case, Case No. WR-2024-0320.

12 **Q. Have you previously testified before a regulatory body?**

13 A. Yes. During my employment with AWWSC, I have provided testimony regarding the rate
14 design proposals, and revenue projections for Pennsylvania-American Water Company in
15 its most recent general rate case, Case No. R-2025-3057983/R-2025-3058051 as well as
16 regarding the cost of service, rate design proposals, and revenue projections for Kentucky-
17 American Water in its most recent general rate case, Case No. 2025-00122. In my prior
18 role with Duke Energy, I also provided testimony regarding long-term load forecasting on
19 behalf of Duke Energy Kentucky in Case No. 2022-00372.

20 **Q. What is the purpose of your direct testimony in this proceeding?**

21 A. The purpose of my Direct Testimony is to sponsor MAWC's cost of service studies, rate
22 design proposals, revenue projections including adjustments to MAWC's historical billing
23 determinants, and revenue stabilization. Specifically, I will address the following issues:

- 1 - Cost of Service
- 2 - Rate Design
- 3 - Analysis of MAWC Water Consumption
- 4 - Revenue Calculations
- 5 - Revenue Stabilization Mechanism (“RSM”) Proposal

6 **Q. Please identify the schedules you will be sponsoring and for which you will be**
7 **providing testimony.**

8 A. I am sponsoring the following Company Schedules attached to my Direct Testimony:

- 9 - Schedule MWM-1: St. Louis County – Water Cost of Service Study
- 10 - Schedule MWM-2: Outside St. Louis County – Water Cost of Service Study
- 11 - Schedule MWM-3: Wastewater Cost of Service Study
- 12 - Schedule MWM-4: Water Rate Design
- 13 - Schedule MWM-5: Wastewater Rate Design
- 14 - Schedule MWM-6: Residential Usage Analysis
- 15 - Schedule MWM-7: Commercial Usage Analysis
- 16 - Schedule MWM-8: Public Authority Usage Analysis
- 17 - Schedule MWM-9: RSM Tariff
- 18 - Schedule MWM-10: NARUC Resolution

19 **II. COST OF SERVICE**

20 **A. Water Cost of Service Studies**

21 **Q. What is a cost of service study?**

22 A. A cost of service study is an analysis that calculates a utility’s total investment and
23 operating costs incurred to provide service to various customer groups, or service classes,
24 for the purpose of establishing cost-based rates. The resulting cost determination process

1 based on the allocation of costs to defined customer groups is called a cost of service study.
2 Because this analysis is done by customer class, the study is often referred to as a “class
3 cost of service study.”

4 **Q. Does the American Water Works Association (“AWWA”) provide guidance on the
5 appropriate methods to be used in conducting water cost of service studies?**

6 A. Yes. The AWWA M1 Manual, titled “Principles of Water Rates, Fees, and Charges”,
7 provides guidance on the appropriate allocation methodologies to use in allocating different
8 types of costs to customer classes.

9 **Q. Have you relied on the recommendations made in the AWWA M1 Manual in
10 conducting the water cost of service studies submitted in this case?**

11 A. Yes. Specifically, the AWWA M1 Manual outlines the use of the Base/Extra capacity
12 method to allocate production and distribution costs to customer classes. The Company
13 uses this Base/Extra capacity method in its class cost of service study as I describe later in
14 my Direct Testimony.

15 **Q. Please describe the cost of service studies performed for the Company’s water
16 operations.**

17 A. The Company’s cost of service analysis allocates the total revenue requirement for MAWC
18 water operations to various cost categories as I describe later in my Direct Testimony. The
19 revenue requirement for each of these cost categories is then allocated to the various
20 customer classes MAWC serves, with different cost categories allocated to customer
21 classes using a class allocation factor that differs depending on the nature of the costs. The
22 Company has submitted with this case separate water cost of service studies for its St. Louis
23 County service territory and its territory outside of St. Louis County. Within these studies,

1 the Company's cost of water service was allocated to the following customer
2 classifications:

- 3 - Residential
- 4 - Nonresidential
- 5 - Sales for Resale
- 6 - Contract Rates
- 7 - Private Fire
- 8 - Public Fire

9 These studies were performed in accordance with generally accepted principles and
10 procedures and result in the relative cost responsibilities of each class of customers.

11 **Q. How are the Company's water cost of service studies organized?**

12 A. The Company's water cost of service studies attached hereto as Schedule MWM-1 and
13 Schedule MWM-2 are organized into five different tabs, or sections:

- 14 - The "Summary" tab allocates the revenue requirement for each cost category to
15 customer class and summarizes the results of the cost allocations by customer class
16 and business function to get a total revenue requirement by class and business
17 function. The "Summary" tab also compares the revenue requirements by customer
18 class to pro-forma revenues under current rates;
- 19 - The "Account Detail" tab contains rate base, depreciation, and operations and
20 maintenance ("O&M") balances by account and allocates each account to cost
21 category;
- 22 - The "Usage Statistics" tab contains usage information by customer class and other
23 information necessary to calculate class allocation factors for the "Account Detail"

- 1 tab;
- 2 - The “Class Allocators” tab provides detailed calculations of all class allocation
- 3 factors used in the cost-of-service study; and
- 4 - The “Allocation Summary” tab provides a summary of the class allocation factors.

5 **Q. What are the various cost categories that the Company uses to group individual**

6 **accounts?**

7 A. The cost categories that the Company assigns to specific accounts are as follows:

- 8 • Variable Cost
- 9 • Capacity Cost
 - 10 o Source of Supply
 - 11 o Water Pumping
 - 12 o Water Treatment
 - 13 o Transmission Mains
 - 14 o Distribution Mains
- 15 • Storage Facility Costs
- 16 • Metering Cost
- 17 • Service Line Costs
- 18 • Customer Service Costs
- 19 • Fire Hydrants

20 **Q. Please describe how the individual accounts that make up the Company’s revenue**

21 **requirement are assigned to a cost element.**

22 A. Most of the accounts that make up the Company’s revenue requirement are directly

23 assigned to a single cost category. Examples of this include net plant for Collecting and

1 Impounding Reservoirs, Purchased Water for water pumping, and Water Treatment labor
2 expenses. Accounts not directly assignable to a single cost category are allocated among
3 cost elements based on appropriate allocation factors. Examples of this include general
4 and intangible plant, miscellaneous rate base deductions, administrative and general
5 (“A&G”) expenses, and payroll taxes. These accounts are allocated to cost categories
6 based on net plant, O&M, or labor dollars associated with each cost element depending on
7 the account.

8 **a. Variable Costs**
9

10 **Q. Please describe what variable costs are and how variable costs are allocated to**
11 **customer classes.**

12 A. Variable costs refer to purchased electric power, purchased water, treatment chemicals and
13 waste disposal costs. These are costs that tend to vary directly with the amount of water
14 produced and consumed and are allocated to customer classes in direct proportion to each
15 class’s annual water consumption.

16 **b. Capacity Costs – General**
17

18 **Q. Please describe what capacity costs are and how capacity costs are allocated to**
19 **customer classes.**

20 A. Capacity costs refer to the cost of owning, operating, and maintaining the Company’s water
21 production, pumping, and distribution system that do not vary directly with the amount of
22 water consumed. These costs are allocated to customer classes in a variety of ways as
23 described below.

24 **c. Capacity Costs – Source of Supply**
25

1 **Q. Please describe how source of supply costs are allocated to customer classes.**

2 A. Source of supply costs not included in the variable cost section described above are
3 allocated to customer classes using a methodology known as the Base/Extra capacity
4 method.

5 **Q. Please describe the Base/Extra capacity method.**

6 A. The Base/Extra capacity method is explained in detail in the AWWA M1 Manual. It is
7 generally accepted as a sound method for allocating the cost of water service and has been
8 used by the Company in previous cases. In short, the Base/Extra capacity methodology
9 relies upon a combination of the average water consumption across the year for each
10 customer class and each class's estimated maximum daily consumption for the year to
11 allocate the fixed costs of the water production and distribution system to customer classes.
12 The Base/Extra capacity allocator is a two-part allocator, the first part being the "Base"
13 component and the second part being the "Extra" component.

14 The "Base" component for each class is the average daily consumption for the year (total
15 annual sales divided by 365 days). For each class, the Base *allocation* component is each
16 class's average consumption divided by the total sum of average consumption for all
17 classes. The "Extra" component is the difference between the maximum daily consumption
18 for a given class and the average daily consumption for that class. For each class, the Extra
19 allocator is each class's extra demand value divided by the total sum of the extra demand
20 values for all customer groups.

21 For each class, the Base/Extra allocator is calculated as a weighted average of the Base and
22 Extra allocators. The Base component is weighted by the total system load factor expressed
23 as a percentage (average daily system production divided by maximum day production),

1 and the Extra component is weighted by one minus the system load factor.

2 **Q. Please describe how the maximum daily consumption values for each class were**
3 **estimated.**

4 A. Maximum daily consumption values for each customer class are estimated based on daily
5 consumption data collected via Advanced Metering Infrastructure (“AMI”) meter data.
6 Maximum daily consumption is estimated based on samples of customers for which
7 MAWC has twelve months of AMI data. For classes with insufficient AMI data, the
8 maximum daily consumption is estimated by applying class-level maximum day capacity
9 factors to average daily usage calculated from monthly billed volumes.

10 **d. Capacity Costs – Water Pumping Costs**
11

12 **Q. Please describe how water pumping costs are allocated to customer classes.**

13 A. Water pumping costs not included in the variable cost section described above are allocated
14 to customer classes based on the Base/Extra capacity methodology.

15 **e. Capacity Costs – Water Treatment Costs**
16

17 **Q. Please describe how water treatment costs are allocated to customer classes.**

18 A. Water treatment costs not included in the variable cost section described above are
19 allocated to customer classes based on the Base/Extra capacity methodology.

20 **f. Capacity Costs – Transmission Mains**
21

22 **Q. Does the Company distinguish between transmission mains and distribution mains?**

23 A. Generally, for cost allocation purposes, mains with a diameter of 10 inches and larger are
24 classified as serving a transmission function, and mains smaller than 10 inches are
25 classified as serving a distribution function.

1 **Q. Are transmission mains costs allocated to all customer groups?**

2 A. Yes. All customer groups are considered to take service from the Company's transmission
3 system and therefore transmission costs are allocated to all customer classes.

4 **Q. Please describe how costs associated with transmission mains are allocated to**
5 **customer classes.**

6 A. Costs associated with transmission mains are allocated to customer class based on the
7 Base/Extra capacity method.

8 **g. Capacity Costs – Distribution Mains**
9

10 **Q. Are distribution mains costs allocated to all customer groups?**

11 A. No. It is often the case that for large customers, service is taken directly from the
12 transmission system (10 inches and above) and therefore it would not be appropriate to
13 allocate costs related to the smaller diameter distribution system to these customers. For
14 each customer class, a calculation is done to estimate the percentage of water sales served
15 to that class directly from the transmission system. That portion of sales in each class is not
16 subject to an allocation of distribution costs. It is only the distribution-level sales in each
17 class that are allocated distribution-related costs, and that relative level of sales is
18 significantly different for different customer classes.

19 **Q. Please describe how costs associated with distribution mains are allocated to customer**
20 **classes.**

21 A. After removing usage served at the transmission level, costs associated with distribution
22 mains are allocated to customer classes based on the previously defined Base/Extra
23 capacity method, which is modified to include a component that recognizes maximum
24 hourly demand (at the distribution level) instead of maximum daily demand. The

1 Base/Extra allocator is calculated on usage only served at the distribution level so that
2 usage for large customer classes served at higher diameter mains is not allocated
3 distribution costs. Incorporation of the hourly demand component instead of the daily
4 demand component is appropriate because the transmission main system functions as a
5 conduit from production facilities to the distribution system and is sized to accommodate
6 varying water demands from customers that take service at the distribution level. Sizing at
7 the distribution level needs to accommodate higher demands for shorter periods of time. It
8 is therefore appropriate to consider hourly consumption requirements for distribution
9 mains allocation, as opposed to daily requirements.

10 **Q. Aside from the differences between maximum hourly consumption and maximum**
11 **daily consumption, does the Base/Extra allocator work the same way as you have**
12 **previously described?**

13 A. Yes. In this case, the Base component for each class is the average hourly consumption for
14 the year (total annual sales divided by 8,760 hours). The “Extra” component is calculated
15 as the difference between the maximum hourly consumption for a given class and the
16 average hourly consumption for that class. For each class, the Base/Extra allocator is
17 calculated as a weighted average of the Base and Extra allocators. The Base component is
18 weighted by the total system load factor expressed as a percentage defined this time as
19 average hourly system consumption divided by maximum hourly system consumption, and
20 the Extra component is weighted by one minus the system load factor.

21 **Q. Please describe how the maximum hourly consumption values are calculated.**

22 A. Similar to the process used to estimate maximum daily consumption values by customer
23 class, maximum hourly consumption values for each customer class are estimated using

1 samples of customers for which MAWC has twelve months of AMI data. The samples used
2 to estimate maximum hourly consumption are the same samples used to estimate maximum
3 daily consumption.

4 **Q. The Company conducted a study of length of distribution mains for its St. Louis**
5 **County Rate J customers in 2008. Has the Company conducted a similar study since?**

6 A. Yes. In the most recent rate case, the Commission directed the Company to file Direct
7 Testimony providing either the results of a length-of-distribution-mains study for Rate J
8 customers or an explanation of why such a study would be cost-prohibitive, noting that
9 such information could be helpful in a future rate case. In response to that directive, the
10 Company conducted a length-of-distribution-mains study for Rate J customers both inside
11 and outside of St. Louis County.

12 **Q. What were the results of the 2025 length of mains study?**

13 A. For St. Louis County Rate J customers, the study identified approximately 28,630 feet of
14 distribution main as the primary footage a Rate J customer was connected to before
15 reaching a transmission-sized main. For non-St. Louis County Rate J customers, the study
16 identified approximately 21,950 feet of distribution main as the primary footage used. The
17 study considered only the shortest minimum length of distribution-sized mains required to
18 reach the nearest transmission-sized main. Based on total system distribution main footage,
19 this represented approximately 0.1% for St. Louis County Rate J customers and
20 approximately 0.2% for non-St. Louis County Rate J customers

21 **Q. Is the Company utilizing the results of the 2025 length of mains study in its cost of**
22 **service studies in this rate case?**

23 A. No. Length of main is only one of many factors that influence the cost of providing

1 distribution service. Differences in main size, material, installation conditions, system
2 configuration, and planning considerations all affect cost, and it is not feasible to conduct
3 an analysis that would accurately capture these factors in a manner suitable for cost
4 allocation. Instead, calculating the distribution multiplier based on Rate J customers'
5 utilization of the Company's distribution infrastructure is a reasonable and practical
6 approach for reflecting distribution system cost responsibility in the cost of service study.

7 **h. Capacity Costs – Storage Facility Costs**
8

9 **Q. Please describe how the Company allocates the revenue requirements associated with**
10 **storage costs to customer classes.**

11 A. Storage costs are allocated to customer classes based on the Base/Extra allocator using
12 hourly estimated peak demand for the extra component, like the allocator used to allocate
13 distribution mains costs. For the storage allocator, it is assumed that all fire service
14 capacity requirements are served first from the Company's storage capacity, and the
15 remaining capacity is allocated to non-fire service classes using the Base/Extra hourly
16 allocator. Therefore, the storage allocator is more heavily weighted toward fire service
17 than any of the other Base/Extra class allocators. I discuss the calculation of fire service
18 capacity requirements later in my Direct Testimony.

19 **i. Customer Related Costs – Metering Costs**
20

21 **Q. Please describe how the Company allocates the revenue requirements associated with**
22 **the metering cost component to customer classes.**

23 A. Metering costs are allocated to customer classes based on a weighted number of customers
24 calculation. Customer weights in each class are based on AWWA standard meter

1 equivalents by meter size.

2 **j. Customer Related Costs – Service Line Costs**
3

4 **Q. Please describe how the Company allocates the revenue requirements associated with**
5 **the service line cost component to customer classes.**

6 A. Service line costs are allocated to customer classes based on a weighted number of
7 customers calculation. Customer weights in each class are based on a size-based index
8 reflecting service line cost differences by meter size.

9 **k. Customer Related Costs – Customer Service Costs**
10

11 **Q. Please describe how the Company allocates the revenue requirements associated with**
12 **the customer service cost component to customer classes.**

13 A. Customer service costs are allocated to customer classes based on the total number of
14 customers in each class.

15 **l. Fire Service**
16

17 **Q. How are fire service requirements considered in the Company's cost of service**
18 **analysis?**

19 A. Fire service requirements are determined through a combination of information on
20 firefighting requirements provided by the American Insurance Association. This
21 information relates firefighting requirements in terms of maximum gallons per minute and
22 the duration of time those requirements are needed to general population levels. Given the
23 population of MAWC's service territories, a firefighting demand of 20,000 gallons per
24 minute for ten hours was used in the cost of service analysis for St. Louis County and a
25 firefighting demand of 15,000 gallons per minute for ten hours was used in the cost of

1 service study for the Company's service territory outside of St. Louis County. This
2 firefighting demand was split between private fire and public fire customer groups based
3 on the relative potential water demand for each class, which is in turn based on the number
4 and size of service lines and hydrants in each class.

5 **Q. How is the revenue requirement for hydrants allocated to customer classes?**

6 A. Because MAWC does not charge separately for public fire service, the revenue
7 requirements for hydrants are allocated back to the residential, nonresidential, and Rate J
8 customer classes based on the relative Meter Cost class allocators for those classes.

9 **m. Other Allocation Factors**
10

11 **Q. How are administrative and general O&M costs and cash working capital costs
12 allocated to cost categories and customer classes?**

13 A. Administrative and general ("A&G") O&M costs are generally allocated to cost categories
14 and customer classes on the same basis that direct costs are allocated, which, for most A&G
15 expenses, are the same way that non-A&G direct O&M costs are allocated. A&G costs that
16 are associated with employee costs, however, are allocated directly based on labor
17 expenses. Cash working capital is allocated based on total O&M expense.

18 **Q. How are depreciation costs allocated to cost categories and customer classes?**

19 A. Annual depreciation accruals are allocated based on the function of the facilities
20 represented by the depreciation expense for each depreciable plant account. The original
21 cost less depreciation of utility plant in service was similarly allocated for the purpose of
22 developing factors for allocating items such as income taxes and return. These factors are
23 based on the results of allocating other costs and are computed internally in the cost
24 allocation program.

1 **Q. How are income taxes and operating income requirements allocated to cost categories**
 2 **and customer classes?**

3 A. Income taxes and operating income requirements are allocated to cost categories and
 4 customer classes based on the amount of total rate base allocated to each customer class.

5 **Q. Please summarize the results of MAWC’s water cost of service analyses.**

6 A. The following table (TABLE 1) provides a summary of the Company’s cost of service
 7 analyses and shows total test year revenues, cost of service, and the difference between the
 8 two by customer class.

9 **TABLE 1**

St. Louis County			
Customer Class	Revenue at Present Rates	Cost of Service	Difference
Residential	\$ 279,620,120	\$ 397,303,997	42.1%
Non-Residential	\$ 92,762,623	\$ 94,663,369	2.0%
Rate J	\$ 12,482,924	\$ 25,400,990	103.5%
Rate B	\$ 5,590,913	\$ 9,052,207	61.9%
Rate P	\$ 5,201,227	\$ 12,155,173	133.7%
Rate F (Private Fire)	\$ 6,633,886	\$ 8,364,498	26.1%
Public Fire			
Total	\$ 402,291,692	\$ 546,940,234	36.0%
Non-St. Louis County			
Customer Class	Revenue at Present Rates	Cost of Service	Difference
Residential	\$ 94,546,801	\$ 133,581,419	41.3%
Non-Residential	\$ 40,618,928	\$ 40,480,271	-0.3%
Rate J	\$ 15,310,100	\$ 19,171,429	25.2%
Rate B	\$ 6,097,681	\$ 10,164,642	66.7%
Rate P	\$ 1,494,134	\$ 5,861,351	292.3%
Rate F (Private Fire)	\$ 2,531,248	\$ 4,386,467	73.3%
Public Fire			
Total	\$ 160,598,892	\$ 213,645,579	33.0%

10 **B. Wastewater Cost of Service Study**

11 **Q. Please describe the overall cost of service study prepared in this case for MAWC’s**

1 **wastewater operations.**

2 A. Similar to the water cost of service studies performed in this case, the purpose of MAWC’s
3 wastewater cost-of-service study is to allocate the total wastewater cost of service (i.e.,
4 revenue requirement), to the separate customer classifications. In this case, the costs of
5 wastewater service have been allocated between Collection only and Collection and
6 Treatment customers in accordance with generally accepted cost of service principles.

7 **Q. Please describe the method of cost allocation that was used in MAWC’s wastewater**
8 **cost of service study.**

9 A. In conducting the wastewater cost of service study, I relied generally on the guidance of
10 the functional cost allocation methodology as described in “Financing and Charges for
11 Wastewater Systems”, Manual of Practice No. 27, published by the Water Environment
12 Federation. This method allocates the costs of providing wastewater service to customer
13 classifications in proportion to each classification’s use of MAWC’s facilities and services.
14 Costs are assigned to cost components using predominant operational purposes (i.e.,
15 functions) as cost-causative factors. The functional cost method is generally accepted as a
16 sound method for allocating the cost of wastewater service.

17 **Q. Please describe the cost-of-service study performed for the Company’s wastewater**
18 **operations.**

19 A. The Company’s cost of service analysis allocates the total revenue requirement for MAWC
20 wastewater operations to several cost categories described later in my Direct Testimony.
21 The revenue requirement for each of these cost categories is then allocated to the customer
22 classes MAWC serves, with different cost categories allocated to customer classes using a
23 class allocation factor that differs depending on the nature of the costs.

1 **Q. How is the Company’s wastewater cost of service study organized?**

2 A. Similar to the water cost of service studies described above, the Company’s wastewater
3 cost of service study attached hereto as Schedule MWM-3 is organized into several
4 different tabs, or sections:

5 - The “Summary” tab allocates the revenue requirement for each cost category to
6 customer class and summarizes the results of the cost allocations by customer class
7 and business function to get a total revenue requirement by class and business
8 function. The “Summary” tab also compares the revenue requirements by customer
9 class to pro-forma revenues under current rates;

10 - The “Account Detail” tab contains rate base, depreciation, and operations and
11 maintenance (“O&M”) balances by account and allocates each account to cost
12 category;

13 - The “Class Allocators” tab provides detailed calculations of all class allocation
14 factors used in the cost-of-service study; and

15 - The “Allocation Summary” tab provides a summary of the class allocation factors.

16 **Q. What are the various cost categories that the Company uses to group individual**
17 **accounts?**

18 A. The cost categories that the Company assigns to specific accounts are as follows:

- 19 • Intangible
- 20 • Collection
- 21 • Pumping

- 1 • Treatment and Disposal
- 2 • General
- 3 • Customers

4 **Q. What are the customer classifications included in the wastewater cost of service**
5 **study?**

6 A. The customer classifications included in the wastewater cost of service are as follows:

- 7 • Collection & Treatment
- 8 • Collection Only

9 **Q. Please describe how individual accounts that make up the Company's revenue**
10 **requirement are assigned to a cost element.**

11 A. Most of the accounts that make up the Company's revenue requirement are directly
12 assigned to a single cost category. Accounts not directly assignable to a single cost category
13 are allocated among cost elements based on appropriate allocation factors. Examples of
14 this include general and intangible plant, miscellaneous rate base deductions, general
15 expenses, and payroll taxes. These accounts are allocated to cost categories based on net
16 plant, O&M, or labor dollars associated with each cost element depending on the account.

17 **a. Variable Costs**
18

19 **Q. Please describe what variable costs are and how variable costs are allocated to**
20 **customer classes.**

21 A. Variable costs refer to purchased fuel and electric power, treatment chemicals and waste
22 disposal costs. These are costs that tend to vary directly with the amount of wastewater
23 flows and are allocated to customer classes as such.

1 **b. Fixed Costs**

2

3 **Q. Please describe what fixed costs are and how fixed costs are allocated to customer**
4 **classes.**

5 A. Fixed costs refer to the costs of operating MAWC's wastewater facilities and providing
6 wastewater services that do not vary based on wastewater flows. Due to the homogeneous
7 nature of MAWC's wastewater customer base, which is overwhelmingly Residential and
8 Small Commercial, MAWC's fixed costs have been allocated among its customer classes
9 based on customer count.

10 **c. Other Allocation Factors**

11

12 **Q. How are A&G O&M costs and cash working capital costs allocated to cost categories**
13 **and customer classes?**

14 A. A&G O&M costs are generally allocated to cost categories and customer classes on the
15 same basis that direct costs are allocated. For most A&G O&M expenses, are allocated the
16 same way that non-A&G direct O&M costs are allocated. A&G costs that are associated
17 with employee costs, however, are allocated directly based on labor expenses. Cash
18 working capital is allocated based on total O&M expense.

19 **Q. How are depreciation costs allocated to cost categories and customer classes?**

20 A. Annual depreciation accruals are allocated based on the function of the facilities
21 represented by the depreciation expense for each depreciable plant account. The original
22 cost less depreciation of utility plant in service was similarly allocated for the purpose of
23 developing factors for allocating items such as income taxes and return. These factors are
24 based on the results of allocating other costs and are computed internally in the cost
25 allocation program.

1 **Q. How are income taxes and operating income requirements allocated to cost categories**
2 **and customer classes?**

3 A. Income taxes and operating income requirements are allocated to cost categories and
4 customer classes based on the amount of total rate base allocated to each customer class.

5 **Q. Please summarize the results of MAWC’s wastewater cost of service analysis.**

6 A. The following table (TABLE 2) provides a summary of the Company’s cost of service
7 analysis and shows total test year revenues, cost of service, and the difference between the
8 two.

9 **TABLE 2**

Missouri American Wastewater COSS Results		
<u>Revenue at Present Rates</u>	<u>Cost of Service</u>	<u>Difference</u>
\$ 29,139,135	\$ 41,986,670	44.1%

10 **III. RATE DESIGN**

11 **Q. Please discuss some of the important guiding principles associated with sound rate**
12 **design.**

13 A. There are a number of important principles that pricing analysts and policymakers consider
14 when developing appropriate rate design mechanisms for retail water and wastewater
15 service:

16 - **Cost Basis:** An important goal of rate design is to develop prices for water service
17 to retail customers that are intended to recover the Company’s approved revenue
18 requirement and that reflect the cost of providing service to retail customers. Cost
19 of service results inform pricing decisions and guide how rates should be set such
20 that each customer class contributes to the revenue requirement commensurate with

1 their cost to serve. I present the Company's cost of service studies in this case in
2 my testimony.

3 - **Revenue Stability:** Rates should be designed in a way that provides revenue
4 stability to the utility and that can be reasonably expected to recover the utility's
5 revenue requirement over the long run. Consistent recovery of the approved
6 revenue requirement through well-designed rates helps the utility to prudently
7 manage and invest in the water delivery system, while poor rate design decisions
8 can hamper the utility's ability to make investments, operate, and maintain the
9 water delivery system in a manner consistent with the long-term interest of its
10 customers.

11 - **Efficiency of Use:** Rates should be designed to encourage the efficient use of water
12 resources by customers. The volumetric charges for water service should
13 appropriately reflect the variable cost of providing water service while also
14 providing customers an appropriate incentive to conserve water and manage their
15 bills. Rates should communicate to customers the full cost of providing water
16 service.

17 - **Gradualism:** Changes in rate design should be made in a manner that avoids undue
18 levels of sudden customer bill impacts. Such impacts can come both from general
19 increases in revenues that can affect all customers and from changes in rate designs
20 that can cause large increases to specific pockets of customers. Drastic changes in
21 rates can cause customer confusion and dissatisfaction and have adverse effects on
22 the utility's ability to provide quality customer service.

23 - **Avoidance of Discrimination:** Rates should not unduly discriminate between

1 particular customer groups or provide different price signals to similarly situated
2 customers taking similar services from the utility.

3 - **Simplicity and Feasibility:** Rate designs should be relatively simple and easy to
4 understand and easy to communicate, manage, and should result in bills that are
5 clear and understandable.

6 **Q. Please describe the Company's current rate design for water service.**

7 A. MAWC's current rate design for water service primarily consists of a two-part rate design
8 that features a flat volumetric rate (in most cases) with a monthly fixed charge that varies
9 with the size of the meter.

10 **Q. Does the Company have different pricing structures in different geographic
11 locations?**

12 A. Yes. Currently, rates are split into two primary pricing districts:

- 13 - St. Louis County
- 14 - Non-St. Louis County

15 **Q. Please describe the rate structures currently in place for St. Louis County and non-
16 St. Louis County customers.**

17 A. The Company offers the following rates to St. Louis County and non-St. Louis County
18 customers:

- 19 - **Rate A:** Rate A is a volumetric rate with fixed monthly charges for residential and
20 most non-residential customers.
- 21 - **Rate J:** Rate J is a volumetric declining block rate with fixed monthly charges for
22 certain customer types defined as large water users. This rate applies to:

- 1 - customers using more than 450,000 gallons per month, where,
- 2 - usage is fairly constant throughout the year (language per tariff), and
- 3 - usage is not for residential, irrigation, or construction use.

4 Every month, the amount of water billed to each Rate J customer is the maximum
 5 of a) 450,000 gallons, b) the customer’s actual metered use for the month, or c)
 6 60% of the customer’s highest summer period monthly use in the twelve months
 7 before the current month’s billing. There are two blocks with the first block
 8 applying to the first 450,000 gallons and the second applying to all usage above
 9 450,000 gallons. As customers on Rate J use more than 450,000 gallons a month
 10 by design, the first block inherently acts as a component of a minimum bill.
 11 Customers are removed from the rate for a period of twelve months if their monthly
 12 metered usage falls below 450,000 gallons per month twice during a twelve-month
 13 period.

- 14 - **Rate B:** Rate B is a volumetric rate with fixed monthly charges for customers that
 15 are sales for resale customers.

16 For all the above rates, the monthly meter charges are the same for St. Louis County
 17 customers and non-St. Louis County customers. The volumetric charges for Rate A and
 18 Rate J are lower for St. Louis County customers than for non-St. Louis County customers,
 19 but are identical for Rate B. The Company’s volumetric rates for Rates A, B, and J are
 20 shown below in Table 3.

21 **TABLE 3**

<i>Volumetric Rates</i>	St. Louis County	Non-St. Louis County
-------------------------	-----------------------------	---------------------------------

Rate A	\$1.03749	\$1.12023
Rate J – First 450,000 Gallons	\$0.69201	\$0.74719
Rate J – Over 450,000 Gallons	\$0.18024	\$0.34625
Rate B	\$0.35155	\$0.35155

1 **Q. Does the Company offer rates for fire protection service to St. Louis County and non-**
2 **St. Louis County customers?**

3 A. Yes. The Company offers private fire protection service to all districts under Rate F. This
4 rate provides for monthly service charges by size of service and provides for monthly
5 charges for private fire hydrants. Monthly service fees and hydrant fees are the same for
6 all customers. Volumetric charges for water used for private fire service are charged at the
7 applicable rate for Rate Schedule A. The Company does not charge separate rates for public
8 fire protection service. Public fire protection costs are reallocated back to general service
9 customer classes in the Company’s water service rate design and are recovered through
10 general service rates.

11 **Q. Does MAWC have any water customers on special contract rates?**

12 A. Yes. MAWC has one large industrial customer on a special contract rate specific to that
13 customer. In addition, there are three Sales for Resale customers that take service under
14 special contract rates. In total, these customers account for approximately \$6.4 million in
15 annual revenue.

16 **Q. Is MAWC anticipating any changes relating to the customers taking service under a**
17 **special contract?**

18 A. Yes. MAWC anticipates the addition of one additional Sales for Resale special contract in
19 2026. Thus, for purposes of rate design and the annual revenue calculation, additional

1 volume and revenues specific to this customer have been included.

2 **Q. What changes is the Company proposing to make to its rate design for water service**
3 **in this case?**

4 A. For water service in this case, the Company is proposing to equalize volumetric rates for
5 Rate A between St. Louis County and non-St. Louis County customers and to move
6 volumetric rates for St. Louis County and non-St. Louis County customers closer together
7 in the Rate J offering, while maintaining the current structure under which the volumetric
8 rates for Rate J usage at or below 450,000 gallons are set at approximately 66.7% of the
9 volumetric rate for Rate A.

10 **Q. Why is the Company proposing to equalize the volumetric rates for Rate A and to**
11 **move the volumetric rates for Rate J closer together for the St. Louis County and**
12 **non-St. Louis County groups?**

13 A. The Company is proposing to equalize the volumetric rates for Rate A between St. Louis
14 County and non-St. Louis County customers to complete the process of single tariff pricing
15 for those rates that the Commission has considered over the last five rate cases. Volumetric
16 rates for these groups are already nearly identical, so moving to a single statewide rate does
17 not result in significant additional rate impacts for these customers. The Company is also
18 proposing to move Rate J rates closer together by equalizing the volumetric rates for Rate
19 J for all usage less than and equal to 450,000 gallons, consistent with the current structure
20 under which those rates are set at approximately 66.7% of the volumetric rate for Rate A.

21 **Q. Is the Company proposing to change the monthly meter charges in this case?**

22 A. Yes. For Rates A and B, the Company is proposing to increase the monthly meter charges
23 by 125% of the overall revenue increase, or 43.6%. This results in an increase for the 5/8”

1 monthly meter charge from \$11.00 per month to \$15.80 per month. Percentage increases
2 for Rates A and B meter charges for meters larger than 5/8” are also approximately 43.6%.

3 For Rate J, the Company is proposing to maintain the monthly meter charges at
4 current levels.

5 **Q. Is the Company’s proposal to increase Rate A and Rate B monthly meter charges**
6 **reasonable?**

7 A. Yes. The proposed 5/8” monthly meter charge remains well below the 5/8” monthly meter
8 charges supported by the class cost of service studies. The rate for a 5/8” meter has been
9 between \$9.00 and \$11.00 per month since the 2017 rate case, where the Company
10 proposed to reduce the 5/8” monthly meter charge from \$15.33 per month.

11 **Q. Why did the Company propose to reduce its monthly meter charge in the 2017 rate**
12 **case?**

13 A. A majority of customers were billed quarterly at \$22.35 per quarter. To transition all
14 customers to consolidated monthly billing without effectively doubling some customers’
15 monthly charges, the Company proposed to reduce the monthly meter charge to facilitate
16 the transition.

17 **Q. What acquisitions are included in the Company’s water rate design and how are they**
18 **treated?**

19 A. As explained in the Direct Testimony of Company witness Brian LaGrand, the Company
20 is including the following acquisitions that are anticipated to close by the end of the future
21 test year in its revenue requirements and in its proposed rate design:

- 1 - Dekalb
- 2 - Johnson County PSD #3
- 3 - Stone County
- 4 - Neosho

5 The Dekalb, Johnson County PSD #3, Stone County acquisitions are all included in the
6 non-St. Louis County rate design for both present rates and proposed rates. The current
7 Neosho acquisition rates reflect pre-acquisition rates, and under the Company's proposal,
8 will be incorporated under the non-St. Louis County rate design.

9 **Q. Please describe how the Company is proposing to allocate its proposed revenue**
10 **increase for water service to its customer classes.**

11 A. The Company is proposing to allocate its proposed increase in water service revenues
12 according to the following guidelines:

- 13 - Increases to Rate B rates, which are statewide, are set at approximately 110% of
14 the overall water revenue increase requested in this case to move those customers
15 closer to cost of service
- 16 - Increases to Rate F rates, which are statewide, are set at approximately 110% of the
17 overall water revenue increase requested in this case to move Private Fire customers
18 closer to cost of service.
- 19 - Increases to Rate J customers reflect approximately 110% of the overall revenue
20 increase for St. Louis County customers and approximately 75% of the overall
21 revenue increase for Non-St. Louis County customers.
- 22 - The remaining revenue requirement, after calculation of specific contract rates, is
23 allocated to Rate A, with the volumetric rates for Rate A for St. Louis County and

1 non-St. Louis County set equal to each other. Percent increases to Rate A customers
2 reflect approximately 107% of the overall revenue increase for St. Louis County
3 customers and approximately 88% of the overall revenue increase for non-St. Louis
4 County customers.

5 **Q. Do you have a schedule that provides the Company's complete proposed rate design**
6 **for water service in this case?**

7 A. Yes. Schedule MWM-4 provides the Company's proposed rate design for water service,
8 which is based on the current rate design as modified by the proposals discussed above.

9 **Q. Please describe the Company's current rate design for wastewater service.**

10 A. The Company currently offers wastewater service under three different rate schedules
11 applicable to three different wastewater districts:

- 12 - Tariff RT 1.1 (City of Arnold and surrounding area)
- 13 - Tariff RT 2.1 (Various communities)
- 14 - Tariff RT 3.1 (Various communities)

15 The Arnold tariff consists of a monthly flat fee of \$47.74 per month for all customers. For
16 non-residential customers, there is also a volumetric charge of \$8.1479 per thousand
17 gallons for usage above 5,000 gallons per month. Tariffs RT 2.1 and RT 3.1 both offer a
18 flat fee for residential customers (\$74.11 per month for RT 2.1 and \$61.03 per month for
19 RT 3.1) and a graduated monthly charge by meter size for commercial customers with a
20 volumetric charge for commercial customers that applies to all usage above 6,000 gallons
21 per month.

22 **Q. Is the Company proposing to make any changes to its rate design for wastewater**
23 **service?**

1 A. Yes. The Company is proposing changes to Tariffs RT 2.1 and 3.1. The proposed changes
2 include migration to a new residential rate structure as well as adjustments to the non-
3 residential monthly charges by meter size.

4 **Q. Please describe the new residential rate structure being proposed for Tariffs RT 2.1**
5 **and RT 3.1.**

6 A. The rate structure consists of a monthly service charge per dwelling unit plus a volumetric
7 rate per 1,000 gallons. Volumetric charges are based on a winter-average usage
8 methodology, calculated using water consumption during the December through February
9 period. Unmetered customers, or customers who do not receive water service from the
10 Company, would continue to be billed a flat fee designed to approximate the bill of an
11 average customer under the winter-average methodology. This rate structure is consistent
12 with the structure currently applicable to customers of Neosho, one of the Company's
13 acquisitions included in this rate case.

14 **Q. What is the residential service charge for metered customers proposed to be set at?**

15 A. The proposed monthly service charge is \$25 per dwelling unit. This level allows customers
16 with lower-than-average winter usage to realize lower bills, while maintaining gradualism,
17 as lower service charges increase bill variability for customers whose winter-average usage
18 differs from the system winter-average.

19 **Q. Is it appropriate for customers who do not receive water service from the Company**
20 **to be billed outside of the winter-average wastewater rate design?**

21 Yes. It is appropriate and precedented for customers who do not receive water service from
22 the Company to be billed using a flat wastewater rate rather than the winter-average
23 methodology. The winter-average methodology depends on Company-metered water

1 usage to estimate wastewater volume, which is not available for sewer-only customers. In
2 those cases, a flat charge based on an average customer bill is a reasonable and practical
3 alternative that maintains fairness and administrative simplicity.

4 **Q. Please describe the changes the Company is proposing to non-residential monthly**
5 **charges by meter size.**

6 A. The Company is proposing that the monthly charge for 3/4” meters be set equal to that of
7 a 5/8” meter, consistent with the current structure of the Company’s water rate design. The
8 Company is also proposing to establish a specific meter charge for 8” meters. The rate
9 structure for non-residential customers is otherwise unchanged.

10 **Q. Is the Company including any acquisitions in its wastewater rate design and how are**
11 **those acquisitions treated?**

12 A. As explained in the Direct Testimony of Company witness Brian LaGrand, the Company
13 is including the Neosho acquisition that is anticipated to close by the end of 2026 in its
14 revenue requirements and in its proposed rate design. The Neosho acquisition is included
15 in present rates at rates that approximate Neosho’s current rates. The Company is proposing
16 to move Neosho customers on the same rate structure as RT 2.1 and RT 3.1, or all
17 wastewater customers outside of the City of Arnold and Surrounding Area. The rate
18 increases proposed for Neosho customers are consistent with those proposed for RT 2.1
19 and 3.1.

20 **Q. Is the Company proposing to collect its entire proposed wastewater service revenue**
21 **requirement through its wastewater rates?**

22 A. Yes. The Company is proposing to recover its entire proposed wastewater revenue
23 requirement through wastewater rates and does not propose any recovery of wastewater

1 revenue requirements through its water service rates.

2 **Q. Do you have a schedule that provides the Company’s complete proposed rate design**
3 **for wastewater service in this case?**

4 A. Yes. Schedule MWM-5 provides the Company’s proposed rate design for wastewater
5 service.

6 **IV. ANALYSIS OF MAWC WATER CONSUMPTION**

7 **Q. Are there revenue adjustments the Company is proposing in this case that require a**
8 **quantitative analysis of water consumption by MAWC’s customers?**

9 A. Yes. I will explain the modeling used to develop the revenue forecasts for residential,
10 commercial and other public authority (“OPA”) customers, and thereafter, I will discuss
11 the development of the revenue projections for all customer classes (residential,
12 commercial, industrial, OPA, and sales for resale). For residential, commercial, and OPA
13 customers, the Company is proposing adjustments for the normalization of the actual
14 billing determinants for the 12-month period ended December 2025, related to trends in
15 declining use, weather normalization, and the impact of the COVID-19 public health
16 emergency on water consumption for MAWC’s water customers. These adjustments
17 require the Company to analyze water consumption and determine (1) if there is a
18 significant and pervasive rate of decline in water use per customer over time, (2) if there
19 are significant relationships between water consumption and weather conditions in the
20 Company’s service territory, and if weather was different from normal in the 12-month
21 period ended December 2025, and if so, a weather normalization adjustment to usage is
22 appropriate to reflect more normal weather conditions for the 12-month period ended May
23 2028, and (3) if the COVID-19 public health emergency has had a significant impact on

1 water consumption for MAWC’s customers, to determine if a COVID-related adjustment
2 to usage is appropriate for the 12-month period ended May 2028.

3 **Q. How do you determine the parameters and relationships necessary to analyze**
4 **declining water use, weather impacts on water consumption, and the impact of**
5 **COVID-19 on water consumption for MAWC’s customers?**

6 A. The parameters and relationships necessary to analyze declining use, weather, and COVID-
7 19 on water consumption for MAWC’s customers are estimated using statistical linear
8 regression modeling.

9 **Q. What is a statistical linear regression model?**

10 A. Statistical linear regression modeling is a commonly used type of mathematical predictive
11 analysis. The overall idea of regression modeling is to examine two things: (1) does a set
12 of independent explanatory variables do a good job of predicting an outcome (dependent)
13 variable, and (2) which independent explanatory variables in particular are significant
14 predictors of the dependent variable, and in what way do they help predict the results of
15 the dependent variable.

16 There are three major uses for statistical linear regression analysis. These major
17 uses are: (1) determining the predictive power of independent explanatory variables; (2)
18 forecasting the effect that independent variables have on a dependent variable; and (3) trend
19 forecasting. First, the regression analysis can be used to identify the strength of the effect
20 that independent explanatory variables have on a dependent variable. A typical question is:
21 “What is the strength of the relationship between summer heat, precipitation, and water
22 sales?” Second, the regression analysis can be used to forecast the effects or impacts of
23 changes. That is, the regression analysis helps us understand how much the dependent

1 variable changes with a change in one or more of the independent variables. A typical
2 question is: “How much water sales can the Company expect to lose for each inch of
3 rainfall above normal in any given period?” Third, regression analysis can predict trends
4 and future values. The regression analysis can be used to get point estimates of future
5 values of the dependent variable based on assumed values for the independent variables.
6 A typical question can be: “Given current trends in water sales, what can we expect water
7 sales to be each month next year assuming normal weather?”

8 **Q. What does a statistical model produce?**

9 A. A statistical linear regression analysis is a way of mathematically validating which
10 independent variables have a significant impact on the dependent variable – the main
11 factor, the one you are trying to better understand or predict. A statistical linear regression
12 model produces an equation that describes a historical relationship between a set of
13 independent variables and a single dependent variable that can be used to forecast future
14 values of the dependent variable based on assumed values of the independent variables. An
15 example of such an equation is shown below:

$$\begin{aligned} \text{UPC}_n = & a_0 + (a_1 \times \text{RAIN}_n) + (a_2 \times \text{CDD}_n) + \\ & + (a_3 \times \text{COVID-19}_n) + (a_4 \times \text{TIME}_n) \end{aligned}$$

18 Where: $\text{UPC}_n =$ Use per customer in month n

19 $\text{RAIN}_n =$ Rainfall in month n

20 $\text{CDD}_n =$ Cooling Degree Days (“CDD”) in month n

21 $\text{COVID}_n =$ COVID-19 effect in month n (0% to 100%)

1 level of usage that is not influenced by the impact of COVID-19, in a manner similar to a
2 normalization calculation that adjusts for the influence on water usage associated with
3 weather conditions that depart from normal, and (2) reflect estimates of future impacts of
4 the COVID-19 public health emergency.

5 **Q. Can these models be used to estimate trends in declining use per customer for**
6 **different customer classes?**

7 A. Yes. In the same statistical model example represented above, the a4 coefficient for TIME
8 is the estimate of declining use per customer per month. This coefficient measures the rate
9 of decline in use per customer over the historical data set independent of the effect of any
10 other variable in the model. The historical data set contains a variable for each month
11 which is a timestamp that starts at 1 for the first month in the dataset and increases by 1 for
12 every month going forward. This acts as a trend variable for both historical periods in the
13 dataset and future forecast periods. The coefficient for this trend variable is applied to
14 future increasing values of the trend which results in decreasing forecasts of use per
15 customer.

16 **Q. How does one assess the accuracy of a statistical linear regression model?**

17 A. A statistical linear regression model produces a set of statistics that can be used to judge
18 the accuracy and fitness of the model. The most common statistics are (1) the “R-Squared”
19 value, which is a statistical measure in a regression model that determines the proportion
20 of variance in the dependent variable that can be explained by the independent variables,
21 and (2) values and standard deviations for the coefficients, which can be used to determine
22 “t-statistics” and “p-values” which tell how accurately and precisely the different

1 coefficients are being calculated and whether the associated independent variables are
2 strong predictors of the dependent variable.

3 In the equation described above, the “R-Squared” value is a statistic that measures
4 the percentage of variation in the dependent variable (water use per customer) that is
5 explained by the mathematical relationship with the independent variables. The R-Squared
6 can range from 0% (no explanatory ability) to 100% (perfect explanatory accuracy). In
7 general, the higher the R-squared, the better the predictive value of the model.

8 The second measure of model accuracy involves comparisons of the values of each
9 of the model coefficients and their associated standard errors. Because a statistical
10 regression model estimates an explanatory relationship between a dependent variable and
11 a set of independent variables, there will always be some degree of uncertainty between
12 the estimate and the true value of the coefficient. As a result, each model coefficient has a
13 level of uncertainty around it, and this level of uncertainty is represented by measuring how
14 many standard errors each coefficient is away from zero, which the model also calculates.

15 Dividing the value of each coefficient by its standard error yields a t-statistic which
16 can be used to judge the predictive power of the independent variable that the coefficient
17 represents. For example, in the case of the generic statistical model described above, if the
18 value of the a_1 coefficient for rainfall is -0.30 and the standard error for that coefficient is
19 0.05 (meaning that the real value of the coefficient could be anywhere between -0.35 and
20 -0.25 with -0.30 being the most likely value), the value of the t-statistic is -6.0 (-0.30
21 divided by 0.05 = 6.0). Generally speaking, t-statistic values greater than 2.0 for positive
22 coefficients or less than -2.0 for negative coefficients indicate an acceptable predictive
23 relationship between that independent variable and the dependent variable of interest. The

1 higher the t-statistic value, the greater the confidence we have in the coefficient as a
2 predictor. Values between 2.0 and -2.0 indicate that the predictive power of that
3 independent variable may not be very strong.

4 **Q. Are there other more qualitative ways to determine whether a statistical linear**
5 **regression model is accurate and produces reasonable results?**

6 A. Yes. There are also several qualitative ways to determine whether a statistical regression
7 model accurately describes the relationship that a chosen set of independent variables has
8 with the dependent variable:

- 9 • **Does the model represent reality?** If it is generally known that water consumption
10 is seasonal and is driven in the summertime by heat and precipitation, it is logical
11 to assume that a statistical model that attempts to describe and predict seasonal
12 water consumption would have explanatory variables related to summer heat and
13 precipitation, and those explanatory variables would be shown to have a strong
14 predictive value in the model. Models that attempt to accurately describe the
15 drivers behind water consumption that do not contain statistically significant
16 coefficients for independent variables that are logically known to drive water
17 consumption are likely not strong predictive models.
- 18 • **Are the signs of the coefficients for major independent variables correct?** If
19 water consumption increases in the summertime with increasing heat and decreases
20 in the summertime with increasing precipitation, it is logical to expect that the
21 coefficients for the independent variables that represent summertime heat and
22 summertime precipitation would be positive and negative, respectively.

- 1 • **Is the model based on a robust data set?** It is easy for a statistical model with
2 many independent variables and relatively few observations of the dependent
3 variable to accurately explain variation in the dependent variable, but that does not
4 mean that the model has strong predictive power if the data set being analyzed is
5 small in scope. A statistical model that attempts to describe water consumption that
6 has good predictive explanatory power over multiple years of monthly historical
7 data is very useful and accurate in projecting future trends and in explaining how
8 changes in strong predictive independent variables will affect levels of the
9 dependent variable.
- 10 • **Do the impacts on the dependent variable that the model describes make**
11 **logical sense?** It is possible outside of a statistical linear regression model to make
12 ballpark estimates of other facts like the impact of COVID-19 on water
13 consumption and long-term trends in declining use. This can be done with a simple
14 linear plot of annual usage data by year. For example, if a linear plot of annual
15 usage data suggests that there is a downward trend of approximately 1,000 gallons
16 per customer per year, one would expect that a statistical model that is measuring
17 that impact would yield a result that is similar. The same is true when looking at
18 the potential impacts of COVID-19 on water consumption. If a visual examination
19 of data suggests that water use per customer for a commercial class has decreased
20 by 2,000 gallons per customer in 2020 due to the COVID-19 emergency, it is
21 logical to expect a statistical regression model that attempts to statistically measure
22 that impact to yield estimates consistent with that expectation.

1 **V. DECLINING USE AND WEATHER ADJUSTMENTS**

2 **Q. Please describe the statistical linear regression model you are using to analyze water**
3 **consumption data for MAWC.**

4 A. In this proceeding, we are using multiple linear regression models to analyze use per
5 customer for the residential, commercial, and OPA classes that relate the dependent
6 variable (i.e., water use per customer) to a collection of independent variables. Separate
7 models are developed for St. Louis County customer usage and for non-St. Louis County
8 customer usage. The models use 120 months of monthly data beginning in January 2016
9 and running through December 2025. Each regression model uses independent variables
10 that can be broken down into four categories to explain monthly use per customer. The
11 four categories are:

- 12 • **Weather:** The weather variables used in the models are Cooling Degree Days
13 (“CDDs”) and precipitation. These weather variables are a weighted average of
14 current month and lagged month weather readings taken by the National Oceanic
15 and Atmospheric Administration at St. Louis Lambert International Airport for the
16 St. Louis County Customers. Similarly, for non-St. Louis County customers, a
17 weighted average of current month and lagged month weather readings were taken
18 across three weather stations and weighted as follows: 50% St Louis Lambert
19 International Airport, 30% St. Joseph Rosecrans Memorial Airport, and 20% Joplin
20 Regional Airport. This weighted average lagged approach is used to account for
21 the differences between billing month sales and calendar month weather.
22 Coefficients from these variables show the impact of weather on monthly use per
23 customer over the 10-year period. Weather variables are modeled as monthly

1 deviations from normal for each month in the data set. Normal weather is
2 calculated for each month of the year based on the average weather over the ten-
3 year historical period.

- 4 • **Time:** The time variable is a trending variable that notes the passage of time in the
5 model and produces a coefficient that estimates the monthly decline in usage per
6 customer over the 10-year model. The time variable acts as a proxy variable that
7 captures the range of conservation efforts that have been implemented by customers
8 over time, such as the installation of more water-efficient fixtures and appliances.
9 Time on its own is of no consequence, but it is a powerful variable because it is the
10 medium for capturing the conservation effect.

- 11 • **COVID-19 indicator:** The COVID-19 indicator variable is set at 0% for months
12 prior to April 2020 and 100% for the months of April 2020 through December 2021.
13 The effect of this variable in the model is to identify increases or decreases in use
14 per customer for the April 2020 through December 2021 timeframe that occurred
15 due to systemic changes in the amounts of water customers use as a result of the
16 COVID-19 public health emergency.

- 17 • **Monthly indicators:** The monthly indicator variables in the model measure
18 structural monthly and/or seasonal changes in use per customer that cannot be
19 explained by any of the other variables in the model.

20 **Q. What information do these models provide that is useful for developing pro forma**
21 **adjustments to revenues that you are sponsoring in your testimony?**

22 A. Each model produces a set of weather coefficients that can be used to weather-normalize
23 historical sales, a coefficient that indicates the monthly trend in use per customer for each

1 class, and a coefficient that shows for each class the average use per customer impact
2 associated with changes in usage due to COVID-19.

3 **Q. You mentioned that you have developed models for customer usage relating to the**
4 **residential, commercial, and OPA classes. Are you also modeling usage for the**
5 **industrial and sales for resale customer classes, and for fire service classes?**

6 A. No. The statistical modeling in this case is only for the residential, commercial, and OPA
7 classes. Usage estimates for the industrial and sales for resale classes are developed using
8 a simple multi-year average and are described later in the revenue section of my testimony.

9 **Q. Is this modeling approach approximately the same as the modeling approaches that**
10 **have been used by the Company in previous rate cases in Missouri?**

11 A. Yes. The modeling approach proposed in this case is largely identical to that of the prior
12 rate case. In the previous case, the COVID-19 indicator was set to 100% for the months of
13 April 2020 through December 2022. In this case, the COVID-19 indicator is set to 100%
14 for the months of April 2020 through December 2021.

15 **Q. Please discuss the results of statistical tests for your models and why the models are**
16 **appropriate to use in this proceeding.**

17 A. As shown in Schedules MWM-6, MWM-7, and MWM-8, the Adjusted R-Squared
18 statistics for the residential usage model is 83% and 93% for St. Louis County and non-St.
19 Louis County customers respectively, the Adjusted R-Squared statistic for the commercial
20 usage model is 92% and 92% for St. Louis County and non-St. Louis County customers
21 respectively, and the Adjusted R-Squared statistic for the OPA model is 85% and 76% for
22 St. Louis County and non-St. Louis County customers respectively. This indicates that in

1 all models, the explanatory variables (weather, COVID-19 impacts, usage trend, etc.)
 2 strongly explain the variability in use per customer over time. The values of the
 3 coefficients, standard errors, and t-statistics for the major explanatory variables in the
 4 models are as follows:

5 **Residential**

**St. Louis County
 Residential Model Major
 Explanatory Variables**

	Coefficient	Standard Error	t-Statistic
Usage Trend	-.0066	.0017	-3.9676
Precipitation	-.1824	.0491	-3.7159
CDD	n/a	n/a	n/a
COVID-19 Impact	-.0662	.1506	-.4392

**Non-St. Louis County
 Residential Model Major
 Explanatory Variables**

	Coefficient	Standard Error	t-Statistic
Usage Trend	-.0028	.0008	-3.7267
Precipitation	-.1854	.0268	-6.9088
CDD	.0026	.0008	3.4131
COVID-19 Impact	.0900	.0704	1.2785

Commercial

**St. Louis County
 Commercial Model Major
 Explanatory Variables**

	Coefficient	Standard Error	t-Statistic
Usage Trend	-.0012	.0092	-.1253
Precipitation	-.8636	.2378	-3.6314
CDD	.0262	.0095	2.7740
COVID-19 Impact	-4.5192	.8445	-5.3516

**Non-St. Louis County
 Commercial Model Major
 Explanatory Variables**

	Coefficient	Standard Error	t-Statistic
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Usage Trend	.0187	.0038	4.9330
Precipitation	-.3290	.1276	-2.5781
CDD	.0133	.0048	2.7804
COVID-19 Impact	-.9913	.3521	-2.8153

Other Public Authority

St. Louis County OPA Model Major Explanatory Variables	Coefficient	Standard Error	t-Statistic
Usage Trend	.3125	.0341	9.1742
Precipitation	-2.8681	1.0033	-2.8588
CDD	n/a	n/a	n/a
COVID-19 Impact	-20.3568	3.1084	-6.5490

Non-St. Louis County OPA Model Major Explanatory Variables	Coefficient	Standard Error	t-Statistic
Usage Trend	-.0750	.0164	-4.5842
Precipitation	-1.3141	.5514	-2.3834
CDD	n/a	n/a	n/a
COVID-19 Impact	-2.9779	1.4888	-2.0002

1 Apart from the usage trend variables (which I discuss later in my testimony), the statistics
2 for the individual explanatory independent variables above show a high degree of
3 explanatory power with most parameters having t-statistics outside of the +/- 2.00 range.
4 The coefficients for the precipitation variables are all negative, meaning that increased
5 rainfall over a summer period results in decreased seasonal water usage from our residential
6 customers. The coefficients for the CDD variables are positive, which indicates that as
7 average temperature increases in the summer, water use per customer increases. The
8 COVID-19 impact variables generally indicate that usage for commercial and OPA

1 customers decreased as a result of COVID-19, while the residential results were less
2 pronounced.

3 **Q. Your regression models show a trend of declining use per customer. What is the**
4 **amount of declining use your models have identified?**

5 A. The annual amount of declining use identified for residential customers is approximately
6 900 gallons per year per customer for St. Louis County customers and 400 gallons per year
7 for non-St. Louis County customers. The annual amount of declining use identified for St.
8 Louis County commercial customers is approximately 200 gallons per year per customer
9 and there was no declining usage trend identified for non-St. Louis County commercial
10 customers. No declining use was identified for St. Louis County OPA customers and the
11 annual amount of declining use identified for non-St. Louis County OPA customers is
12 approximately 10,800 gallons per year.

13 **Q. Are these usage trends you have identified significant?**

14 A. For residential customers, these declining usage trends are statistically significant. For
15 commercial and OPA customers, trend results are mixed across models and service
16 territories. The Company is not proposing to include any usage trend adjustment for
17 commercial and OPA customers in this proceeding and instead proposed to use a three-
18 year average of use per customer as I describe later in my testimony.

19 **Q. Why do you believe that declining use is a valid trend for residential customers that**
20 **will continue?**

21 A. Consumption patterns for the Company's customers are similar to those for other American
22 Water operating companies which have experienced a decline in residential consumption

1 per customer in recent years. According to the Water Research Foundation’s Residential
2 End Uses of Water, Version 3 study, average indoor residential water use per household
3 has declined significantly compared to earlier studies, which supports the reasonableness
4 of assuming that lower per-household use will persist as more efficient fixtures and
5 appliances replace older equipment over time.¹

6 **Q. What is causing the decline in residential customers’ usage?**

7 A. Several factors drive the decline in residential customers’ usage. These factors include the
8 incremental introduction of low-flow fixtures and appliances, new regulations that lead to
9 further reductions in fixture flow rates, conservation programs, and public initiatives that
10 have led to greater consumer water conservation awareness.

11 Plumbing fixtures such as toilets, showerheads, and faucets available to consumers
12 today are more water-efficient than those fixtures manufactured in the past. Similarly,
13 appliances such as dishwashers and washing machines are also more water efficient. When
14 a customer replaces an older toilet, washing machine, or dishwasher with a new unit, the
15 new unit will almost certainly use less water than the one it replaced. Similarly, the
16 construction of new homes results in the installation of water-efficient fixtures meeting
17 new, more efficient, regulatory standards.

18 **Q. How much water do the new fixtures and appliances save?**

19 A. The Energy Policy Act of 1992 mandated the manufacture of water-efficient toilets,
20 showerheads, and faucet fixtures. For example, a toilet manufactured after 1994 must use
21 no more than 1.6 gallons per flush, compared to a pre-1994 toilet, which typically used

¹ Water Research Foundation, Residential End Uses of Water, Version 3: A Single-Family and Multi-Family Study, Project No. 5242 (2026).

1 from 3.5 to 7 gallons per flush. In fact, toilets using only 1.28 gallons per flush or less are
2 becoming more prevalent in the marketplace. Replacing an old toilet with a new one,
3 therefore, can save from 2 to nearly 6 gallons per flush. The United States Environmental
4 Protection Agency estimates that there are more than 220 million toilets in the United
5 States and that approximately 10 million new toilets are sold each year for installation in
6 new homes and businesses or replacement of aging fixtures in existing homes and
7 businesses.

8 The Energy Independence & Security Act of 2007, which established stringent
9 efficiency standards for dishwashers and washing machines, has further reduced indoor
10 water consumption. Dishwashers manufactured after 2009 and washing machines
11 manufactured after 2010 must use 54% and 30% less water, respectively. All other factors
12 being equal, a typical residential household in a new home constructed in 2015, with water-
13 efficient toilets, washing machines, dishwashers, and other fixtures, uses approximately
14 35% less water for indoor purposes than a non-retrofitted home built prior to 1994.

15 **Q. Are there other factors contributing to the continued decline in water consumption**
16 **patterns?**

17 A. Yes. Programs to raise customer awareness and interest in the benefits of conserving water
18 and energy continue to increase. As awareness of water and energy efficiency increases,
19 customers may decide to replace a fixture or appliance even before it has broken.
20 Additionally, customers may further reduce consumption by changing their household
21 water use habits in other various ways.

22 **Q. Do you expect the trend of declining customer usage to continue in the future?**

1 A. Yes. Water-efficient fixtures and other drivers such as conservation education and
2 government-mandated standards will continue to drive further efficiency into residential
3 and non-residential usage per customer. In fact, the trend is well established and continues
4 to affect water usage on the MAWC system as well as most water utilities across the United
5 States. The rate of the continued trend is dependent on the pace of fixture replacement
6 within the Company’s footprint as well as the broadening acceptance of a conservation
7 ethic through raised customer and business awareness programs, government conservation
8 policy, and similar behavior modification-related programs.

9 Technology is now available for newer, more water-efficient products that further
10 improve on Energy Policy Act levels, and there has been a growing movement to codify
11 these more stringent specifications. The introduction of progressive code modifications,
12 such as the International Code Council’s International Green Construction Code and the
13 International Association of Plumbing and Mechanical Officials Green Plumbing and
14 Mechanical Code Supplement (2011), supports broader implementation of increased water
15 efficiency standards. The American Water Works Association’s recent Policy Statement
16 on Water Efficiency and Conservation recognizes the importance of water efficiency,
17 conservation practices, and demand management in utility planning and forecasting. These
18 factors have contributed to continued reductions in water consumption over time and
19 support the conclusion that additional demand reductions are likely in the future.² The

² American Water Works Association, *Revised Policy Statement on Water Efficiency and Conservation*, approved June 25, 2025; <https://www.awwa.org/AWWA-Articles/revised-awwa-policy-statement-on-water-efficiency-and-conservation/>.

1 trend of declining water consumption based on improved water efficiency has continued
2 over time.

3 **Q. Normalizing historical usage for weather and the COVID-19 emergency, what has the**
4 **overall trend been for use per customer for the residential, commercial, and OPA**
5 **classes?**

6 A. The statistical analysis of residential, commercial, and OPA usage shows that once weather
7 effects and the one-time effects of COVID-19 have been accounted for, there is a
8 significant downward trend for residential customers, fairly stable usage for commercial,
9 and no consistent or reliable trend across service territories for OPA customers once
10 weather and COVID-19 impacts are accounted for. Charts 1 through 6 below show use per
11 customer for residential, commercial, and OPA customers respectively for the ten years
12 ending December 2025, adjusted for the weather impacts and COVID-19 impacts I
13 previously described in my testimony.

Chart 1 Missouri Residential Use per Customer Normalized for Weather and COVID-19
St. Louis County

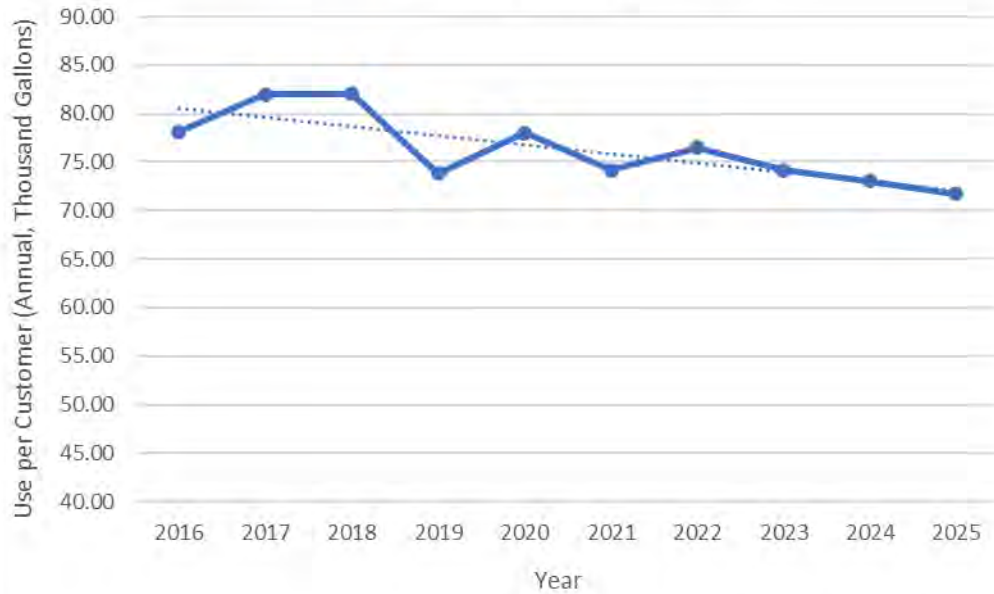


Chart 2 Missouri Residential Use per Customer Normalized for Weather and COVID-19
Outside St. Louis County

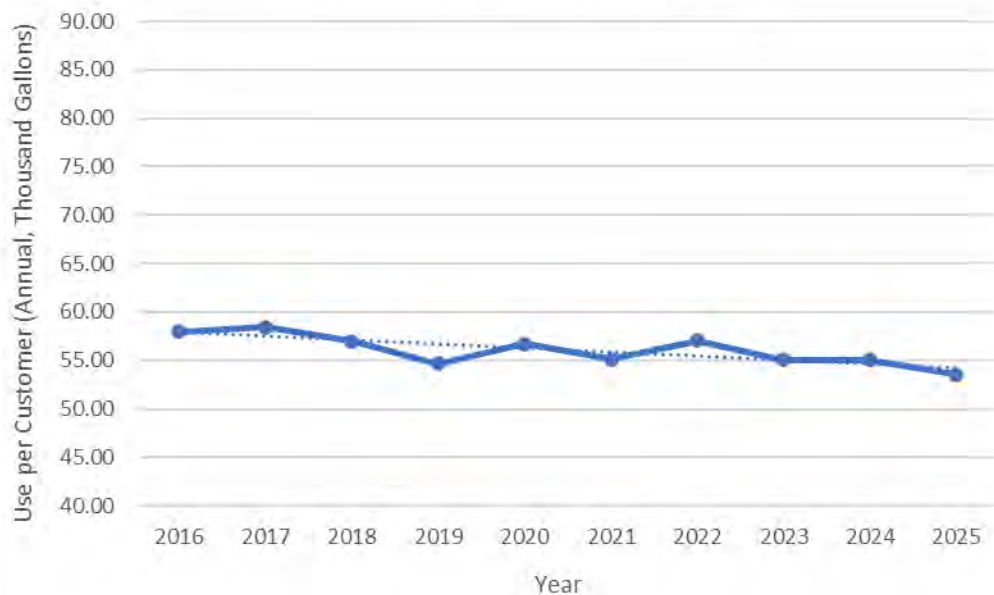


Chart 3

Missouri Commercial Use per Customer
Normalized for Weather and COVID-19
St. Louis County

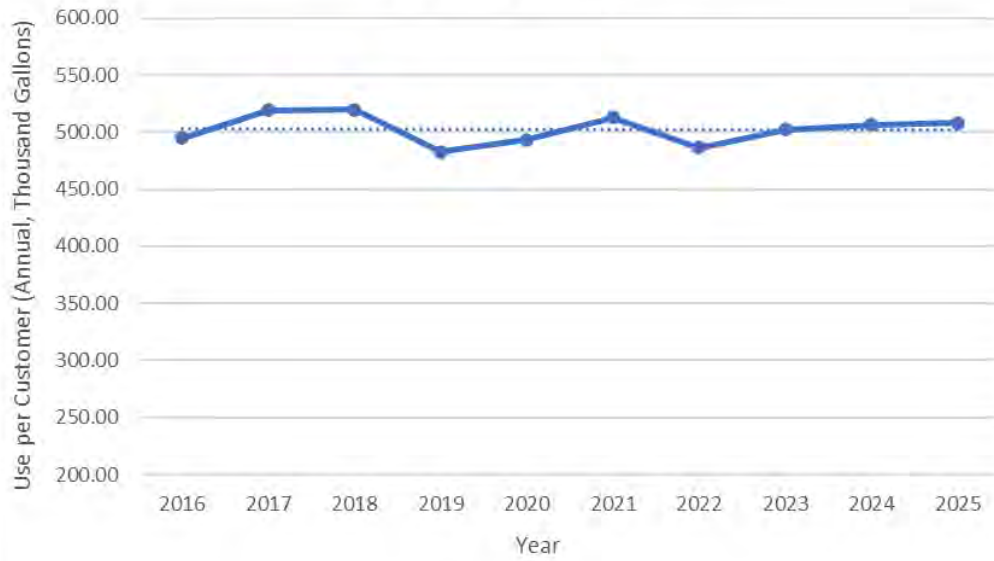


Chart 4

Missouri Commercial Use per Customer
Normalized for Weather and COVID-19
Non-St. Louis County

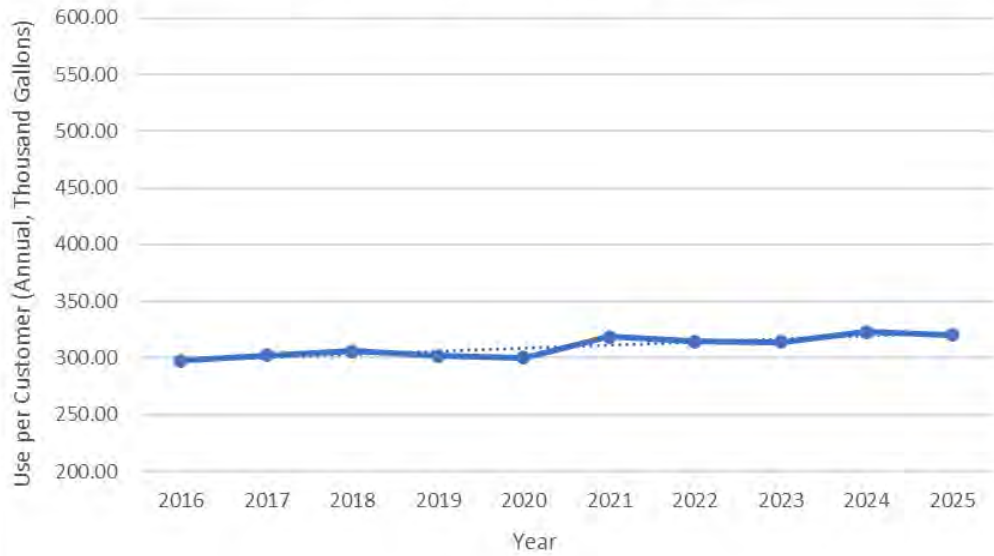


Chart 5

Missouri OPA Use per Customer
Normalized for Weather and COVID-19
St. Louis County

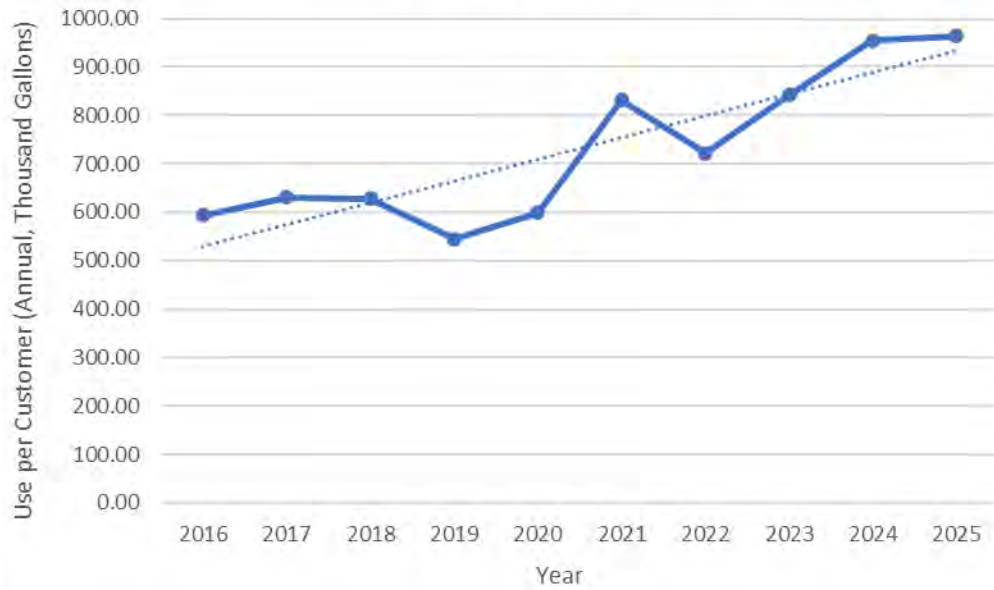
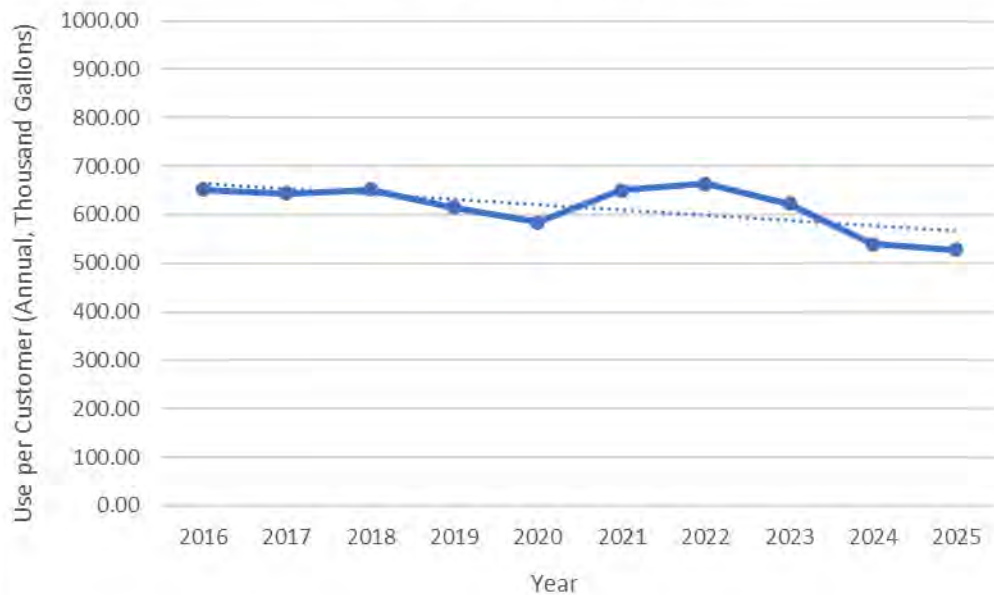


Chart 6

Missouri OPA Use per Customer
Normalized for Weather and COVID-19
Non-St. Louis County



1 **Q. What conclusions do these charts reveal?**

2 A. These charts and the supporting analysis demonstrate that there has been a statistically
3 significant and persistent decline in normalized use per customer for residential customers
4 both in St. Louis County and non-St. Louis County service territories. Commercial
5 normalized usage per customer is relatively stable, while OPA normalized usage per
6 customer shows no consistent trend across service territories.

7 **VI. REVENUE CALCULATIONS**

8 **Q. Please explain the development of MAWC's pro-forma revenues as set forth in the**
9 **revenue related Schedules (CAS-8, CAS-11 and CAS-12).**

10 A. The process of developing the Company's revenue requirement begins with revenues
11 recorded on the Company's books of account on December 31, 2025, to which various
12 adjustments were made. A summary of the development of pro forma revenues for
13 MAWC's water and wastewater operations under present and proposed rates are set forth
14 on Schedules CAS-11 and CAS-12, which show operating revenues by customer
15 classification for the twelve months ending December 31, 2025 (normalized), twelve
16 months ended December 31, 2026, and twelve months ended May 31, 2028 under present
17 rates and proposed rates. CAS-11 shows a summary by revenue class, and CAS-12 shows
18 the detail by revenue class. In addition to pro forma revenues at current rates, Schedules
19 CAS-11 and 12 show pro forma revenues at proposed rates. These rates are based on the
20 rate design discussion previously outlined in my Direct Testimony.

21 **Q. Please explain the adjustments to the Company's book revenues that were made to**
22 **develop pro forma revenues under present rates as shown on Schedule CAS-8.**

1 A. Schedule CAS-8 begins with test year revenues for the 12 months ended December 31,
2 2025. At the time of filing, the test year is based on 12 months of actual revenues through
3 December 31, 2025. Three adjustments are made to present a pro forma revenue for the
4 12 months ended December 31, 2026. First, unbilled revenue is eliminated. Second, all
5 revenue related to Water & Sewer Infrastructure Replacement Surcharge (“WSIRA”) is
6 eliminated. Lastly, the per books revenues were adjusted for the bill analysis normalization
7 as shown in Schedules CAS-11 and 12.

8 **Q. Please explain the adjustments to determine the Company’s pro forma revenues as**
9 **shown on Schedules CAS-8 and CAS-11 and 12.**

10 A. The revenue adjustments are primarily for customer growth and for customer usage. We
11 project customer counts and use per customer for residential, commercial, industrial, OPA,
12 sales for resale, and fire service classes for St. Louis County and non-St. Louis County
13 service territories for water service. These include projections specifically for Rate J
14 customers and any special contracts. These projections also include any customers and
15 sales associated with acquisitions. We also project customer counts and usage data for
16 wastewater customers. The Company projects miscellaneous revenues for both water and
17 wastewater service to complete the calculation of revenues for the relevant periods.

18 **Q. Please describe the methods used for estimating customer counts, use per customer,**
19 **and billing determinants for residential water sales.**

20 A. Customer growth for residential customers was projected using a 3-year historical growth
21 pattern from 2023 through 2025 applied to customer counts as of December 31, 2025.
22 Residential use per customer was developed based on the normalized values from the usage
23 modeling previously discussed in my Direct Testimony.

1 **Q. Please describe the methods used for estimating customer counts, use per customer,**
2 **and billing determinants for Commercial, Industrial, OPA and Other Water Utilities**
3 **(OWU) water sales.**

4 A. Commercial and OPA customer counts are based on organic growth using a three-year
5 average historical growth pattern for these classes. No customer growth was projected for
6 the Industrial class and the Sales for Resale class. Usage for all these non-residential
7 classes is projected using a 3-year annual average usage per customer multiplied by the
8 projected number of customers. Because there is not a significant trend in use per customer
9 for these classes as I have previously discussed in my testimony, the Company is using a
10 3-year average of water usage (2023-2025) for these customer classes, which is an
11 appropriate period to use for normalizing sales when there is no strong underlying trend in
12 usage. This time period eliminates short-term fluctuations in usage while still reflecting
13 normal water consumption levels for these customers. In addition, the Company included
14 expected consumption for certain customers in its adjustments for the Sales for Resale
15 class, including the anticipated ramp-up of one customer and the addition of one new
16 special contract customer, as such consumption is not fully captured in the historical
17 average.

18 **Q. Please describe how projections were made for Rate J customers and sales.**

19 A. Non-residential customers, excluding Sale for Resale customers and special contract
20 customers, consistently using large quantities of water not less than 450,000 gallons per
21 month are classified as Rate J customers. The usage for Rate J customers was projected by
22 determining what percentage of each non-residential customer classes' total usage
23 comprised Rate J usage and applying that percentage to the projected usage for each

1 customer class. The percentage was determined through analysis of each commercial,
2 industrial, and OPA customer that evaluates whether each customer is eligible for Rate J
3 or not based on their actual usage. To determine the amount of usage in Block 1, the first
4 450,000 gallons per month, the number of Rate J customers was multiplied by 450,000
5 gallons for twelve months. All remaining Rate J usage is assigned to Block 2, all usage
6 over 450,000 gallons per month.

7 **Q. Please describe how this information developed for the acquisitions the Company is**
8 **including in this case for water service.**

9 A. The billing determinants for Dekalb, Neosho, and Stone County are all based on estimates
10 from the acquisition information. As the acquisition of Johnson County PWSD #3 closed
11 during the historical test period, their customers were included in those of non-St. Louis
12 County and the calculations to estimate customer counts and annualized billing
13 determinants described above.

14 **Q. Did you also compute the total estimated gallons of production that correspond to**
15 **your revenue forecast and that were used by Company witness Matthew S. Mason for**
16 **purposes of the system delivery adjustments that he proposes for water service?**

17 A. Yes, I did. System deliveries are calculated separately for St. Louis County and non-St.
18 Louis County operations and are based on the three-year average from 2023 through 2025
19 of non-revenue water percentages, which is the percentage of total system deliveries in a
20 year that is not attributable to metered sales. This average non-revenue water percentage is
21 applied to total sales for the 12-month period ending May 2028 to arrive at system
22 deliveries for the same period.

23 **Q. Please describe the methods used for estimating revenue for private fire service.**

1 A. Revenue for private fire was calculated using twelve months of actual historical counts of
2 service connections and hydrants in service through December 31, 2025. Organic growth
3 was projected using the 3-year average change in counts for the years 2023-2025.

4 **Q. Please describe how customer count and sales information was developed for**
5 **wastewater customers.**

6 A. Organic growth for the residential and commercial classes were calculated using the 3-year
7 average growth patterns from 2023-2025. No customer growth was projected for the
8 Industrial or OPA classes. Non-residential water usage/flow was projected using a 3-year
9 average water usage/flow per customer.

10 **Q. Please describe how the Company prepared billing determinants for its RT 2.1 and**
11 **RT 3.1 residential rate structure proposal.**

12 A. Under the proposed structure, metered customers are billed a service charge per dwelling
13 plus a volumetric rate, while non-metered customers continue to be billed a flat rate per
14 dwelling. Projected residential billing determinants are allocated between service charge
15 and flat-rate components based on this structure. In total, the sum of service charge and
16 flat-rate billing determinants equals the total residential billing determinants that would
17 have been billed under a uniform flat-rate structure. Volumetric usage was derived by
18 applying winter-average usage per customer from the Company's Outside St. Louis County
19 usage trend study to develop volumes consistent with the total service charges.

20 **Q. Please describe how this information developed for the acquisition the Company is**
21 **including in this case for wastewater service.**

22 A. The billing determinants for Neosho are estimated based on estimates from the acquisition
23 information.

1 **Q. Please describe how miscellaneous revenues were developed.**

2 A. Revenue for rents and usage data are projected based on known and measurable changes
3 in agreements from the Test Year period. Revenue projections for Collection for Others,
4 Frozen Meter, and some Miscellaneous Services revenues including Tap Fees are based on
5 3-year average historical revenues from 2023 through 2025. Revenue projections for
6 Returned Check Charges, Reconnect Fees, After Hours Charges, Application Fees, and
7 certain other Miscellaneous Services revenues are based on 3-year average occurrences
8 from 2023 through 2025 multiplied against the current fees.

9 **VII. REVENUE STABILITY**

10 **a. Description of Proposal**

11 **Q. What is a Revenue Stabilization Mechanism?**

12 A. A Revenue Stabilization Mechanism (“RSM”) is an accounting and ratemaking tool that is
13 designed to align the Company’s revenues going forward (i.e., beyond the conclusion of
14 this proceeding) with the level of authorized revenue ultimately approved by the
15 Commission. This mechanism stabilizes changes in revenues resulting from changes in
16 volumes of water sold to customers on an ongoing basis due to factors largely beyond the
17 control of the Company.

18 **Q. How does an RSM work?**

19 A. Generally speaking, the Company’s proposed RSM will adjust rates up or down over time
20 so that the revenue the Company collects is consistent with the revenue requirement
21 approved by the Commission for water service in this proceeding. The RSM affords the
22 Company with the ability to collect an annual revenue amount consistent with the

1 authorized revenue amount in this case and that customers in total pay the revenue level
2 found appropriate to produce just and reasonable rates.

3 **Q. Which customer classes are included in the RSM?**

4 A. As described in Section 386.266.4, RSMo, the RSM would be applicable to water
5 customers in the residential, commercial, OPA, and sale for resale classes.

6 **Q. Which customer classes would be excluded from the RSM?**

7 A. Industrial water customers and water customers taking service under contract rates. All
8 wastewater customers would also be excluded.

9 **Q. Do the revenues the Company collects under the WSIRA factor into the RSM?**

10 A. No. The RSM only compares the water revenues for eligible customer classes authorized
11 to be collected through base rates in the Company's rate case to the actual base rate water
12 revenue collected from those customers in the eligible customer classes. The WSIRA
13 mechanism includes its own reconciliation and therefore revenues authorized and collected
14 via WSIRA would not be a part of the proposed RSM.

15 **Q. How will the proposed RSM generally function?**

16 A. As I explain in greater detail later in this testimony, the RSM will compare water revenues
17 for eligible customers authorized in a rate case to actual base water revenues collected from
18 eligible customers, net of applicable production costs, and net of acquisitions that have not
19 yet been through a general rate case.

20 **Q. Why is the Company proposing that new acquisitions be excluded from the RSM?**

21 A. As described in Section 386.266.5(1), RSMo, the Commission may approve RSM rate
22 schedules provided it finds the adjustment mechanism "is reasonably designed to provide

1 the utility with a sufficient opportunity to earn a fair return on equity.” When the Company
2 acquires new systems, there are many costs incurred that are offset, sometimes only
3 partially, by the revenues collected from those customers. If the revenues from acquisitions
4 are included in the adjustment mechanism, the Company will incur these costs with no
5 revenues to offset them. These incremental costs will reduce the Company’s opportunity
6 to earn a fair return on equity.

7 **Q. Why should incremental production costs be included in the RSM?**

8 A. Incremental production costs should be reflected in the RSM because doing so captures the
9 costs and savings associated with changes in sales volumes for customers. When sales are
10 lower than expected, the Company incurs lower production costs, and reflecting those
11 lower amounts allows customers to receive the benefit of reduced production costs
12 associated with lower volumes. Conversely, when sales exceed the levels reflected in
13 authorized revenues, the Company incurs additional costs to produce, treat, and deliver the
14 increased volume of water. Including incremental production costs ensures that both the
15 additional production costs associated with higher sales and the reduced production costs
16 associated with lower sales are reflected in the reconciliation. Without this treatment, the
17 RSM would not reflect reduced production costs or would require the Company to absorb
18 costs associated with increased volumes.

19 **b. Drivers of Need**

20 **Q. Of the total revenues collected under your proposed water rates, how much revenue**
21 **is being collected through fixed charges and how much revenue is being collected**
22 **through volumetric charges?**

23 A. Total proposed water revenues equal \$764,176,667. Of this amount, \$123,024,507 is

1 collected through fixed charges (16.1% of the total), \$637,206,250 is collected through
2 volumetric charges (83.4% of the total), and \$3,945,910 is collected through miscellaneous
3 charges (0.5% of the total).

4 **Q. Is ongoing revenue volatility a significant concern?**

5 A. Yes. Approximately 83% of the Company's water service revenues will be collected as
6 volumetric rates pursuant to the Company's proposed rate structure in this case, which
7 means that revenues will vary up or down depending on how much water our customers
8 use. At the same time, over 92% of the Company's costs are fixed costs, which do not vary
9 depending on how much water our customers use. If water sales are less than the levels
10 used to set the Company's water service rates in this proceeding, the Company's revenues
11 will be less than the authorized level in this proceeding, and as a result, the Company's
12 ability to recover the costs that the Commission determines to be prudent will be
13 diminished. Likewise, if revenues exceed the authorized level in this proceeding due to
14 higher than anticipated water sales, the Company will recover more than the authorized
15 level in this proceeding. The RSM will permit the Company to recover the level of revenue
16 authorized in this case, as the difference between that amount and actual revenues will be
17 charged or credited back to customers in the subsequent year.

18 **Q. What are the external factors that cause revenues to be volatile from year to year?**

19 A. There are two primary factors that cause revenue volatility from year to year -- seasonal
20 weather conditions and the ongoing trends in declining usage. Seasonal weather conditions
21 can cause water sales to either increase or decrease from expected going-forward levels,
22 which, in turn, cause revenues to increase or decrease from expected going levels. Hot dry

1 summers tend to increase water sales, and cooler wetter summers tend to decrease water
2 sales. Weather volatility in either direction causes volatility in revenues.

3 Continuing trends in declining use per customer in the residential class also causes
4 volatility in revenues. I have previously testified to both the impact of weather conditions
5 on annual water sales and on the continuing trends in declining use and the associated
6 impact of declining use on water sales. It is expected that water consumption per customer
7 will continue to decline over the next several years. Both of these conditions cause declines
8 in revenues, and it is expected that both total consumption on a per customer basis, and
9 revenue on a per customer basis will continue to decline well beyond the period of time for
10 which a revenue requirement is approved and rates are set in this case.

11 **Q. Does the Company have any control over either seasonal weather conditions or the**
12 **drivers that are causing declining usage?**

13 A. No, it does not.

14 **Q. Are there other factors that can cause the Company's revenue to deviate from**
15 **expected levels?**

16 A. Yes. The COVID-19 pandemic situation is a prime example of an external event that can
17 cause the Company's revenues to vary from expected or approved levels. Beginning in
18 March of 2020, the Company saw decreases in sales volumes from expected levels in the
19 commercial and OPA classes. These changes in volumes, whether temporary or permanent,
20 cause changes in revenues from expected or authorized levels and increase the Company's
21 revenue volatility. Implementation of a well-structured RSM can stabilize customer bills

1 over time and mitigate the Company's revenue volatility due to circumstances beyond the
2 customer or Company's control.

3 **Q. Does the Company have the ability to reduce its costs when water sales are lower than**
4 **expected to compensate for the reductions in revenues?**

5 A. To some extent, the Company experiences a reduction in variable costs associated with the
6 reduced cost of treating and pumping less water. For the most part, however, the
7 Company's ability to reduce its fixed costs during periods when water sales are lower is
8 limited, and it is generally not in the long-term best interests of our customers for the
9 Company to do so. One simple example of this is employee counts. The Company can
10 hardly hire and fire its well-trained workforce based on short-term trends in weather or
11 economic conditions simply to keep expenses in line with revenues. Similarly, although
12 maintenance could be deferred in a period of reduced revenue, that merely forestalls the
13 inevitable, could degrade the quality of service provided to MAWC's customers, and
14 increase the cost of service over time.

15 **Q. Beyond changes in variable cost, does the continuing trend in declining use per**
16 **customer reduce the revenue requirement needed to invest in, maintain, and operate**
17 **the water system for the long-term benefit of the Company's customers?**

18 A. No, it does not.

19 **Q. Isn't the possibility of reduced revenues for the Company a good thing for customers**
20 **because it means customers' water bills are lower than they otherwise would have**
21 **been?**

1 A. In the short term, that may appear to be the case. Ultimately, however, a decreasing
2 revenue stream is not in the long-term best interest of our customers if revenue
3 requirements are not reduced to match the decreasing revenue stream.

4 **Q. How is a volatile long-term revenue stream not in the long-term best interests of the**
5 **Company's water service customers?**

6 A. The Company is committed to helping customers use water efficiently and to provide
7 quality water service that is affordable. As I explain below, the Company's ability to
8 reliably recover its revenue requirement over the long term through rates is an important
9 part of the Company's ability to properly operate, maintain, and invest in the water system,
10 at a reasonable cost. This ability to prudently manage the systems at a reasonable cost is in
11 the long-term best interests of our customers. Company witnesses Matthew Lueders and
12 Jody Carlson also provide direct testimony on the Company's capital investments.

13 **Q. Will the RSM improperly shift revenue risk from the Company to its customers?**

14 A. No. The RSM provides a mechanism that allows a sharing of revenue risk between the
15 Company and its customers, allowing the Company to enjoy the benefits of revenue
16 stability that the RSM affords while affording customers all of the price signals provided
17 through the rate design they currently take service under. There may be times when the
18 RSM results in a surcharge and there may be times when the RSM results in a credit. Either
19 way, there is "risk" in both directions that the totality of rate design will be higher or lower
20 than base rates approved in this proceeding. Approving an RSM in this case does not shift
21 risk in favor of the Company and to the detriment of its customers; it provides revenue and
22 payment stability for both the Company and its customers.

1 **c. Function**

2 **Q. Please describe how the Company proposes to implement the RSM.**

3 A. The Company is seeking Commission approval of Authorized Revenues and production
4 costs in this proceeding. Once approved, the RSM would then compare the Authorized
5 Revenues to actual billed revenues for the residential, commercial, OPA customer classes
6 and Sale for Resale, and defer/accrue the difference, less the applicable change in
7 production costs, on a monthly basis. Industrial customers would be excluded from the
8 RSM. Production costs would include power, chemicals, purchased water, and water waste
9 disposal (a percentage of usage for Industrial customers would be removed). The annual
10 amount of metered revenues and the annual amount of expenses for all production costs
11 would be prorated to monthly amounts. The Company proposes that the proration be set
12 using the Company's last two years of system delivery to obtain a reasonable monthly
13 amount of Authorized Revenues and production costs. These monthly amounts would be
14 reset in the next base rate case proceeding.

15 **Q. Please describe the specific accounting treatment for the RSM.**

16 A. Each month the Company would compare the actual metered revenues for the applicable
17 customer classes to the Authorized Revenues for the applicable classes. The Company
18 would also compare the actual production costs to the amount included in authorized rates
19 for production costs associated with the applicable customer classes. If the actual revenues
20 are less than the authorized revenues, the difference in the revenues less the production
21 costs would be temporarily deferred to a regulatory asset. If the actual revenues are more
22 than the authorized revenues, the difference in the revenues less the production costs would
23 be temporarily deferred to a regulatory liability. The ending balance for each month would
24 accrue interest at the Company's short-term borrowing rate.

1 **Q. Please explain the RSM’s reconciliation component.**

2 A. Missouri-American proposes an annual reconciliation to occur at the end of each calendar
3 year. The Company proposes to file the first reconciliation by January 30, subject to a 60-
4 day review and approval period. The first filing will reconcile the revenues net of
5 production costs, plus interest for the period when rates become effective through
6 December 31, 2028. Each subsequent filing will be filed as described above but will
7 reconcile the revenues for the entire preceding calendar year.

8 The Company proposes that any credit be issued as soon as administratively
9 possible, while any surcharge would be recovered through the RSM rate adjustment over
10 the applicable period. The reconciliation amount would be reflected in the RSM adjustment
11 applied to customer usage for the eligible customer classes, which may result in either a
12 surcharge or a credit.

13 **Q. Could the RSM potentially result in both credits and surcharges to customers from**
14 **year to year?**

15 A. Yes, the RSM is symmetrical. Actual revenues can deviate from Authorized Revenues,
16 because of inaccurate sales forecasts and weather. Other causes include improved water
17 and energy efficiency, customer conservation, customer growth or attrition, and changing
18 economic conditions.

19 **Q. Have you provided additional information concerning the operation of the RSM?**

20 A. Yes, the proposed water RSM Tariff is attached for convenience to my Direct Testimony
21 as Schedule MWM-9.

22 **Q. Does the proposed tariff include provisions for an annual true-up (Section**
23 **386.266.5(2))?**

1 A. Yes. Please refer to the tariff page for RSM (or Schedule MWM-9), which describes the
2 annual true-up.

3 **Q. Does the RSM remedy any over- or under-collections (including interest at the**
4 **utility's short-term borrowing rate) through subsequent rate adjustments or refunds?**

5 A. Yes.

6 **Q. How?**

7 A. Please refer to the testimony above and to the tariff page for RSM (or Schedule MWM-9),
8 which describes the calculation for the RSM including interest at the Company's short-
9 term interest rate.

10 **d. Public Interest**

11 **Q. Does Missouri law allow the Commission to approve the Company's proposed RSM?**

12 A. Yes. It is my understanding that Section 386.266.4, RSMo, provides as follows:

13 Subject to the requirements of this section, a water corporation with more
14 than eight thousand Missouri retail customers may make an application to
15 the commission to approve rate schedules authorizing periodic rate
16 adjustments outside of general rate proceedings to ensure revenues billed
17 by such water corporation for regulated services equal the revenue
18 requirement for regulated services as established in the water corporation's
19 most recent general rate proceeding or complaint proceeding, excluding any
20 other commission-approved surcharges and gross receipts tax, sales tax, and
21 other similar pass-through taxes not included in tariffed rates, due to any
22 revenue variation resulting from increases or decreases in residential,
23 commercial, public authority, and sale for resale usage.

24 **Q. What did the General Assembly identify when authorizing the Commission to**
25 **approve the adoption of alternative recovery mechanisms such as the RSM?**

26 A. I believe that purpose is found within the statute itself. Section 386.266.4, RSMo states
27 that “. . . to ensure revenues billed by such water corporation for regulated services equal

1 the revenue requirement for regulated services as established in the water corporation's
2 most recent general rate proceeding or complaint proceeding . . . due to any revenue
3 variation resulting from increases or decreases in residential, commercial, public authority,
4 and sale for resale usage.”.

5 **Q. Is the approach to water corporations different for the mechanism applicable to**
6 **electric and gas corporations in Missouri?**

7 A. Yes. Electric and gas corporations are limited to “variations in either weather,
8 conservation, or both.” Section 386.266.4. RSMo. The General Assembly appears to have
9 recognized that there are issues that cause fluctuations in usage that are unique to water
10 corporations.

11 **Q. How does a properly structured RSM address this purpose and benefit MAWC’s**
12 **customers?**

13 A. It is in the long-term best interests of customers for the Company to be able to reliably
14 recover its revenue requirement on an ongoing basis. The authorized water revenue
15 requirements approved by the Commission in this case represent the amount of revenue
16 the Commission determines that the Company needs to operate, maintain, and invest in its
17 water system in a prudent and efficient manner. The ability to reliably recover the
18 Company’s approved revenue requirement improves the Company's ability to plan,
19 manage, maintain, and invest in the facilities necessary to continue providing safe, reliable,
20 and high-quality water service at a reasonable cost to customers, and a properly structured
21 RSM does just that.

22 **Q. Are there other benefits to customers from the approval of an RSM?**

1 A. Yes. An RSM will provide better alignment with the Company’s commitment to
2 conservation and the Company’s commitment to use resources efficiently. The Company
3 is engaged in a broad array of efforts to become more efficient, and an RSM supports more
4 consistent planning and deployment of the most efficient resources. Improving water
5 efficiency also reduces withdrawals from limited freshwater supplies, leaving more water
6 for future use and improving the ambient water quality and aquatic habitat. Improving
7 water efficiency is a “win/win/win” providing a wide range of benefits for consumers,
8 utilities, businesses, and for communities as a whole. Approving an RSM opens the path
9 to achieving that winning combination.

10 **Q. Are there other policy concerns among public utility regulators that an RSM**
11 **addresses?**

12 A. Yes. The National Association of Regulatory Utility Commissioners (“NARUC”) has been
13 at the forefront of this issue. At its November 2013 annual meeting, NARUC adopted a
14 resolution that supports the consideration of alternative recovery mechanisms for water and
15 wastewater utilities, attached hereto as Schedule MWM-10. The NARUC resolution
16 recognizes declining use per customer, a shift to non-revenue producing infrastructure
17 replacement, and that the traditional cost of service model is not well adapted to this new
18 environment. It states, in part:

19 WHEREAS, Traditional cost of service ratemaking, which has worked
20 reasonably well in the past for water and wastewater utilities, no longer
21 adequately addresses the challenges of today and tomorrow. Revenue,
22 driven by declining use per customer, is flat to decreasing, while the nature
23 of investment (rate base) has shifted largely from plant needed for serving
24 new customers to non-revenue producing infrastructure replacement and
25 compliance with new drinking water standards; and

1 WHEREAS, The traditional cost of service model is not well adapted to a
2 no/low growth, high investment utility environment and is unlikely to
3 encourage the necessary future investment in infrastructure replacement;
4 and

5 WHEREAS, Compared to the water and wastewater industry, the electric
6 and natural gas delivery industries have in place a larger number and a
7 greater variety of alternative regulation policies, such as multiyear rate
8 plans and rate stabilization programs, and those set forth in the 2005
9 Resolution; and

10 WHEREAS, The U.S. water industry is the most capital intensive sector of
11 regulated utilities and faces critical investment needs that are expected to
12 total \$335 billion to \$1 trillion over the next quarter century, as noted in the
13 American Society of Civil Engineers 2013 Report Card for America's
14 Infrastructure...

15 The NARUC resolution goes on to recommend the adoption of alternative recovery
16 mechanisms such as the RSM. It states that:

17 Alternative regulatory mechanisms can enhance the efficiency and
18 effectiveness of water and wastewater utility regulation by reducing
19 regulatory costs, increasing rates for customers, when necessary, on a more
20 gradual basis; and providing the predictability and regulatory certainty that
21 supports the attraction of debt and equity capital at reasonable costs and
22 maintains that access at all times.

23 **Q. Are alternative regulatory mechanisms such as the RSM recognized in the regulatory**
24 **community as an effective means of addressing these policy concerns?**

25 A. Yes. RSMs have been adopted in many states to eliminate the throughput incentive, support
26 energy efficiency initiatives and investment, and align actual revenue collection with
27 authorized revenue. Clauses similar to the RSM proposed here have been successfully
28 used for some time for water utilities in New York and have been more recently adopted
29 for water utilities in Connecticut, Nevada, Maine, and Illinois. In addition, similar revenue
30 stabilizing mechanisms have been approved for gas utilities in numerous states, including
31 at least 23 states as of 2016, with an additional two states plus the District of Columbia

1 having mechanisms pending at that time, according to the December 2016 report from the
2 American Gas Association entitled “Innovative Rates, Non-Volumetric Rates, and
3 Tracking Mechanisms: Current List.”³ That report also states that Weather Normalization
4 Adjustments are allowed in 22 states. A December 2017 report by the Institute for Electric
5 Innovation lists 32 states and the District of Columbia that had approved fixed cost
6 recovery mechanisms for electric utilities, with an additional state pending approval.

7 **Q. Please summarize why adoption of an RSM for the Company and its customers is**
8 **appropriate in this proceeding.**

9 A. Adoption of an RSM is in the long-term best interests of the Company and its customers.
10 Rate designs that tie a utility's revenue recovery directly to sales volume have prompted
11 two widespread concerns in modern utility regulation. First, rewarding a water utility for
12 selling more water implicitly encourages water use and penalizes a water utility for
13 encouraging end use water efficiency and conservation. This misalignment is unfortunate
14 because utilities can play an important role in helping to improve water efficiency and
15 promote conservation. Second, because of seasonal variability and declining use per
16 customer, volumetric rates do not give water utilities a reasonable opportunity to recover
17 their authorized revenues. By allowing the Company to collect the revenues authorized
18 by the Commission, the RSM: 1) promotes water efficiency and conservation; 2) reduces
19 the adverse impact of weather variability for both the utility and its customers; and 3)
20 reasonably provides that revenues for continued water efficiency investments are

³ An earlier 2013 study by the Brattle Group entitled “Alternative Regulation and Ratemaking Approaches for Water Companies: Supporting the Capital Investment Needs of the 21st Century,” prepared for the National Association of Water Companies, (September 30, 2013) found that 27 states for electricity, 30 states for natural gas delivery, and 5 states for water have this kind of mechanism.

1 available. In addition, the revenue volatility that was caused by the COVID-19 pandemic
2 provides another strong argument for adoption of the RSM. The result is a better
3 alignment of all stakeholder interests, and the Company respectfully requests the
4 Commission to authorize its proposed RSM.

5 **Q. Does this conclude your Direct Testimony?**

6 A. Yes.

Missouri-American Water Company
Class Cost of Service Study - Functional Allocators to Customer Class
Case No: WR-2026-0304, SR-2026-0305

	Functional COS	Alloc	Description	Rate F							Total	Variance
				Residential	Non-Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire		
Source of Supply Expense												
Fixed	\$ 11,963,000	2	Base/Extra Daily	\$ 7,644,924	\$ 2,232,476	\$ 1,048,841	\$ 387,204	\$ 637,108	\$ 12,447	\$ -	\$ 11,963,000	\$ -
Variable	\$ 6,186,409	1	Total Usage	\$ 3,601,197	\$ 1,297,053	\$ 629,990	\$ 253,248	\$ 394,355	\$ 10,566	\$ -	\$ 6,186,409	\$ -
Power and Pumping Expenses												
Fixed	\$ 29,315,530	3	Base/Extra Daily w/ Fire	\$ 17,786,556	\$ 5,173,694	\$ 2,428,946	\$ 894,988	\$ 1,474,473	\$ 348,632	\$ 1,208,240	\$ 29,315,530	\$ -
Variable	\$ 3,610,664	1	Total Usage	\$ 2,101,819	\$ 757,018	\$ 367,690	\$ 147,807	\$ 230,163	\$ 6,167	\$ -	\$ 3,610,664	\$ -
Water Treatment												
Fixed	\$ 62,359,992	2	Base/Extra Daily	\$ 39,850,990	\$ 11,637,314	\$ 5,467,332	\$ 2,018,393	\$ 3,321,080	\$ 64,883	\$ -	\$ 62,359,992	\$ -
Variable	\$ 17,526,981	1	Total Usage	\$ 10,202,705	\$ 3,674,738	\$ 1,784,851	\$ 717,489	\$ 1,117,264	\$ 29,934	\$ -	\$ 17,526,981	\$ -
Transmission	\$ 94,630,408	3	Base/Extra Daily w/ Fire	\$ 57,414,928	\$ 16,700,664	\$ 7,840,628	\$ 2,889,018	\$ 4,759,592	\$ 1,125,383	\$ 3,900,194	\$ 94,630,408	\$ -
Distribution	\$ 133,418,932	4	Base/Extra Hourly w/ Fire	\$ 99,323,198	\$ 20,725,268	\$ 2,658,168	\$ 1,556,449	\$ -	\$ 2,064,803	\$ 7,091,047	\$ 133,418,932	\$ -
Storage	\$ 4,134,433	5	Storage	\$ 2,730,327	\$ 533,905	\$ 214,766	\$ 74,550	\$ 121,991	\$ 103,522	\$ 355,372	\$ 4,134,433	\$ -
Meters	\$ 82,330,102	8	Meters	\$ 61,347,661	\$ 18,819,991	\$ 1,966,121	\$ 105,459	\$ 90,870	\$ -	\$ -	\$ 82,330,102	\$ -
Services	\$ 54,232,636	9	Services	\$ 46,284,292	\$ 3,759,452	\$ 142,236	\$ 7,321	\$ 8,136	\$ 4,031,199	\$ -	\$ 54,232,636	\$ -
Customers	\$ 24,602,550	10	Customers	\$ 22,751,530	\$ 1,294,671	\$ 9,695	\$ 281	\$ 141	\$ 546,232	\$ -	\$ 24,602,550	\$ -
Hydrants	\$ 22,628,598	7	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,731	\$ 22,607,867	\$ 22,628,598	\$ -
Total	\$ 546,940,234			\$ 371,040,128	\$ 86,606,245	\$ 24,559,264	\$ 9,052,207	\$ 12,155,173	\$ 8,364,498	\$ 35,162,720	\$ 546,940,234	\$ -
				67.84%	15.83%	4.49%	1.66%	2.22%	1.53%	6.43%	100.00%	
Rate Year Water Revenue	\$ 402,291,692			\$ 279,620,120	\$ 92,762,623	\$ 12,482,924	\$ 5,590,913	\$ 5,201,227	\$ 6,633,886	\$ -	\$ 402,291,692	\$ -
Other Water Operating Revenues	\$ 2,217,923											
Increase	\$ 144,648,542			\$ 91,420,008	\$ (6,156,379)	\$ 12,076,340	\$ 3,461,294	\$ 6,953,946	\$ 1,730,612	\$ 35,162,720	\$ 144,648,542	\$ -
Percent Increase	36.0%			32.69%	-6.64%	96.74%	61.91%	133.70%	26.09%	0.00%	35.96%	
Rate Year Revenue				\$ 279,620,120.12	\$ 92,762,623	\$ 12,482,924	\$ 5,590,913	\$ 5,201,227	\$ 6,633,886	\$ -	\$ 402,291,692	
Cost of Service Increase				\$ 91,420,008.05	\$ (6,156,379)	\$ 12,076,340	\$ 3,461,294	\$ 6,953,946	\$ 1,730,612	\$ 35,162,720	\$ 144,648,542	
Allocation of Public Fire				\$ 26,263,868.80	\$ 8,057,125	\$ 841,726				\$ (35,162,720)	\$ -	
Revenue Target				\$ 397,303,997	\$ 94,663,369	\$ 25,400,990	\$ 9,052,207	\$ 12,155,173	\$ 8,364,498	\$ -	\$ 546,940,234	
Percent Increase				42.1%	2.0%	103.5%	61.9%	133.7%	26.1%	0.0%	36.0%	

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Source of Supply Expense															
Operating Expense															
Purchased Water	\$ 450,746	A	Source of Supply	\$ 450,746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450,746	\$ -
Fuel and Power	\$ 5,735,663	A	Source of Supply	\$ 5,735,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,735,663	\$ -
Salaries and Wages	\$ 259	A	Source of Supply	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	259	\$ -
Contract Services - Other	\$ 286,384	A	Source of Supply	\$ 286,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	286,384	\$ -
Building Maintenance and Services	\$ 644,596	A	Source of Supply	\$ 644,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	644,596	\$ -
Miscellaneous	\$ 1,257	A	Source of Supply	\$ 1,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,257	\$ -
Telecommunications	\$ 3,996	A	Source of Supply	\$ 3,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,996	\$ -
Postage	\$ -	A	Source of Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 4,442	A	Source of Supply	\$ 4,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,442	\$ -
Materials & Supplies	\$ 5,003	A	Source of Supply	\$ 5,003	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,003	\$ -
Rents-Property	\$ 920	A	Source of Supply	\$ 920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	920	\$ -
Rents-Equipment	\$ 133	A	Source of Supply	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	133	\$ -
Transportation	\$ 481	A	Source of Supply	\$ 481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	481	\$ -
	\$ 7,133,879			\$ 7,133,879	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,133,879	\$ -
Maintenance Expense															
Salaries and Wages	\$ 159,451	A	Source of Supply	\$ 159,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	159,451	\$ -
Materials & Supplies	\$ 15,056	A	Source of Supply	\$ 15,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,056	\$ -
Transportation	\$ 26	A	Source of Supply	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26	\$ -
Miscellaneous	\$ 29,174	A	Source of Supply	\$ 29,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,174	\$ -
Contract Services - Eng	\$ -	A	Source of Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services - Other	\$ 97,633	A	Source of Supply	\$ 97,633	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	97,633	\$ -
	\$ 301,341			\$ 301,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	301,341	\$ -
Total SS Expense	\$ 7,435,220			\$ 7,435,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,435,220	\$ -
Power and Pumping Expenses															
Operating Expense															
Fuel and Power	\$ 3,610,664	B	Pumping	\$ -	\$ 3,610,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,610,664	\$ -
Salaries and Wages	\$ 1,614,320	B	Pumping	\$ -	\$ 1,614,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,614,320	\$ -
Employee Benefits	\$ 12	B	Pumping	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12	\$ -
Building Maintenance and Services	\$ 9,144	B	Pumping	\$ -	\$ 9,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,144	\$ -
Miscellaneous	\$ 3,712	B	Pumping	\$ -	\$ 3,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,712	\$ -
Office supplies and services	\$ 135	B	Pumping	\$ -	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135	\$ -
Materials & Supplies	\$ 6,086	B	Pumping	\$ -	\$ 6,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,086	\$ -
Rents-Property	\$ 28	B	Pumping	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28	\$ -
Rents-Equipment	\$ 1,697	B	Pumping	\$ -	\$ 1,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,697	\$ -
Transportation	\$ 4,000	B	Pumping	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,000	\$ -
	\$ 5,249,798			\$ -	\$ 5,249,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,249,798	\$ -
Maintenance Expense															
Salaries and Wages	\$ 891,223	B	Pumping	\$ -	\$ 891,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	891,223	\$ -
Transportation	\$ 3,200	B	Pumping	\$ -	\$ 3,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,200	\$ -
Contract Services - Eng	\$ 57,809	B	Pumping	\$ -	\$ 57,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	57,809	\$ -
Contract Services - Other	\$ 421,858	B	Pumping	\$ -	\$ 421,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	421,858	\$ -
Miscellaneous	\$ 43,227	B	Pumping	\$ -	\$ 43,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	43,227	\$ -
Materials & Supplies	\$ 110,624	B	Pumping	\$ -	\$ 110,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	110,624	\$ -
	\$ 1,527,942			\$ -	\$ 1,527,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,527,942	\$ -
Total Pumping Expense	\$ 6,777,739			\$ -	\$ 6,777,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,777,739	\$ -
Water Treatment															
Operating Expense															
Fuel and Power	\$ 671,051	C	Water Treatment	\$ -	\$ -	\$ 671,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	671,051	\$ -
Chemicals	\$ 16,369,280	C	Water Treatment	\$ -	\$ -	\$ 16,369,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,369,280	\$ -
Waste Disposal	\$ 486,650	C	Water Treatment	\$ -	\$ -	\$ 486,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	486,650	\$ -
Salaries and Wages	\$ 4,089,708	C	Water Treatment	\$ -	\$ -	\$ 4,089,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,089,708	\$ -
Employee Benefits	\$ 987	C	Water Treatment	\$ -	\$ -	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	987	\$ -
Contract Services - Eng	\$ 29,561	C	Water Treatment	\$ -	\$ -	\$ 29,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,561	\$ -
Contract Services - Other	\$ 138,553	C	Water Treatment	\$ -	\$ -	\$ 138,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	138,553	\$ -
Building Maintenance and Services	\$ 82,011	C	Water Treatment	\$ -	\$ -	\$ 82,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	82,011	\$ -
Miscellaneous	\$ 248,142	C	Water Treatment	\$ -	\$ -	\$ 248,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	248,142	\$ -
Telecommunications	\$ 2,086	C	Water Treatment	\$ -	\$ -	\$ 2,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,086	\$ -
Postage	\$ -	C	Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 16,709	C	Water Treatment	\$ -	\$ -	\$ 16,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,709	\$ -
Materials & Supplies	\$ 35,561	C	Water Treatment	\$ -	\$ -	\$ 35,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35,561	\$ -
Rents-Property	\$ -	C	Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents-Equipment	\$ (27)	C	Water Treatment	\$ -	\$ -	\$ (27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(27)	\$ -
Transportation	\$ 1,298	C	Water Treatment	\$ -	\$ -	\$ 1,298	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,298	\$ -
	\$ 22,171,570			\$ -	\$ -	\$ 22,171,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22,171,570	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Maintenance Expense															
Salaries and Wages	\$ 1,536,720	C	Water Treatment	\$ -	\$ -	\$ 1,536,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,536,720	\$ -
Transportation	\$ 20,144	C	Water Treatment	\$ -	\$ -	\$ 20,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,144	\$ -
Contract Services - Eng	\$ 14,793	C	Water Treatment	\$ -	\$ -	\$ 14,793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,793	\$ -
Contract Services - Other	\$ 501,269	C	Water Treatment	\$ -	\$ -	\$ 501,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,269	\$ -
Miscellaneous	\$ 89,332	C	Water Treatment	\$ -	\$ -	\$ 89,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,332	\$ -
Materials & Supplies	\$ 683,088	C	Water Treatment	\$ -	\$ -	\$ 683,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,088	\$ -
	\$ 2,845,346			\$ -	\$ -	\$ 2,845,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,845,346	\$ -
Total Water Treatment Expense	\$ 25,016,916			\$ -	\$ -	\$ 25,016,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,016,916	\$ -
Transmission & Distribution Expense															
Operating Expense															
Fuel and Power	\$ 576,502	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 154,563	\$ 217,878	\$ -	\$ 204,062	\$ -	\$ -	\$ -	\$ 576,502	\$ -
Salaries and Wages	\$ 3,609,643	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 967,760	\$ 1,364,192	\$ -	\$ 1,277,691	\$ -	\$ -	\$ -	\$ 3,609,643	\$ -
Employee Benefits	\$ 775	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 208	\$ 293	\$ -	\$ 274	\$ -	\$ -	\$ -	\$ 775	\$ -
Contract Services - Eng	\$ 46,549	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 12,480	\$ 17,592	\$ -	\$ 16,477	\$ -	\$ -	\$ -	\$ 46,549	\$ -
Contract Services - Other	\$ 2,193,473	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 588,079	\$ 828,979	\$ -	\$ 776,415	\$ -	\$ -	\$ -	\$ 2,193,473	\$ -
Building Maintenance and Services	\$ 409,029	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 109,662	\$ 154,584	\$ -	\$ 144,782	\$ -	\$ -	\$ -	\$ 409,029	\$ -
Miscellaneous	\$ 102,063	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 27,364	\$ 38,573	\$ -	\$ 36,127	\$ -	\$ -	\$ -	\$ 102,063	\$ -
Telecommunications	\$ 3,150	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 844	\$ 1,190	\$ -	\$ 1,115	\$ -	\$ -	\$ -	\$ 3,150	\$ -
Postage	\$ -	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 81,137	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 21,753	\$ 30,664	\$ -	\$ 28,720	\$ -	\$ -	\$ -	\$ 81,137	\$ -
Materials & Supplies	\$ 238,652	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 63,984	\$ 90,194	\$ -	\$ 84,475	\$ -	\$ -	\$ -	\$ 238,652	\$ -
Rents-Property	\$ -	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents-Equipment	\$ 6,718	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 1,801	\$ 2,539	\$ -	\$ 2,378	\$ -	\$ -	\$ -	\$ 6,718	\$ -
Transportation	\$ 447,198	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 119,895	\$ 169,009	\$ -	\$ 158,293	\$ -	\$ -	\$ -	\$ 447,198	\$ -
	\$ 7,714,889			\$ -	\$ -	\$ -	\$ 2,068,394	\$ 2,915,687	\$ -	\$ 2,730,809	\$ -	\$ -	\$ -	\$ 7,714,889	\$ -
Maintenance Expense															
Salaries and Wages	\$ 1,853,220	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 378,295	\$ 533,259	\$ 6,572	\$ 151,059	\$ 335,053	\$ -	\$ 448,981	\$ 1,853,220	\$ -
Contract Services - Eng	\$ 186,300	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 38,029	\$ 53,607	\$ 661	\$ 15,186	\$ 33,682	\$ -	\$ 45,135	\$ 186,300	\$ -
Contract Services - Other	\$ 2,909,716	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 593,956	\$ 837,264	\$ 10,319	\$ 237,176	\$ 526,062	\$ -	\$ 704,940	\$ 2,909,716	\$ -
Transportation	\$ 11,368	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 2,321	\$ 3,271	\$ 40	\$ 927	\$ 2,055	\$ -	\$ 2,754	\$ 11,368	\$ -
Miscellaneous	\$ 1,443,126	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 294,583	\$ 415,256	\$ 5,118	\$ 117,632	\$ 260,910	\$ -	\$ 349,628	\$ 1,443,126	\$ -
Materials & Supplies	\$ 893,317	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 182,352	\$ 257,050	\$ 3,168	\$ 72,816	\$ 161,507	\$ -	\$ 216,425	\$ 893,317	\$ -
	\$ 7,297,049			\$ -	\$ -	\$ -	\$ 1,489,536	\$ 2,099,708	\$ 25,877	\$ 594,795	\$ 1,319,269	\$ -	\$ 1,767,863	\$ 7,297,049	\$ -
Total T&D Expense	\$ 15,011,938			\$ -	\$ -	\$ -	\$ 3,557,930	\$ 5,015,395	\$ 25,877	\$ 3,325,604	\$ 1,319,269	\$ -	\$ 1,767,863	\$ 15,011,938	\$ -
General Mains Expense															
Operations															
Salaries and Wages	\$ 1,075,979	K	Mains	\$ -	\$ -	\$ -	\$ 446,531	\$ 629,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,075,979	\$ -
Miscellaneous	\$ 1,589	K	Mains	\$ -	\$ -	\$ -	\$ 659	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,589	\$ -
	\$ 1,077,568			\$ -	\$ -	\$ -	\$ 447,191	\$ 630,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,077,568	\$ -
Maintenance Expense															
Salaries and Wages	\$ 572,132	K	Mains	\$ -	\$ -	\$ -	\$ 237,435	\$ 334,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,132	\$ -
Miscellaneous	\$ 11,529	K	Mains	\$ -	\$ -	\$ -	\$ 4,784	\$ 6,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,529	\$ -
	\$ 583,661			\$ -	\$ -	\$ -	\$ 242,219	\$ 341,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,661	\$ -
General Mains Expense	\$ 1,661,229			\$ -	\$ -	\$ -	\$ 689,410	\$ 971,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,661,229	\$ -
Storage Expense															
Operating Expense															
Salaries and Wages	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Expense															
Salaries and Wages	\$ 4,208	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ -
Miscellaneous	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,208			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ -
Total Storage Expense	\$ 4,208			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ -	\$ -	\$ -	\$ -	\$ 4,208	\$ -
Meter Expense															
Operating Expense															
Salaries and Wages	\$ 588,576	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,576	\$ -	\$ -	\$ -	\$ 588,576	\$ -
Miscellaneous	\$ 1,830	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,830	\$ -	\$ -	\$ -	\$ 1,830	\$ -
	\$ 590,406			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 590,406	\$ -	\$ -	\$ -	\$ 590,406	\$ -
Maintenance Expense															
Salaries and Wages	\$ 95,993	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,993	\$ -	\$ -	\$ -	\$ 95,993	\$ -
Miscellaneous	\$ 729	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729	\$ -	\$ -	\$ -	\$ 729	\$ -
	\$ 96,722			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,722	\$ -	\$ -	\$ -	\$ 96,722	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Total Meter Expense	\$ 687,128			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 687,128	\$ -	\$ -	\$ -	\$ 687,128	\$ -
Service Expense															
Operating Expense															
Salaries and Wages	\$ -	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Expense															
Salaries and Wages	\$ 213,790	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,790	\$ -	\$ -	\$ 213,790	\$ -
Miscellaneous	\$ 742	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742	\$ -	\$ -	\$ 742	\$ -
	\$ 214,531			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,531	\$ -	\$ -	\$ 214,531	\$ -
Total Service Expense	\$ 214,531			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,531	\$ -	\$ -	\$ 214,531	\$ -
Hydrant Expense															
Maintenance Expense															
Salaries and Wages	\$ 287,278	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,278	\$ 287,278	\$ -
Miscellaneous	\$ 201	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201	\$ 201	\$ -
	\$ 287,479			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,479	\$ 287,479	\$ -
Hydrant Expense	\$ 287,479			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,479	\$ 287,479	\$ -
Customer Accounts															
Fuel and Power	\$ 1,456	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,456	\$ -	\$ 1,456	\$ -
Salaries and Wages	\$ 621,555	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 621,555	\$ -	\$ 621,555	\$ -
Contract Services - Other	\$ 564,537	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564,537	\$ -	\$ 564,537	\$ -
Building Maintenance and Services	\$ 13,019	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,019	\$ -	\$ 13,019	\$ -
Miscellaneous	\$ -	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ 968	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 968	\$ -	\$ 968	\$ -
Office supplies and services	\$ 12,267	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,267	\$ -	\$ 12,267	\$ -
Materials & Supplies	\$ 70,686	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,686	\$ -	\$ 70,686	\$ -
Transportation	\$ 359	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359	\$ -	\$ 359	\$ -
Uncollectible Accounts	\$ 5,399,435	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,399,435	\$ -	\$ 5,399,435	\$ -
Customer accounting, other	\$ 1,604,296	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,604,296	\$ -	\$ 1,604,296	\$ -
	\$ 8,288,579			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,288,579	\$ 8,288,579	\$ -
Total Customer Accounting Expense	\$ 8,288,579			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,288,579	\$ 8,288,579	\$ -
Administrative & General Expense															
Operating Expense															
Fuel and Power	\$ 39,480	3	Fixed O&M	\$ 1,295	\$ 3,285	\$ 7,769	\$ 4,406	\$ 6,210	\$ 31	\$ 4,162	\$ 1,591	\$ 8,598	\$ 2,132	\$ 39,480	\$ -
Salaries and Wages	\$ 14,219,066	4	Labor	\$ 131,922	\$ 2,069,616	\$ 4,647,514	\$ 1,676,828	\$ 2,363,721	\$ 8,905	\$ 1,745,633	\$ 453,352	\$ 513,414	\$ 608,161	\$ 14,219,066	\$ -
Employee Benefits	\$ 6,964,115	4	Labor	\$ 64,612	\$ 1,013,642	\$ 2,276,227	\$ 821,265	\$ 1,157,687	\$ 4,361	\$ 854,964	\$ 222,039	\$ 251,456	\$ 297,861	\$ 6,964,115	\$ -
Support Services Costs - Employee	\$ 19,403,414	4	Labor	\$ 180,022	\$ 2,824,209	\$ 6,342,022	\$ 2,288,208	\$ 3,225,547	\$ 12,151	\$ 2,382,101	\$ 618,646	\$ 700,607	\$ 829,900	\$ 19,403,414	\$ -
Support Services Costs - Admin	\$ 17,655,687	3	Fixed O&M	\$ 579,298	\$ 1,469,142	\$ 3,474,429	\$ 1,970,255	\$ 2,777,347	\$ 13,956	\$ 1,861,425	\$ 711,499	\$ 3,844,904	\$ 953,432	\$ 17,655,687	\$ -
Contract Services - Eng	\$ (89,731)	3	Fixed O&M	\$ (2,944)	\$ (7,467)	\$ (17,658)	\$ (10,013)	\$ (14,115)	\$ (71)	\$ (9,460)	\$ (3,616)	\$ (19,541)	\$ (4,846)	\$ (89,731)	\$ -
Contract Services - Other	\$ 1,715,876	3	Fixed O&M	\$ 56,299	\$ 142,779	\$ 337,664	\$ 191,480	\$ 269,918	\$ 1,356	\$ 180,903	\$ 69,147	\$ 373,669	\$ 92,660	\$ 1,715,876	\$ -
Building Maintenance and Services	\$ 308,232	3	Fixed O&M	\$ 10,113	\$ 25,648	\$ 60,656	\$ 34,397	\$ 48,487	\$ 244	\$ 32,497	\$ 12,421	\$ 67,124	\$ 16,645	\$ 308,232	\$ -
Miscellaneous	\$ 1,775,290	3	Fixed O&M	\$ 58,249	\$ 147,723	\$ 349,356	\$ 198,110	\$ 279,264	\$ 1,403	\$ 187,167	\$ 71,542	\$ 386,607	\$ 95,868	\$ 1,775,290	\$ -
Telecommunications	\$ 895,802	3	Fixed O&M	\$ 29,392	\$ 74,540	\$ 176,283	\$ 99,965	\$ 140,915	\$ 708	\$ 94,444	\$ 36,100	\$ 195,080	\$ 48,375	\$ 895,802	\$ -
Postage	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 696,428	3	Fixed O&M	\$ 22,850	\$ 57,950	\$ 137,049	\$ 77,717	\$ 109,552	\$ 550	\$ 73,424	\$ 28,065	\$ 151,662	\$ 37,608	\$ 696,428	\$ -
Materials & Supplies	\$ 174,065	3	Fixed O&M	\$ 5,711	\$ 14,484	\$ 34,254	\$ 19,425	\$ 27,382	\$ 138	\$ 18,352	\$ 7,015	\$ 37,906	\$ 9,400	\$ 174,065	\$ -
Communications	\$ 27,411	3	Fixed O&M	\$ 899	\$ 2,281	\$ 5,394	\$ 3,059	\$ 4,312	\$ 22	\$ 2,890	\$ 1,105	\$ 5,969	\$ 1,480	\$ 27,411	\$ -
Rents-Property	\$ 45,828	3	Fixed O&M	\$ 1,504	\$ 3,813	\$ 9,018	\$ 5,114	\$ 7,209	\$ 36	\$ 4,832	\$ 1,847	\$ 9,980	\$ 2,475	\$ 45,828	\$ -
Rents-Equipment	\$ 2,147	3	Fixed O&M	\$ 70	\$ 179	\$ 423	\$ 240	\$ 338	\$ 2	\$ 226	\$ 87	\$ 468	\$ 116	\$ 2,147	\$ -
Transportation	\$ 2,160,498	3	Fixed O&M	\$ 70,888	\$ 179,777	\$ 425,160	\$ 241,097	\$ 339,860	\$ 1,708	\$ 227,780	\$ 87,065	\$ 470,495	\$ 116,670	\$ 2,160,498	\$ -
Regulatory Expense	\$ 430,728	3	Fixed O&M	\$ 14,133	\$ 35,841	\$ 84,762	\$ 48,066	\$ 67,756	\$ 340	\$ 45,411	\$ 17,358	\$ 93,800	\$ 23,260	\$ 430,728	\$ -
Insurance	\$ 7,907,172	3	Fixed O&M	\$ 259,441	\$ 657,961	\$ 1,556,038	\$ 882,387	\$ 1,243,846	\$ 6,250	\$ 833,647	\$ 318,648	\$ 1,721,956	\$ 426,998	\$ 7,907,172	\$ -
	\$ 74,331,508			\$ 1,483,755	\$ 8,715,406	\$ 19,906,361	\$ 8,552,005	\$ 12,055,236	\$ 52,091	\$ 8,540,398	\$ 2,653,909	\$ 8,814,154	\$ 3,558,194	\$ 74,331,508	\$ -
Maintenance Expense															
Salaries and Wages	\$ 156,480	4	Labor	\$ 1,452	\$ 22,776	\$ 51,146	\$ 18,453	\$ 26,013	\$ 98	\$ 19,211	\$ 4,989	\$ 5,650	\$ 6,693	\$ 156,480	\$ -
Transportation	\$ 1,258	3	Fixed O&M	\$ 41	\$ 105	\$ 247	\$ 140	\$ 198	\$ 1	\$ 133	\$ 51	\$ 274	\$ 68	\$ 1,258	\$ -
Contract Services - Eng	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services - Other	\$ 74,627	3	Fixed O&M	\$ 2,449	\$ 6,210	\$ 14,686	\$ 8,328	\$ 11,739	\$ 59	\$ 7,868	\$ 3,007	\$ 16,252	\$ 4,030	\$ 74,627	\$ -
Miscellaneous	\$ 28,940	3	Fixed O&M	\$ 950	\$ 2,408	\$ 5,695	\$ 3,230	\$ 4,552	\$ 23	\$ 3,051	\$ 1,166	\$ 6,302	\$ 1,563	\$ 28,940	\$ -
Materials & Supplies	\$ 45,613	3	Fixed O&M	\$ 1,497	\$ 3,795	\$ 8,976	\$ 5,090	\$ 7,175	\$ 36	\$ 4,809	\$ 1,838	\$ 9,933	\$ 2,463	\$ 45,613	\$ -
	\$ 306,917			\$ 6,388	\$ 35,294	\$ 80,750	\$ 35,241	\$ 49,677	\$ 217	\$ 35,071	\$ 11,051	\$ 38,411	\$ 14,817	\$ 306,917	\$ -
Total A&G Expense	\$ 74,638,425			\$ 1,490,143	\$ 8,750,700	\$ 19,987,110	\$ 8,587,246	\$ 12,104,913	\$ 52,308	\$ 8,575,469	\$ 2,664,961	\$ 8,852,565	\$ 3,573,011	\$ 74,638,425	\$ -
Total Operations & Maintenance Exp. (STL Water)	\$ 140,023,393			\$ 8,925,363	\$ 15,528,439	\$ 45,004,027	\$ 12,834,586	\$ 18,092,127	\$ 82,393	\$ 12,588,201	\$ 4,198,761	\$ 17,141,144	\$ 5,628,353	\$ 140,023,393	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of											Total	Variance	
				Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants				
General Plant																	
General Land & Land Rights	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores Shops Equipment Structures	\$ 1,316,273	3	Fixed O&M	\$ 43,188	\$ 109,528	\$ 259,207	\$ 146,887	\$ 207,058	\$ 1,040	\$ 138,774	\$ 53,044	\$ 286,647	\$ 71,081	\$ 1,316,273	\$ -	\$ -	
Office Structures	\$ 129,539	3	Fixed O&M	\$ 4,250	\$ 10,779	\$ 25,492	\$ 14,456	\$ 20,377	\$ 102	\$ 13,657	\$ 5,220	\$ 28,210	\$ 6,995	\$ 129,539	\$ -	\$ -	
General Structures - HVAC	\$ 76,808	3	Fixed O&M	\$ 2,520	\$ 6,391	\$ 15,115	\$ 8,571	\$ 12,082	\$ 61	\$ 8,098	\$ 3,095	\$ 16,727	\$ 4,148	\$ 76,808	\$ -	\$ -	
Miscellaneous Structures	\$ 118,092	3	Fixed O&M	\$ 3,875	\$ 9,827	\$ 23,239	\$ 13,178	\$ 18,577	\$ 93	\$ 12,450	\$ 4,759	\$ 25,717	\$ 6,377	\$ 118,092	\$ -	\$ -	
Structures & Improvements - Leasehold	\$ 2,707	3	Fixed O&M	\$ 89	\$ 225	\$ 533	\$ 302	\$ 426	\$ 2	\$ 285	\$ 109	\$ 590	\$ 146	\$ 2,707	\$ -	\$ -	
Office Furniture and Equipment	\$ 67,200	3	Fixed O&M	\$ 2,205	\$ 5,592	\$ 13,224	\$ 7,499	\$ 10,571	\$ 53	\$ 7,085	\$ 2,708	\$ 14,634	\$ 3,629	\$ 67,200	\$ -	\$ -	
Computers & Peripheral Equipment	\$ 896,100	3	Fixed O&M	\$ 29,402	\$ 74,565	\$ 176,342	\$ 99,999	\$ 140,962	\$ 708	\$ 94,475	\$ 36,112	\$ 195,145	\$ 48,391	\$ 896,100	\$ -	\$ -	
Computer Hardware & Software	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Software	\$ 4,585,375	3	Fixed O&M	\$ 150,450	\$ 381,552	\$ 902,347	\$ 511,697	\$ 721,307	\$ 3,625	\$ 483,432	\$ 184,784	\$ 998,564	\$ 247,617	\$ 4,585,375	\$ -	\$ -	
Personal Computer Software	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Office Equipment	\$ 735	3	Fixed O&M	\$ 24	\$ 61	\$ 145	\$ 82	\$ 116	\$ 1	\$ 77	\$ 30	\$ 160	\$ 40	\$ 735	\$ -	\$ -	
BTS Initial Investment	\$ 1,589,942	3	Fixed O&M	\$ 52,167	\$ 132,300	\$ 312,882	\$ 177,427	\$ 250,108	\$ 1,257	\$ 167,626	\$ 64,072	\$ 346,244	\$ 85,859	\$ 1,589,942	\$ -	\$ -	
Transportation Equipment - Light Trucks	\$ 1,740,184	3	Fixed O&M	\$ 57,097	\$ 144,802	\$ 342,447	\$ 194,193	\$ 273,741	\$ 1,376	\$ 183,466	\$ 70,127	\$ 378,962	\$ 93,972	\$ 1,740,184	\$ -	\$ -	
Transportation Equipment - Heavy Trucks	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment - Cars	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment - Other	\$ 1,177,677	3	Fixed O&M	\$ 38,641	\$ 97,995	\$ 231,753	\$ 131,421	\$ 185,256	\$ 931	\$ 124,162	\$ 47,459	\$ 256,464	\$ 63,596	\$ 1,177,677	\$ -	\$ -	
Stores Equipment	\$ 22,661	3	Fixed O&M	\$ 744	\$ 1,886	\$ 4,459	\$ 2,529	\$ 3,565	\$ 18	\$ 2,389	\$ 913	\$ 4,935	\$ 1,224	\$ 22,661	\$ -	\$ -	
Tools, Shop, & Garage Equipment	\$ 604,450	3	Fixed O&M	\$ 19,833	\$ 50,297	\$ 118,949	\$ 67,453	\$ 95,084	\$ 478	\$ 63,727	\$ 24,358	\$ 131,632	\$ 32,641	\$ 604,450	\$ -	\$ -	
Laboratory Equipment	\$ 41,512	C	Water Treatment	\$ -	\$ -	\$ 41,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,512	\$ -	\$ -	
Power Operated Equipment	\$ 32,604	3	Fixed O&M	\$ 1,070	\$ 2,713	\$ 6,416	\$ 3,638	\$ 5,129	\$ 26	\$ 3,437	\$ 1,314	\$ 7,100	\$ 1,761	\$ 32,604	\$ -	\$ -	
Communication Equipment	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communication Equipment (non telephone)	\$ 707,802	3	Fixed O&M	\$ 23,224	\$ 58,897	\$ 139,287	\$ 78,986	\$ 111,342	\$ 559	\$ 74,623	\$ 28,523	\$ 154,139	\$ 38,222	\$ 707,802	\$ -	\$ -	
Telephone Equipment	\$ 7,792	3	Fixed O&M	\$ 256	\$ 648	\$ 1,533	\$ 870	\$ 1,226	\$ 6	\$ 822	\$ 314	\$ 1,697	\$ 421	\$ 7,792	\$ -	\$ -	
Miscellaneous Equipment	\$ 259,805	3	Fixed O&M	\$ 8,524	\$ 21,619	\$ 51,127	\$ 28,992	\$ 40,869	\$ 205	\$ 27,391	\$ 10,470	\$ 56,578	\$ 14,030	\$ 259,805	\$ -	\$ -	
Other Tangible Property	\$ 13,258	3	Fixed O&M	\$ 435	\$ 1,103	\$ 2,609	\$ 1,480	\$ 2,086	\$ 10	\$ 1,398	\$ 534	\$ 2,887	\$ 716	\$ 13,258	\$ -	\$ -	
Transportation Equipment Capitalization	\$ (1,318,677)	3	Fixed O&M	\$ (43,267)	\$ (109,728)	\$ (259,500)	\$ (147,155)	\$ (207,436)	\$ (1,042)	\$ (139,027)	\$ (53,141)	\$ (287,170)	\$ (71,210)	\$ (1,318,677)	\$ -	\$ -	
Plant Depreciation (STL Water)	\$ 94,952,563			\$ 1,923,674	\$ 3,990,871	\$ 8,342,243	\$ 12,087,902	\$ 17,042,496	\$ 716,399	\$ 31,939,569	\$ 11,304,516	\$ 2,619,861	\$ 4,985,031	\$ 94,952,563	\$ -	\$ -	
CIAC-Non Taxable - Mains	\$ (2,068,806)	K	Mains	\$ -	\$ -	\$ -	\$ (858,555)	\$ (1,210,252)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,068,806)	\$ -	\$ -	
CIAC-Non Taxable - Ext Dep	\$ (600,779)	K	Mains	\$ -	\$ -	\$ -	\$ (249,323)	\$ (351,456)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (600,779)	\$ -	\$ -	
CIAC-Non Taxable - Services	\$ (248)	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (248)	\$ -	\$ -	\$ (248)	\$ -	\$ -	
CIAC-Non Taxable - Meters	\$ (463,466)	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (463,466)	\$ -	\$ -	\$ -	\$ (463,466)	\$ -	\$ -	
CIAC-Non Taxable - Hydrants	\$ (212,135)	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (212,135)	\$ (212,135)	\$ -	\$ -	
CIAC-Non Taxable - Other	\$ (60,390)	K	Mains	\$ -	\$ -	\$ -	\$ (25,062)	\$ (35,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,390)	\$ -	\$ -	
CIAC-Non Taxable - WIP	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Mains	\$ (255,158)	K	Mains	\$ -	\$ -	\$ -	\$ (105,891)	\$ (149,268)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (255,158)	\$ -	\$ -	
CIAC-Taxable - Extension Deposits	\$ (28,778)	K	Mains	\$ -	\$ -	\$ -	\$ (11,943)	\$ (16,835)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,778)	\$ -	\$ -	
CIAC-Taxable - Services	\$ (1,121,078)	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,121,078)	\$ -	\$ -	\$ -	\$ (1,121,078)	\$ -	\$ -	
CIAC-Taxable - Meters	\$ (28,840)	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,840)	\$ -	\$ -	\$ -	\$ (28,840)	\$ -	\$ -	
CIAC-Taxable - Hydrants	\$ 3,727	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,727	\$ 3,727	\$ -	\$ -	
CIAC-Taxable - Other	\$ (1,164)	K	Mains	\$ -	\$ -	\$ -	\$ (483)	\$ (681)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,164)	\$ -	\$ -	
CIAC-Taxable - WIP	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Services SIT	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Amortization of CIAC (STL Water)	\$ (4,837,115)			\$ -	\$ -	\$ -	\$ (1,251,256)	\$ (1,763,819)	\$ -	\$ (492,305)	\$ (1,121,326)	\$ -	\$ (208,408)	\$ (4,837,115)	\$ -	\$ -	
Total Depreciation Expense (STL Water)	\$ 90,115,448			\$ 1,923,674	\$ 3,990,871	\$ 8,342,243	\$ 10,836,646	\$ 15,278,677	\$ 716,399	\$ 31,447,263	\$ 10,183,190	\$ 2,619,861	\$ 4,776,623	\$ 90,115,448	\$ -	\$ -	
Eureka Depreciation	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Depreciation Expense	\$ 90,115,448			\$ 1,923,674	\$ 3,990,871	\$ 8,342,243	\$ 10,836,646	\$ 15,278,677	\$ 716,399	\$ 31,447,263	\$ 10,183,190	\$ 2,619,861	\$ 4,776,623	\$ 90,115,448	\$ -	\$ -	
Amortization Expense																	
Lead Service Replacement	\$ 6,103,014	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,103,014	\$ -	\$ -	\$ 6,103,014	\$ -	\$ -	
Tank Painting Tracker	\$ 179,928	6	Rate Base	\$ 4,304	\$ 7,718	\$ 15,222	\$ 40,982	\$ 57,782	\$ 1,972	\$ 22,430	\$ 19,598	\$ 2,803	\$ 7,115	\$ 179,928	\$ -	\$ -	
Enterprise Solutions	\$ 6,890	6	Rate Base	\$ 165	\$ 296	\$ 583	\$ 1,569	\$ 2,213	\$ 76	\$ 859	\$ 750	\$ 107	\$ 272	\$ 6,890	\$ -	\$ -	
Property Tax Tracker	\$ 3,900,195	6	Rate Base	\$ 93,296	\$ 167,302	\$ 329,960	\$ 888,344	\$ 1,252,517	\$ 42,754	\$ 486,201	\$ 424,824	\$ 60,764	\$ 154,233	\$ 3,900,195	\$ -	\$ -	
Meter Reserve Adjustment	\$ 664,119	6	Rate Base	\$ 15,886	\$ 28,488	\$ 56,185	\$ 151,266	\$ 213,277	\$ 7,280	\$ 82,790	\$ 72,338	\$ 10,347	\$ 26,263	\$ 664,119	\$ -	\$ -	
PFAS Litigation Settlement	\$ (4,007,178)	6	Rate Base	\$ (95,855)	\$ (171,891)	\$ (339,011)	\$ (912,711)	\$ (1,286,874)	\$ (43,927)	\$ (499,537)	\$ (436,477)	\$ (62,431)	\$ (158,463)	\$ (4,007,178)	\$ -	\$ -	
Total Amortization Expense (STL Water)	\$ 6,846,968			\$ 17,796	\$ 31,913	\$ 62,939	\$ 169,450	\$ 238,915	\$ 8,155	\$ 92,742	\$ 6,184,048	\$ 11,591	\$ 29,420	\$ 6,846,968	\$ -	\$ -	
Total Amortization Expense	\$ 6,846,968			\$ 17,796	\$ 31,913	\$ 62,939	\$ 169,450	\$ 238,915	\$ 8,155	\$ 92,742	\$ 6,184,048	\$ 11,591	\$ 29,420	\$ 6,846,968	\$ -	\$ -	

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Miscellaneous T&D Operating Expense	\$ 1,667,975	1	\$	\$ -	\$ -	\$ -	\$ 447,191	\$ 630,377	\$ -	\$ 590,406	\$ -	\$ -	\$ -	\$ 1,667,975	
				-	-	-	0.26810	0.37793	-	0.35397	-	-	-	1.00000	
Miscellaneous T&D Maintenance Expense	\$ 1,186,601	2	\$	\$ -	\$ -	\$ -	\$ 242,219	\$ 341,441	\$ 4,208	\$ 96,722	\$ 214,531	\$ -	\$ 287,479	\$ 1,186,601	
				-	-	-	0.20413	0.28775	0.00355	0.08151	0.18079	-	0.24227	1.00000	
Fixed O&M	\$ 37,443,476	3	\$	\$ 1,248,811	\$ 3,167,076	\$ 7,489,936	\$ 4,247,340	\$ 5,987,214	\$ 30,085	\$ 4,012,732	\$ 1,533,800	\$ 8,288,579	\$ 2,055,342	\$ 38,060,915	
				0.03281	0.08321	0.19679	0.11159	0.15731	0.00079	0.10543	0.04030	0.21777	0.05400	1.00000	
Labor	\$ 31,589,601	4	\$	\$ 159,709	\$ 2,505,543	\$ 5,626,428	\$ 2,030,021	\$ 2,861,596	\$ 10,780	\$ 2,113,319	\$ 548,842	\$ 621,555	\$ 736,259	\$ 17,214,055	
				0.00928	0.14555	0.32685	0.11793	0.16624	0.00063	0.12277	0.03188	0.03611	0.04277	1.00000	
Net Plant	\$ 3,543,020,057	5	\$	\$ 76,429,819	\$ 137,621,687	\$ 271,745,843	\$ 845,304,467	\$ 1,191,797,260	\$ 34,928,483	\$ 404,402,659	\$ 393,331,630	\$ 51,038,795	\$ 133,975,963	\$ 3,540,576,607	
				0.02159	0.03887	0.07675	0.23875	0.33661	0.00987	0.11422	0.11109	0.01442	0.03784	1.00000	
Rate Base	\$ 2,866,480,864	6	\$	\$ 68,568,869	\$ 122,960,257	\$ 242,506,868	\$ 652,895,677	\$ 920,548,015	\$ 31,422,241	\$ 357,337,344	\$ 312,227,929	\$ 44,658,984	\$ 113,354,682	\$ 2,866,480,864	
				0.02392	0.04290	0.08460	0.22777	0.32114	0.01096	0.12466	0.10892	0.01558	0.03954	1.00000	
Variable Cost	\$ 27,324,054		\$	\$ 6,186,409	\$ 3,610,664	\$ 17,526,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,324,054	

Missouri-American Water Company
Class Cost of Service Study - Usage Statistics
Case No: WR-2026-0304, SR-2026-0305

	Residential	Non Residential	Rate J	Rate B	Rate P	Rate F Private Fire	Public Fire	Total	
Total Usage	226,149,601	81,452,949	39,562,377	15,903,606	24,764,886	663,514		388,496,933	hundred gallons
Average Day Usage	619,588	223,159	108,390	43,572	67,849	1,818	-	1,064,375	hundred gallons
Max Day Capacity Factor	2.00	1.58	1.52	1.37	1.47			---	
Max Day Usage	1,242,026	352,033	164,493	59,828	99,412	26,568	93,432	2,037,792	hundred gallons
Extra Capacity	622,438	128,874	56,103	16,257	31,563	24,750	93,432	973,417	hundred gallons
Fire Allocator						0.22	0.78	1.00	20,000 gpm for 10 hours
Distribution Multiplier	1.00	1.00	0.31	0.51	-	1.00	1.00	N/A	
Average Hourly Usage	25,816	9,298	1,400	926	-	76	-	37,516	hundred gallons
Max Hour Capacity Factor	4.23	2.09	1.66	1.37	1.47			---	
Max Hour Usage	109,125	19,476	2,323	1,271	-	2,657	9,343	144,195	hundred gallons
Extra Capacity	83,309	10,178	923	345	-	2,581	9,343	106,679	hundred gallons
Customers	323,839	18,428	138	4	2	7,775		350,186	
Hydrants						31	33,807	33,838	
Revenue	\$ 279,620,120	\$ 92,762,623	\$ 12,482,924	\$ 5,590,913	\$ 5,201,227	\$ 6,633,886		\$ 402,291,692	

	Residential	Non Residential	Rate J	Rate B	Rate P	Rate F Private Fire	Public Fire	Meter Weighting	Service Weighting
5/8-METER	287,065	7,403	-	-	-	-		1.0	1.0
3/4-METER	25,190	3,180	1	-	-	-		1.5	1.1
1-METER	10,634	2,231	1	-	-	-		2.5	1.1
1.5-METER	819	1,137	2	-	-	-		5.0	1.3
2-METER	965	3,410	28	-	-	140		8.0	1.4
3-METER	14	342	20	-	2	4		17.5	5.8
4-METER	15	240	34	2	-	533		30.0	5.9
6-METER	17	225	39	3	4	2,319		67.5	6.4
8-METER	30	276	34	2	3	1,384		80.0	6.9
10-METER	2	56	23	1	-	45		210.0	7.3
12-METER	-	-	-	-	-	78		265.0	7.7
16-METER	-	-	-	-	-	-		390.0	7.7

Missouri-American Water Company
Class Cost of Service Study - Usage Statistics
Case No: WR-2026-0304, SR-2026-0305

System Load Factor:	0.6092	1,747,169	max day - thousand gallons per day
System Load Factor (Fire):	0.5706	1,865,351	max day with fire - thousand gallons per day
System Load Factor (Hourly)	0.4493	83,499	max hour - thousand gallons per day
System Load Factor (Hourly Fire)	0.3932	95,423	max hour with fire - thousand gallons per day

Mains Statistics

Type		Pct
Distribution	58.50%	0.5850
Transmission	41.50%	0.4150
Total	100.00%	1.0000

Storage Statistics

Total Capacity	1,070,530	hundred gallons (2025 annual report)
Fire Allocation	0.1104	percentage of storage needed for maximum fire protection day
Non-Fire Allocation	0.8896	

Missouri-American Water Company
Class Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

1. VARIABLE COST

Item	Non Residential		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Total Usage	226,149,601	81,452,949	39,562,377	15,903,606	24,764,886	663,514	-	388,496,933	hundred gallons
Allocator	0.5821	0.2097	0.1018	0.0409	0.0637	0.0017	-	1.0000	

2. BASE/EXTRA DAILY

Item	Non Residential		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Daily Use	619,588	223,159	108,390	43,572	67,849	1,818	-	1,064,375	hundred gallons
Extra Capacity	622,438	128,874	56,103	16,257	31,563			855,235	hundred gallons
System Capacity Factor	0.6092								
Average Day Allocator	0.3546	0.1277	0.0620	0.0249	0.0388	0.0010	-	0.6092	
Extra Capacity Allocator	0.2844	0.0589	0.0256	0.0074	0.0144	-	-	0.3908	
Allocator	0.6390	0.1866	0.0877	0.0324	0.0533	0.0010	-	1.0000	

3. BASE/EXTRA DAILY (w FIRE PROTECTION)

Item	Non Residential		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Daily Use	619,588	223,159	108,390	43,572	67,849	1,818	-	1,064,375	hundred gallons
Extra Capacity	622,438	128,874	56,103	16,257	31,563	24,750	93,432	973,417	hundred gallons
System Capacity Factor	0.5706	assuming fire protection							
Average Day Allocator	0.3322	0.1196	0.0581	0.0234	0.0364	0.0010	-	0.5706	
Extra Capacity Allocator	0.2746	0.0568	0.0247	0.0072	0.0139	0.0109	0.0412	0.4294	
Combined Allocator	0.6067	0.1765	0.0829	0.0305	0.0503	0.0119	0.0412	1.0000	

4. BASE/EXTRA HOURLY (w FIRE PROTECTION)

Item	Non Residential		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Hourly Use	25,816	9,298	1,400	926	-	76	-	37,516	hundred gallons
Extra Capacity	83,309	10,178	923	345	-	2,581	9,343	106,679	hundred gallons
System Capacity Factor	0.3932	assuming fire protection							
Average Hour Allocator	0.2705	0.0974	0.0147	0.0097	-	0.0008	-	0.3932	
Extra Capacity Allocator	0.4739	0.0579	0.0053	0.0020	-	0.0147	0.0531	0.6068	
Combined Allocator	0.7444	0.1553	0.0199	0.0117	-	0.0155	0.0531	1.0000	

Missouri-American Water Company
Class Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

5. STORAGE

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Hourly Use	25,816	9,298	4,516	1,815	2,827	76		44,349	
Extra Capacity	83,309	10,178	2,978	677	1,315	----		98,457	
Fire Allocator						0.22140	0.77860	1.00000	
System Capacity Factor	0.3932	assuming fire protection							
Average Day Allocator	0.2289	0.0824	0.0400	0.0161	0.0251	0.0007		0.3932	
Extra Capacity Allocator	0.5135	0.0627	0.0184	0.0042	0.0081			0.6068	
Allocator	0.7423	0.1452	0.0584	0.0203	0.0332	0.0007		1.0000	
Non-Fire Allocation of Storage	0.88960								
Fire Allocaton of Storage	0.11040								
Non-Fire Allocator	0.6604	0.1291	0.0519	0.0180	0.0295	0.0006	-	0.8896	
Fire Allocator	-	-	-	-	-	0.0244	0.0860	0.1104	
Combined Allocator	0.6604	0.1291	0.0519	0.0180	0.0295	0.0250	0.0860	1.0000	

6. MAINS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Factor 4	0.6067	0.1765	0.0829	0.0305	0.0503	0.0119	0.0412	1.0000	hundred gallons
Factor 5	0.7444	0.1553	0.0199	0.0117	-	0.0155	0.0531	1.0000	hundred gallons
Transmission Weighting	0.4150		Average system hourly load						
Distribution Weighting	0.5850		Average system hourly load - max day with fire protection (incremental)						
Combined Allocator	0.6873	0.1641	0.0460	0.0195	0.0209	0.0140	0.0482	1.0000	

7. HYDRANTS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Total Hydrants	-	-	-	-	-	31	33,807	33,838	
Allocator	-	-	-	-	-	0.00092	0.99908	1.00000	

Missouri-American Water Company
Class Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

8. METERS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Weighting
	Residential	Residential				Private Fire	Public Fire		
5/8-METER	287,065	7,403	-	-	-	-	-	294,468	1.0
3/4-METER	25,190	3,180	1	-	-	-	-	28,370	1.5
1-METER	10,634	2,231	1	-	-	-	-	12,866	2.5
1.5-METER	819	1,137	2	-	-	-	-	1,958	5.0
2-METER	965	3,410	28	-	-	-	-	4,403	8.0
3-METER	14	342	20	-	2	-	-	378	17.5
4-METER	15	240	34	2	-	-	-	291	30.0
6-METER	17	225	39	3	4	-	-	288	67.5
8-METER	30	276	34	2	3	-	-	345	80.0
10-METER	2	56	23	1	-	-	-	82	210.0
12-METER	-	-	-	-	-	-	-	-	265.0
16-METER	-	-	-	-	-	-	-	-	390.0
Total	367,938	112,875	11,792	633	545	-	-	493,782	-----
Allocator	0.74514	0.22859	0.02388	0.00128	0.00110	-	-	1.00000	

9. SERVICES

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Weighting
	Residential	Residential				Private Fire	Public Fire		
5/8-METER	287,065	7,403	-	-	-	-	-	294,468	1.0
3/4-METER	25,190	3,180	1	-	-	-	-	28,370	1.1
1-METER	10,634	2,231	1	-	-	-	-	12,866	1.1
1.5-METER	819	1,137	2	-	-	-	-	1,958	1.3
2-METER	965	3,410	28	-	-	140	-	4,544	1.4
3-METER	14	342	20	-	2	4	-	382	5.8
4-METER	15	240	34	2	-	533	-	823	5.9
6-METER	17	225	39	3	4	2,319	-	2,607	6.4
8-METER	30	276	34	2	3	1,384	-	1,729	6.9
10-METER	2	56	23	1	-	45	-	127	7.3
12-METER	-	-	-	-	-	78	-	78	7.7
16-METER	-	-	-	-	-	-	-	-	7.7
Total	329,388	26,755	1,012	52	58	28,689	-	385,953	-----
Allocator	0.85344	0.06932	0.00262	0.00013	0.00015	0.07433	-	1.00000	

10. CUSTOMERS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total
	Residential	Residential				Private Fire	Public Fire	
Total Customers	323,839	18,428	138	4	2	7,775	-	350,186
Allocator	0.92476	0.05262	0.00039	0.00001	0.00001	0.02220	-	1.00000

Missouri-American Water Company
 Class Cost of Service Study - Allocator Summary
 Case No: WR-2026-0304, SR-2026-0305

Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total
A	Source of Supply	1.00000	-	-	-	-	-	-	-	-	-	1.00000
B	Pumping	-	1.00000	-	-	-	-	-	-	-	-	1.00000
C	Water Treatment	-	-	1.00000	-	-	-	-	-	-	-	1.00000
D	Transmission	-	-	-	1.00000	-	-	-	-	-	-	1.00000
E	Distribution	-	-	-	-	1.00000	-	-	-	-	-	1.00000
F	Storage	-	-	-	-	-	1.00000	-	-	-	-	1.00000
G	Meters	-	-	-	-	-	-	1.00000	-	-	-	1.00000
H	Services	-	-	-	-	-	-	-	1.00000	-	-	1.00000
I	Customers	-	-	-	-	-	-	-	-	1.00000	-	1.00000
J	Hydrants	-	-	-	-	-	-	-	-	-	1.00000	1.00000
K	Mains	-	-	-	0.41500	0.58500	-	-	-	-	-	1.00000
1	T/D Oper. Expense	-	-	-	0.26810	0.37793	-	0.35397	-	-	-	1.00000
2	T/D Maint.. Expense	-	-	-	0.20413	0.28775	0.00355	0.08151	0.18079	-	0.24227	1.00000
3	Fixed O&M	0.03281	0.08321	0.19679	0.11159	0.15731	0.00079	0.10543	0.04030	0.21777	0.05400	1.00000
4	Labor	0.00928	0.14555	0.32685	0.11793	0.16624	0.00063	0.12277	0.03188	0.03611	0.04277	1.00000
5	Net Plant (less gen. and int.)	0.02159	0.03887	0.07675	0.23875	0.33661	0.00987	0.11422	0.11109	0.01442	0.03784	1.00000
6	Rate Base	0.02392	0.04290	0.08460	0.22777	0.32114	0.01096	0.12466	0.10892	0.01558	0.03954	1.00000
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Alloc	Description	Rate F							Total
		Residential	Non-Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	
1	Total Usage	0.58211	0.20966	0.10183	0.04094	0.06375	0.00171	-	1.00000
2	Base/Extra Daily	0.63905	0.18662	0.08767	0.03237	0.05326	0.00104	-	1.00000
3	Base/Extra Daily w/ Fire	0.60673	0.17648	0.08286	0.03053	0.05030	0.01189	0.04122	1.00000
4	Base/Extra Hourly w/ Fire	0.74445	0.15534	0.01992	0.01167	-	0.01548	0.05315	1.00000
5	Storage	0.66039	0.12914	0.05195	0.01803	0.02951	0.02504	0.08595	1.00000
7	Hydrants	-	-	-	-	-	0.00092	0.99908	1.00000
8	Meters	0.74514	0.22859	0.02388	0.00128	0.00110	-	-	1.00000
9	Services	0.85344	0.06932	0.00262	0.00013	0.00015	0.07433	-	1.00000
10	Customers	0.92476	0.05262	0.00039	0.00001	0.00001	0.02220	-	1.00000

Missouri-American Water Company
Class Cost of Service Study - Functional Allocators to Customer Class
Case No: WR-2026-0304, SR-2026-0305

	Functional COS	Alloc	Description	Rate F							Total	Variance
				Residential	Non-Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire		
Source of Supply Expense												
Fixed	\$ 8,880,051	2	Base/Extra Daily	\$ 4,311,390	\$ 1,721,618	\$ 1,531,352	\$ 796,102	\$ 518,123	\$ 1,467	\$ -	\$ 8,880,051	\$ -
Variable	\$ 4,602,953	1	Total Usage	\$ 1,876,758	\$ 913,440	\$ 1,034,487	\$ 467,947	\$ 309,225	\$ 1,097	\$ -	\$ 4,602,953	\$ -
Power and Pumping Expenses												
Fixed	\$ 12,496,922	3	Base/Extra Daily w/ Fire	\$ 5,560,011	\$ 2,194,289	\$ 1,916,696	\$ 1,007,471	\$ 654,949	\$ 281,287	\$ 882,220	\$ 12,496,922	\$ -
Variable	\$ 1,932,654	1	Total Usage	\$ 787,999	\$ 383,528	\$ 434,353	\$ 196,478	\$ 129,835	\$ 461	\$ -	\$ 1,932,654	\$ -
Water Treatment												
Fixed	\$ 37,265,325	2	Base/Extra Daily	\$ 18,092,840	\$ 7,224,805	\$ 6,426,351	\$ 3,340,858	\$ 2,174,314	\$ 6,156	\$ -	\$ 37,265,325	\$ -
Variable	\$ 6,466,576	1	Total Usage	\$ 2,636,611	\$ 1,283,269	\$ 1,453,325	\$ 657,407	\$ 434,422	\$ 1,541	\$ -	\$ 6,466,576	\$ -
Transmission	\$ 26,220,982	3	Base/Extra Daily w/ Fire	\$ 11,665,988	\$ 4,604,047	\$ 4,021,601	\$ 2,113,870	\$ 1,374,210	\$ 590,194	\$ 1,851,071	\$ 26,220,982	\$ -
Distribution	\$ 42,872,514	4	Base/Extra Hourly w/ Fire	\$ 27,115,513	\$ 7,653,053	\$ 858,310	\$ 1,201,579	\$ -	\$ 1,461,780	\$ 4,582,278	\$ 42,872,514	\$ -
Storage	\$ 3,994,351	5	Storage	\$ 2,406,433	\$ 579,387	\$ 371,677	\$ 200,576	\$ 130,048	\$ 74,216	\$ 232,013	\$ 3,994,351	\$ -
Meters	\$ 26,545,520	8	Meters	\$ 19,113,478	\$ 6,527,387	\$ 618,029	\$ 158,512	\$ 128,114	\$ -	\$ -	\$ 26,545,520	\$ -
Services	\$ 21,859,222	9	Services	\$ 18,090,541	\$ 2,136,069	\$ 80,676	\$ 22,260	\$ 7,905	\$ 1,521,771	\$ -	\$ 21,859,222	\$ -
Customers	\$ 9,981,121	10	Customers	\$ 8,944,266	\$ 826,757	\$ 4,880	\$ 1,581	\$ 206	\$ 203,431	\$ -	\$ 9,981,121	\$ -
Hydrants	\$ 10,527,389	7	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,067	\$ 10,284,321	\$ 10,527,389	\$ -
Total	\$ 213,645,579			\$ 120,601,828	\$ 36,047,649	\$ 18,751,738	\$ 10,164,642	\$ 5,861,351	\$ 4,386,467	\$ 17,831,904	\$ 213,645,579	\$ -
				56.45%	16.87%	8.78%	4.76%	2.74%	2.05%	8.35%	100.00%	
Rate Year Water Revenue												
Rate Year Water Revenue	\$ 160,598,892			\$ 94,546,801	\$ 40,618,928	\$ 15,310,100	\$ 6,097,681	\$ 1,494,134	\$ 2,531,248	\$ -	\$ 160,598,892	\$ -
Other Water Operating Revenues	\$ 1,372,931											
Increase	\$ 53,046,687			\$ 26,055,028	\$ (4,571,279)	\$ 3,441,638	\$ 4,066,960	\$ 4,367,217	\$ 1,855,219	\$ 17,831,904	\$ 53,046,687	\$ -
Percent Increase	33.0%			27.56%	-11.25%	22.48%	66.70%	292.29%	73.29%	0.00%	33.03%	
Rate Year Revenue												
Rate Year Revenue				\$ 94,546,801	\$ 40,618,928	\$ 15,310,100	\$ 6,097,681	\$ 1,494,134	\$ 2,531,248	\$ -	\$ 160,598,892	
Cost of Service Increase				\$ 26,055,028	\$ (4,571,279)	\$ 3,441,638	\$ 4,066,960	\$ 4,367,217	\$ 1,855,219	\$ 17,831,904	\$ 53,046,687	
Allocation of Public Fire				\$ 12,979,591	\$ 4,432,622	\$ 419,691				\$ (17,831,904)	\$ -	
Revenue Target				\$ 133,581,419	\$ 40,480,271	\$ 19,171,429	\$ 10,164,642	\$ 5,861,351	\$ 4,386,467	\$ -	\$ 213,645,579	
Percent Increase				41.3%	-0.3%	25.2%	66.7%	292.3%	73.3%	0.0%	33.0%	

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

Source of Supply Expense	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Operating Expense															
Purchased Water	\$ 1,532,866	A	Source of Supply	\$ 1,532,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,532,866	\$ -
Fuel and Power	\$ 3,070,088	A	Source of Supply	\$ 3,070,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,070,088	\$ -
Salaries and Wages	\$ 115	A	Source of Supply	\$ 115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ -
Contract Services - Eng	\$ 212	A	Source of Supply	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212	\$ -
Contract Services - Other	\$ 84,755	A	Source of Supply	\$ 84,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,755	\$ -
Building Maintenance and Services	\$ 410,985	A	Source of Supply	\$ 410,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,985	\$ -
Miscellaneous	\$ 768	A	Source of Supply	\$ 768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768	\$ -
Telecommunications	\$ 2,842	A	Source of Supply	\$ 2,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,842	\$ -
Postage	\$ -	A	Source of Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 2,700	A	Source of Supply	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700	\$ -
Materials & Supplies	\$ 3,058	A	Source of Supply	\$ 3,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,058	\$ -
Rents-Property	\$ 404	A	Source of Supply	\$ 404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 404	\$ -
Rents-Equipment	\$ 58	A	Source of Supply	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58	\$ -
Transportation	\$ 212	A	Source of Supply	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212	\$ -
	\$ 5,109,064			\$ 5,109,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,109,064	\$ -
Maintenance Expense															
Salaries and Wages	\$ 71,038	A	Source of Supply	\$ 71,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,038	\$ -
Materials & Supplies	\$ 7,537	A	Source of Supply	\$ 7,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,537	\$ -
Transportation	\$ 12	A	Source of Supply	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -
Miscellaneous	\$ 8,743	A	Source of Supply	\$ 8,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,743	\$ -
Contract Services - Eng	\$ 5,862	A	Source of Supply	\$ 5,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,862	\$ -
Contract Services - Other	\$ 48,877	A	Source of Supply	\$ 48,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,877	\$ -
	\$ 142,069			\$ 142,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,069	\$ -
Total SS Expense	\$ 5,251,134			\$ 5,251,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,251,134	\$ -
Power and Pumping Expenses															
Operating Expense															
Fuel and Power	\$ 1,932,654	B	Pumping	\$ -	\$ 1,932,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,932,654	\$ -
Salaries and Wages	\$ 719,209	B	Pumping	\$ -	\$ 719,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,209	\$ -
Employee Benefits	\$ 21	B	Pumping	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ -
Building Maintenance and Services	\$ 5,830	B	Pumping	\$ -	\$ 5,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,830	\$ -
Miscellaneous	\$ 2,269	B	Pumping	\$ -	\$ 2,269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,269	\$ -
Office supplies and services	\$ 82	B	Pumping	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82	\$ -
Materials & Supplies	\$ 3,720	B	Pumping	\$ -	\$ 3,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,720	\$ -
Rents-Property	\$ 12	B	Pumping	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ -
Rents-Equipment	\$ 746	B	Pumping	\$ -	\$ 746	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746	\$ -
Transportation	\$ 1,764	B	Pumping	\$ -	\$ 1,764	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,764	\$ -
	\$ 2,666,307			\$ -	\$ 2,666,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,666,307	\$ -
Maintenance Expense															
Salaries and Wages	\$ 397,056	B	Pumping	\$ -	\$ 397,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397,056	\$ -
Transportation	\$ 1,411	B	Pumping	\$ -	\$ 1,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411	\$ -
Contract Services - Eng	\$ 28,940	B	Pumping	\$ -	\$ 28,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,940	\$ -
Contract Services - Other	\$ 211,190	B	Pumping	\$ -	\$ 211,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,190	\$ -
Miscellaneous	\$ 21,101	B	Pumping	\$ -	\$ 21,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,101	\$ -
Materials & Supplies	\$ 55,380	B	Pumping	\$ -	\$ 55,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,380	\$ -
	\$ 715,079			\$ -	\$ 715,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 715,079	\$ -
Total Pumping Expense	\$ 3,381,386			\$ -	\$ 3,381,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,381,386	\$ -
Water Treatment															
Operating Expense															
Fuel and Power	\$ 359,189	C	Water Treatment	\$ -	\$ -	\$ 359,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,189	\$ -
Chemicals	\$ 4,589,322	C	Water Treatment	\$ -	\$ -	\$ 4,589,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,589,322	\$ -
Waste Disposal	\$ 1,518,065	C	Water Treatment	\$ -	\$ -	\$ 1,518,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,518,065	\$ -
Salaries and Wages	\$ 1,822,040	C	Water Treatment	\$ -	\$ -	\$ 1,822,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,822,040	\$ -
Employee Benefits	\$ 1,637	C	Water Treatment	\$ -	\$ -	\$ 1,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,637	\$ -
Contract Services - Eng	\$ 8,771	C	Water Treatment	\$ -	\$ -	\$ 8,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,771	\$ -
Contract Services - Other	\$ 41,108	C	Water Treatment	\$ -	\$ -	\$ 41,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,108	\$ -
Building Maintenance and Services	\$ 52,289	C	Water Treatment	\$ -	\$ -	\$ 52,289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,289	\$ -
Miscellaneous	\$ 151,680	C	Water Treatment	\$ -	\$ -	\$ 151,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,680	\$ -
Telecommunications	\$ 1,483	C	Water Treatment	\$ -	\$ -	\$ 1,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,483	\$ -
Postage	\$ -	C	Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 11,550	C	Water Treatment	\$ -	\$ -	\$ 11,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,550	\$ -
Materials & Supplies	\$ 21,737	C	Water Treatment	\$ -	\$ -	\$ 21,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,737	\$ -
Rents-Property	\$ -	C	Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents-Equipment	\$ (12)	C	Water Treatment	\$ -	\$ -	\$ (12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12)	\$ -
Transportation	\$ 572	C	Water Treatment	\$ -	\$ -	\$ 572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572	\$ -
	\$ 8,579,431			\$ -	\$ -	\$ 8,579,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,579,431	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Maintenance Expense															
Salaries and Wages	\$ 684,637	C	Water Treatment	\$ -	\$ -	\$ 684,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684,637	\$ -
Transportation	\$ 8,884	C	Water Treatment	\$ -	\$ -	\$ 8,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,884	\$ -
Contract Services - Eng	\$ 7,405	C	Water Treatment	\$ -	\$ -	\$ 7,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,405	\$ -
Contract Services - Other	\$ 250,944	C	Water Treatment	\$ -	\$ -	\$ 250,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,944	\$ -
Miscellaneous	\$ 44,721	C	Water Treatment	\$ -	\$ -	\$ 44,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,721	\$ -
Materials & Supplies	\$ 341,966	C	Water Treatment	\$ -	\$ -	\$ 341,966	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,966	\$ -
	\$ 1,338,558			\$ -	\$ -	\$ 1,338,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,338,558	\$ -
Total Water Treatment Expense	\$ 9,917,989			\$ -	\$ -	\$ 9,917,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,917,989	\$ -
Transmission & Distribution Expense															
Operating Expense															
Fuel and Power	\$ 308,580	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 75,638	\$ 123,672	\$ -	\$ 109,270	\$ -	\$ -	\$ -	\$ 308,580	\$ -
Salaries and Wages	\$ 1,608,162	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 394,189	\$ 644,517	\$ -	\$ 569,457	\$ -	\$ -	\$ -	\$ 1,608,162	\$ -
Employee Benefits	\$ 1,285	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 315	\$ 515	\$ -	\$ 455	\$ -	\$ -	\$ -	\$ 1,285	\$ -
Contract Services - Eng	\$ 13,811	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 3,385	\$ 5,535	\$ -	\$ 4,890	\$ -	\$ -	\$ -	\$ 13,811	\$ -
Contract Services - Other	\$ 650,787	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 159,519	\$ 260,821	\$ -	\$ 230,446	\$ -	\$ -	\$ -	\$ 650,787	\$ -
Building Maintenance and Services	\$ 260,791	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 63,924	\$ 104,519	\$ -	\$ 92,347	\$ -	\$ -	\$ -	\$ 260,791	\$ -
Miscellaneous	\$ 62,387	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 15,292	\$ 25,004	\$ -	\$ 22,092	\$ -	\$ -	\$ -	\$ 62,387	\$ -
Telecommunications	\$ 2,240	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 549	\$ 898	\$ -	\$ 793	\$ -	\$ -	\$ -	\$ 2,240	\$ -
Postage	\$ -	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ 49,590	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 12,155	\$ 19,875	\$ -	\$ 17,560	\$ -	\$ -	\$ -	\$ 49,590	\$ -
Materials & Supplies	\$ 145,879	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 35,758	\$ 58,465	\$ -	\$ 51,657	\$ -	\$ -	\$ -	\$ 145,879	\$ -
Rents-Property	\$ -	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents-Equipment	\$ 2,954	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 724	\$ 1,184	\$ -	\$ 1,046	\$ -	\$ -	\$ -	\$ 2,954	\$ -
Transportation	\$ 197,222	1	T/D Oper. Expense	\$ -	\$ -	\$ -	\$ 48,342	\$ 79,042	\$ -	\$ 69,837	\$ -	\$ -	\$ -	\$ 197,222	\$ -
	\$ 3,303,689			\$ -	\$ -	\$ -	\$ 809,792	\$ 1,324,047	\$ -	\$ 1,169,850	\$ -	\$ -	\$ -	\$ 3,303,689	\$ -
Maintenance Expense															
Salaries and Wages	\$ 825,643	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 154,285	\$ 252,262	\$ 2,924	\$ 67,270	\$ 149,131	\$ -	\$ 199,772	\$ 825,643	\$ -
Contract Services - Eng	\$ 93,265	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 17,428	\$ 28,496	\$ 330	\$ 7,599	\$ 16,846	\$ -	\$ 22,566	\$ 93,265	\$ -
Contract Services - Other	\$ 1,456,656	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 272,199	\$ 445,058	\$ 5,159	\$ 118,682	\$ 263,107	\$ -	\$ 352,451	\$ 1,456,656	\$ -
Transportation	\$ 5,013	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 937	\$ 1,532	\$ 18	\$ 408	\$ 906	\$ -	\$ 1,213	\$ 5,013	\$ -
Miscellaneous	\$ 722,994	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 135,103	\$ 220,900	\$ 2,560	\$ 58,906	\$ 130,590	\$ -	\$ 174,935	\$ 722,994	\$ -
Materials & Supplies	\$ 447,211	2	T/D Maint.. Expense	\$ -	\$ -	\$ -	\$ 83,568	\$ 136,638	\$ 1,584	\$ 36,437	\$ 80,777	\$ -	\$ 108,207	\$ 447,211	\$ -
	\$ 3,550,783			\$ -	\$ -	\$ -	\$ 663,520	\$ 1,084,886	\$ 12,575	\$ 289,302	\$ 641,355	\$ -	\$ 859,144	\$ 3,550,783	\$ -
Total T&D Expense	\$ 6,854,473			\$ -	\$ -	\$ -	\$ 1,473,312	\$ 2,408,933	\$ 12,575	\$ 1,459,152	\$ 641,355	\$ -	\$ 859,144	\$ 6,854,473	\$ -
General Mains Expense															
Operations															
Salaries and Wages	\$ 479,368	K	Mains	\$ -	\$ -	\$ -	\$ 181,920	\$ 297,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 479,368	\$ -
Miscellaneous	\$ 971	K	Mains	\$ -	\$ -	\$ -	\$ 369	\$ 603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 971	\$ -
	\$ 480,340			\$ -	\$ -	\$ -	\$ 182,289	\$ 298,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,340	\$ -
Maintenance Expense															
Salaries and Wages	\$ 254,895	K	Mains	\$ -	\$ -	\$ -	\$ 96,733	\$ 158,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,895	\$ -
Miscellaneous	\$ 5,772	K	Mains	\$ -	\$ -	\$ -	\$ 2,190	\$ 3,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,772	\$ -
	\$ 260,667			\$ -	\$ -	\$ -	\$ 98,923	\$ 161,744	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,667	\$ -
General Mains Expense	\$ 741,006			\$ -	\$ -	\$ -	\$ 281,212	\$ 459,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 741,006	\$ -
Storage Expense															
Operating Expense															
Salaries and Wages	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Expense															
Salaries and Wages	\$ 1,875	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -
Miscellaneous	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,875			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -
Total Storage Expense	\$ 1,875			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -	\$ -	\$ -	\$ -	\$ 1,875	\$ -
Meter Expense															
Operating Expense															
Salaries and Wages	\$ 262,222	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,222	\$ -	\$ -	\$ -	\$ 262,222	\$ -
Miscellaneous	\$ 1,119	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,119	\$ -	\$ -	\$ -	\$ 1,119	\$ -
	\$ 263,340			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,340	\$ -	\$ -	\$ -	\$ 263,340	\$ -
Maintenance Expense															
Salaries and Wages	\$ 42,766	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,766	\$ -	\$ -	\$ -	\$ 42,766	\$ -

Missouri-American Water Company
 Class Cost of Service Study - Account Detail
 Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of			Water				Meters	Services	Customers	Hydrants	Total	Variance
				Supply	Pumping	Treatment	Transmission	Distribution	Storage							
Miscellaneous	\$ 365	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365	\$ -	\$ -	\$ -	\$ 365	\$ -
	\$ 43,132			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,132	\$ -	\$ -	\$ -	\$ 43,132	\$ -

Schedule MWM-2
MAWC Class Cost of Service Study
Case No: WR-2026-0304, SR-2026-0305
Tab: Account Detail

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of										Total	Variance				
				Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants						
Total Meter Expense	\$ 306,472			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,472	\$ -	\$ -	\$ -	\$ -	\$ 306,472	\$ -	
Service Expense																			
Operating Expense																			
Salaries and Wages	\$ -	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Service Expense	\$ 95,618			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,618	\$ -	\$ -	\$ -	\$ -	\$ 95,618	\$ -	
Maintenance Expense																			
Salaries and Wages	\$ 95,247	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,247	\$ -	\$ -	\$ -	\$ -	\$ 95,247	\$ -	
Miscellaneous	\$ 371	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371	\$ -	\$ -	\$ -	\$ -	\$ 371	\$ -	
Total Service Expense	\$ 95,618			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,618	\$ -	\$ -	\$ -	\$ -	\$ 95,618	\$ -	
Hydrant Expense																			
Maintenance Expense																			
Salaries and Wages	\$ 127,988	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,988	\$ 127,988	\$ -	
Miscellaneous	\$ 101	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101	\$ 101	\$ -	
Total Service Expense	\$ 128,088			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,088	\$ 128,088	\$ -		
Customer Accounts																			
Fuel and Power	\$ 780	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780	\$ -	\$ 780	\$ -	
Salaries and Wages	\$ 276,914	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,914	\$ -	\$ 276,914	\$ -		
Contract Services - Other	\$ 167,494	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,494	\$ -	\$ 167,494	\$ -		
Building Maintenance and Services	\$ 8,300	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,300	\$ -	\$ 8,300	\$ -		
Telecommunications	\$ 689	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 689	\$ -	\$ 689	\$ -		
Office supplies and services	\$ 7,430	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,430	\$ -	\$ 7,430	\$ -		
Materials & Supplies	\$ 43,207	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,207	\$ -	\$ 43,207	\$ -		
Transportation	\$ 158	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158	\$ -	\$ 158	\$ -		
Uncollectible Accounts	\$ 2,128,680	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,128,680	\$ -	\$ 2,128,680	\$ -		
Customer accounting, other	\$ 654,942	I	Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,942	\$ -	\$ 654,942	\$ -		
Total Customer Accounting Expense	\$ 3,288,594			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,288,594	\$ -	\$ 3,288,594	\$ -		
Administrative & General Expense																			
Operating Expense																			
Fuel and Power	\$ 21,132	3	Fixed O&M	\$ 807	\$ 1,805	\$ 4,299	\$ 2,186	\$ 3,573	\$ 18	\$ 2,199	\$ 918	\$ 4,096	\$ 1,230	\$ 21,132	\$ -	\$ 21,132	\$ -		
Salaries and Wages	\$ 6,334,854	4	Labor	\$ 58,774	\$ 922,052	\$ 2,070,552	\$ 683,219	\$ 1,117,094	\$ 3,964	\$ 777,870	\$ 201,860	\$ 228,735	\$ 270,734	\$ 6,334,854	\$ -	\$ 6,334,854	\$ -		
Employee Benefits	\$ 4,073,504	4	Labor	\$ 37,793	\$ 592,907	\$ 1,331,428	\$ 439,330	\$ 718,326	\$ 2,549	\$ 500,194	\$ 129,802	\$ 147,084	\$ 174,090	\$ 4,073,504	\$ -	\$ 4,073,504	\$ -		
Support Services Costs - Employee	\$ 7,894,810	4	Labor	\$ 73,247	\$ 1,149,107	\$ 2,580,425	\$ 851,461	\$ 1,392,178	\$ 4,940	\$ 969,421	\$ 251,568	\$ 285,061	\$ 337,402	\$ 7,894,810	\$ -	\$ 7,894,810	\$ -		
Support Services Costs - Admin	\$ 7,183,699	3	Fixed O&M	\$ 274,476	\$ 613,474	\$ 1,461,521	\$ 742,964	\$ 1,214,780	\$ 6,119	\$ 747,664	\$ 312,076	\$ 1,392,575	\$ 418,049	\$ 7,183,699	\$ -	\$ 7,183,699	\$ -		
Contract Services - Eng	\$ (26,622)	3	Fixed O&M	\$ (1,017)	\$ (2,274)	\$ (5,416)	\$ (2,753)	\$ (4,502)	\$ (23)	\$ (2,771)	\$ (1,157)	\$ (5,161)	\$ (1,549)	\$ (26,622)	\$ -	\$ (26,622)	\$ -		
Contract Services - Other	\$ 509,087	3	Fixed O&M	\$ 19,451	\$ 43,475	\$ 103,574	\$ 52,652	\$ 86,088	\$ 434	\$ 52,985	\$ 22,116	\$ 98,688	\$ 29,626	\$ 509,087	\$ -	\$ 509,087	\$ -		
Building Maintenance and Services	\$ 196,524	3	Fixed O&M	\$ 7,509	\$ 16,783	\$ 39,983	\$ 20,325	\$ 33,233	\$ 167	\$ 20,454	\$ 8,537	\$ 38,097	\$ 11,437	\$ 196,524	\$ -	\$ 196,524	\$ -		
Miscellaneous	\$ 1,095,237	3	Fixed O&M	\$ 41,847	\$ 93,531	\$ 222,826	\$ 113,273	\$ 185,207	\$ 933	\$ 113,990	\$ 47,580	\$ 212,314	\$ 63,736	\$ 1,095,237	\$ -	\$ 1,095,237	\$ -		
Telecommunications	\$ 637,054	3	Fixed O&M	\$ 24,341	\$ 54,403	\$ 129,608	\$ 65,886	\$ 107,727	\$ 543	\$ 66,303	\$ 27,675	\$ 123,494	\$ 37,073	\$ 637,054	\$ -	\$ 637,054	\$ -		
Postage	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Office supplies and services	\$ 431,533	3	Fixed O&M	\$ 16,488	\$ 36,852	\$ 87,795	\$ 44,631	\$ 72,973	\$ 368	\$ 44,913	\$ 18,747	\$ 83,654	\$ 25,113	\$ 431,533	\$ -	\$ 431,533	\$ -		
Materials & Supplies	\$ 106,400	3	Fixed O&M	\$ 4,065	\$ 9,086	\$ 21,647	\$ 11,004	\$ 17,992	\$ 91	\$ 11,074	\$ 4,622	\$ 20,626	\$ 6,192	\$ 106,400	\$ -	\$ 106,400	\$ -		
Communications	\$ 16,755	3	Fixed O&M	\$ 640	\$ 1,431	\$ 3,409	\$ 1,733	\$ 2,833	\$ 14	\$ 1,744	\$ 728	\$ 3,248	\$ 975	\$ 16,755	\$ -	\$ 16,755	\$ -		
Rents-Property	\$ 20,153	3	Fixed O&M	\$ 770	\$ 1,721	\$ 4,100	\$ 2,084	\$ 3,408	\$ 17	\$ 2,097	\$ 875	\$ 3,907	\$ 1,173	\$ 20,153	\$ -	\$ 20,153	\$ -		
Rents-Equipment	\$ 944	3	Fixed O&M	\$ 36	\$ 81	\$ 192	\$ 98	\$ 160	\$ 1	\$ 98	\$ 41	\$ 183	\$ 55	\$ 944	\$ -	\$ 944	\$ -		
Transportation	\$ 952,816	3	Fixed O&M	\$ 36,405	\$ 81,369	\$ 193,850	\$ 98,544	\$ 161,123	\$ 812	\$ 99,167	\$ 41,392	\$ 184,705	\$ 55,448	\$ 952,816	\$ -	\$ 952,816	\$ -		
Regulatory Expense	\$ 165,257	3	Fixed O&M	\$ 6,314	\$ 14,113	\$ 33,621	\$ 17,091	\$ 27,945	\$ 141	\$ 17,200	\$ 7,179	\$ 32,035	\$ 9,617	\$ 165,257	\$ -	\$ 165,257	\$ -		
Insurance	\$ 3,266,918	3	Fixed O&M	\$ 124,823	\$ 278,989	\$ 664,654	\$ 337,876	\$ 552,443	\$ 2,783	\$ 340,014	\$ 141,922	\$ 633,299	\$ 190,116	\$ 3,266,918	\$ -	\$ 3,266,918	\$ -		
Total A&G Expense	\$ 32,880,056			\$ 726,770	\$ 3,908,905	\$ 8,948,069	\$ 3,481,604	\$ 5,692,583	\$ 23,868	\$ 3,764,617	\$ 1,216,482	\$ 3,486,640	\$ 1,630,517	\$ 32,880,056	\$ -	\$ 32,880,056	\$ -		
Maintenance Expense																			
Salaries and Wages	\$ 69,715	4	Labor	\$ 647	\$ 10,147	\$ 22,786	\$ 7,519	\$ 12,294	\$ 44	\$ 8,560	\$ 2,221	\$ 2,517	\$ 2,979	\$ 69,715	\$ -	\$ 69,715	\$ -		
Transportation	\$ 555	3	Fixed O&M	\$ 21	\$ 47	\$ 113	\$ 57	\$ 94	\$ 0	\$ 58	\$ 24	\$ 108	\$ 32	\$ 555	\$ -	\$ 555	\$ -		
Contract Services - Eng	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Contract Services - Other	\$ 37,359	3	Fixed O&M	\$ 1,427	\$ 3,190	\$ 7,601	\$ 3,864	\$ 6,318	\$ 32	\$ 3,888	\$ 1,623	\$ 7,242	\$ 2,174	\$ 37,359	\$ -	\$ 37,359	\$ -		
Miscellaneous	\$ 14,488	3	Fixed O&M	\$ 554	\$ 1,237	\$ 2,948	\$ 1,498	\$ 2,450	\$ 12	\$ 1,508	\$ 629	\$ 2,809	\$ 843	\$ 14,488	\$ -	\$ 14,488	\$ -		
Materials & Supplies	\$ 22,835	3	Fixed O&M	\$ 872	\$ 1,950	\$ 4,646	\$ 2,362	\$ 3,861	\$ 19	\$ 2,377	\$ 992	\$ 4,427	\$ 1,329	\$ 22,835	\$ -	\$ 22,835	\$ -		
Total A&G Expense	\$ 144,951			\$ 3,521	\$ 16,572	\$ 38,093	\$ 15,300	\$ 25,016	\$ 108	\$ 16,391	\$ 5,490	\$ 17,102	\$ 7,358	\$ 144,951	\$ -	\$ 144,951	\$ -		
Total A&G Expense	\$ 33,025,007			\$ 730,291	\$ 3,925,477	\$ 8,986,162	\$ 3,496,904	\$ 5,717,599	\$ 23,976	\$ 3,781,008	\$ 1,221,972	\$ 3,503,742	\$ 1,637,875	\$ 33,025,007	\$ -	\$ 33,025,007	\$ -		
Total Operations & Maintenance Exp. (Other Water)	\$ 62,991,642			\$ 5,981,425	\$ 7,306,863	\$ 18,904,151	\$ 5,251,428	\$ 8,586,327	\$ 38,426	\$ 5,546,632	\$ 1,958,946	\$ 6,792,336	\$ 2,625,107	\$ 62,991,642	\$ -	\$ 62,991,642	\$ -		

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
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Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Taxes Other Than Income Tax															
Property Taxes	\$ 14,214,213	5	Net Plant (less gen. a)	\$ 673,714	\$ 577,050	\$ 2,116,126	\$ 2,460,406	\$ 4,022,877	\$ 334,240	\$ 1,330,023	\$ 1,808,550	\$ 216,041	\$ 675,187	\$ 14,214,213	\$ -
Payroll Taxes	\$ 1,067,662	4	Labor	\$ 9,906	\$ 155,400	\$ 348,966	\$ 115,148	\$ 188,272	\$ 668	\$ 131,100	\$ 34,021	\$ 38,550	\$ 45,629	\$ 1,067,662	\$ -
Utility Reg Assessment	\$ 1,491,521	6	Rate Base	\$ 81,319	\$ 69,349	\$ 254,812	\$ 233,534	\$ 381,839	\$ 40,376	\$ 158,977	\$ 169,364	\$ 25,761	\$ 76,191	\$ 1,491,521	\$ 0
Other Taxes	\$ (56,191)	6	Rate Base	\$ (3,064)	\$ (2,613)	\$ (9,600)	\$ (8,798)	\$ (14,385)	\$ (1,521)	\$ (5,989)	\$ (6,381)	\$ (971)	\$ (2,870)	\$ (56,191)	\$ (0)
	\$ 16,717,204			\$ 761,875	\$ 799,187	\$ 2,710,304	\$ 2,800,290	\$ 4,578,603	\$ 373,763	\$ 1,614,110	\$ 2,005,554	\$ 279,382	\$ 794,136	\$ 16,717,204	\$ 0
Total Taxes Other Than Income Taxes (Other Water)	\$ 16,717,204			\$ 761,875	\$ 799,187	\$ 2,710,304	\$ 2,800,290	\$ 4,578,603	\$ 373,763	\$ 1,614,110	\$ 2,005,554	\$ 279,382	\$ 794,136	\$ 16,717,204	\$ 0
Plant Depreciation															
Intangible Plant															
Organization	\$ -	5	Net Plant (less gen. a)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchises	\$ -	5	Net Plant (less gen. a)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other P/E-Intangible	\$ -	5	Net Plant (less gen. a)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Source of Supply															
Land & Land Rights	\$ -	A	Source of Supply	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structures & Improvements	\$ 699,367	A	Source of Supply	\$ 699,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 699,367	\$ -
Collection & Impound Reservoirs	\$ 2,567	A	Source of Supply	\$ 2,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,567	\$ -
Lake, River, & Other Intakes	\$ 183,327	A	Source of Supply	\$ 183,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 183,327	\$ -
Wells & Springs	\$ 261,214	A	Source of Supply	\$ 261,214	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,214	\$ -
Infiltration Galleries & Tunnels	\$ 32	A	Source of Supply	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32	\$ -
Supply Mains	\$ 149,070	A	Source of Supply	\$ 149,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149,070	\$ -
Other P/E-Supply	\$ 16,259	A	Source of Supply	\$ 16,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,259	\$ -
Water Pumping															
Pumping Land & Land Rights	\$ -	B	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumping Structures & Improvements	\$ 417,101	B	Pumping	\$ -	\$ 417,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 417,101	\$ -
Boiler Plant Equipment	\$ -	B	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Generation Equipment	\$ 199,362	B	Pumping	\$ -	\$ 199,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,362	\$ -
Steam Pumping Equipment	\$ 6,107	B	Pumping	\$ -	\$ 6,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,107	\$ -
Electric Pumping Equipment	\$ 537,477	B	Pumping	\$ -	\$ 537,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,477	\$ -
Diesel Pumping Equipment	\$ 3,015	B	Pumping	\$ -	\$ 3,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,015	\$ -
Pump Equip Hydraulic	\$ 7,820	B	Pumping	\$ -	\$ 7,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,820	\$ -
Other Pumping Equipment	\$ 177,972	B	Pumping	\$ -	\$ 177,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177,972	\$ -
Water Treatment															
Water Treatment Land & Land Rights	\$ -	C	Water Treatment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Structures & Improvements	\$ 1,699,728	C	Water Treatment	\$ -	\$ -	\$ 1,699,728	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,699,728	\$ -
Water Treatment Equipment	\$ 2,719,847	C	Water Treatment	\$ -	\$ -	\$ 2,719,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,719,847	\$ -
Water Treatment - Other	\$ 106,845	C	Water Treatment	\$ -	\$ -	\$ 106,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,845	\$ -
T&D															
Transmission & Distribution Land	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission & Distribution Structures & Impr	\$ 282,340	K	Mains	\$ -	\$ -	\$ -	\$ 107,148	\$ 175,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,340	\$ -
TD Mains 4in & Less	\$ 582,281	E	Distribution	\$ -	\$ -	\$ -	\$ -	\$ 582,281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 582,281	\$ -
TD Mains 6in to 8in	\$ 4,387,531	E	Distribution	\$ -	\$ -	\$ -	\$ -	\$ 4,387,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,387,531	\$ -
TD Mains 10in to 16in	\$ 2,188,960	D	Transmission	\$ -	\$ -	\$ -	\$ 2,188,960	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,188,960	\$ -
TD Mains 18in & Grtr	\$ 850,595	D	Transmission	\$ -	\$ -	\$ -	\$ 850,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,595	\$ -
Other Transmission & Distribution Plant	\$ 3,265	K	Mains	\$ -	\$ -	\$ -	\$ 1,239	\$ 2,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,265	\$ -
Storage															
Distribution Reservoirs & Standpipes	\$ 1,005,768	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,005,768	\$ -	\$ -	\$ -	\$ -	\$ 1,005,768	\$ -
Distribution Reservoirs & Standpipes - Tank Coating	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meters															
Meters	\$ 8,169,775	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,169,775	\$ -	\$ -	\$ -	\$ 8,169,775	\$ -
Meter Installation	\$ 493,405	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,405	\$ -	\$ -	\$ -	\$ 493,405	\$ -
Meter Vaults	\$ -	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services															
Services	\$ 4,870,173	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,870,173	\$ -	\$ -	\$ 4,870,173	\$ -
Hydrants															
Hydrants	\$ 1,968,548	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,968,548	\$ 1,968,548	\$ -
Fire Mains	\$ 8,797	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,797	\$ 8,797	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

General Plant	Post Test Year	Alloc	Description	Source of												Total	Variance								
				Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants												
General Land & Land Rights	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Stores Shops Equipment Structures	\$ 813,672	3	Fixed O&M	\$ 31,089	\$ 69,486	\$ 165,541	\$ 84,153	\$ 137,594	\$ 693	\$ 84,685	\$ 35,348	\$ 157,732	\$ 47,351	\$ 813,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Office Structures	\$ 295,290	3	Fixed O&M	\$ 11,282	\$ 25,217	\$ 60,077	\$ 30,540	\$ 49,934	\$ 252	\$ 30,733	\$ 12,828	\$ 57,242	\$ 17,184	\$ 295,290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Structures - HVAC	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Miscellaneous Structures	\$ 104,662	3	Fixed O&M	\$ 3,999	\$ 8,938	\$ 21,293	\$ 10,824	\$ 17,699	\$ 89	\$ 10,893	\$ 4,547	\$ 20,289	\$ 6,091	\$ 104,662	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Structures & Improvements - Leasehold	\$ 1,328	3	Fixed O&M	\$ 51	\$ 113	\$ 270	\$ 137	\$ 225	\$ 1	\$ 138	\$ 58	\$ 257	\$ 77	\$ 1,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Furniture and Equipment	\$ 103,807	3	Fixed O&M	\$ 3,966	\$ 8,865	\$ 21,120	\$ 10,736	\$ 17,554	\$ 88	\$ 10,804	\$ 4,510	\$ 20,123	\$ 6,041	\$ 103,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computers & Peripheral Equipment	\$ 783,815	3	Fixed O&M	\$ 29,948	\$ 66,936	\$ 159,467	\$ 81,065	\$ 132,545	\$ 668	\$ 81,578	\$ 34,051	\$ 151,944	\$ 45,613	\$ 783,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Computer Hardware & Software	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Computer Software	\$ 1,784,319	3	Fixed O&M	\$ 68,176	\$ 152,377	\$ 363,019	\$ 184,541	\$ 301,733	\$ 1,520	\$ 185,708	\$ 77,515	\$ 345,894	\$ 103,837	\$ 1,784,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personal Computer Software	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Office Equipment	\$ 4,690	3	Fixed O&M	\$ 179	\$ 400	\$ 954	\$ 485	\$ 793	\$ 4	\$ 488	\$ 204	\$ 909	\$ 273	\$ 4,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BTS Initial Investment	\$ 621,002	3	Fixed O&M	\$ 23,727	\$ 53,032	\$ 126,343	\$ 64,226	\$ 105,013	\$ 529	\$ 64,633	\$ 26,978	\$ 120,383	\$ 36,139	\$ 621,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment - Light Trucks	\$ 886,563	3	Fixed O&M	\$ 33,874	\$ 75,711	\$ 180,313	\$ 91,692	\$ 149,920	\$ 755	\$ 92,272	\$ 38,514	\$ 171,862	\$ 51,593	\$ 886,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment - Heavy Trucks	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment - Cars	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment - Other	\$ 378,781	3	Fixed O&M	\$ 14,473	\$ 32,347	\$ 77,063	\$ 39,175	\$ 64,053	\$ 323	\$ 39,423	\$ 16,455	\$ 73,427	\$ 22,043	\$ 378,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Stores Equipment	\$ 7,335	3	Fixed O&M	\$ 280	\$ 626	\$ 1,492	\$ 759	\$ 1,240	\$ 6	\$ 763	\$ 319	\$ 1,422	\$ 427	\$ 7,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Tools, Shop, & Garage Equipment	\$ 272,191	3	Fixed O&M	\$ 10,400	\$ 23,245	\$ 55,377	\$ 28,151	\$ 46,028	\$ 232	\$ 28,329	\$ 11,825	\$ 52,765	\$ 15,840	\$ 272,191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Laboratory Equipment	\$ 34,751	C	Water Treatment	\$ -	\$ -	\$ 34,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Power Operated Equipment	\$ 90,414	3	Fixed O&M	\$ 3,455	\$ 7,721	\$ 18,395	\$ 9,351	\$ 15,289	\$ 77	\$ 9,410	\$ 3,928	\$ 17,527	\$ 5,262	\$ 90,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communication Equipment	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communication Equipment (non telephone)	\$ 774,413	3	Fixed O&M	\$ 29,589	\$ 66,133	\$ 157,554	\$ 80,093	\$ 130,955	\$ 660	\$ 80,599	\$ 33,642	\$ 150,122	\$ 45,066	\$ 774,413	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telephone Equipment	\$ 4,219	3	Fixed O&M	\$ 161	\$ 360	\$ 858	\$ 436	\$ 713	\$ 4	\$ 439	\$ 183	\$ 818	\$ 246	\$ 4,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Equipment	\$ 181,004	3	Fixed O&M	\$ 6,916	\$ 15,457	\$ 36,825	\$ 18,720	\$ 30,608	\$ 154	\$ 18,839	\$ 7,863	\$ 35,088	\$ 10,533	\$ 181,004	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Tangible Property	\$ 11,216	3	Fixed O&M	\$ 429	\$ 958	\$ 2,282	\$ 1,160	\$ 1,897	\$ 10	\$ 1,167	\$ 487	\$ 2,174	\$ 653	\$ 11,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation Equipment Capitalization	\$ (571,851)	3	Fixed O&M	\$ (21,849)	\$ (48,835)	\$ (116,343)	\$ (59,143)	\$ (96,701)	\$ (487)	\$ (59,517)	\$ (24,842)	\$ (110,854)	\$ (33,278)	\$ (571,851)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Plant Depreciation (Other Water)	\$ 38,580,168			\$ 1,561,980	\$ 1,907,945	\$ 5,893,129	\$ 3,825,043	\$ 6,254,121	\$ 1,011,344	\$ 9,344,564	\$ 5,154,583	\$ 1,269,124	\$ 2,358,335	\$ 38,580,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Depreciation - Acquisition	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - Mains	\$ (601,196)	K	Mains	\$ -	\$ -	\$ -	\$ (228,154)	\$ (373,042)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (601,196)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - Ext Dep	\$ (303,340)	K	Mains	\$ -	\$ -	\$ -	\$ (115,117)	\$ (188,222)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (303,340)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - Services	\$ (7,200)	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,200)	\$ -	\$ -	\$ (7,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - Meters	\$ (52,672)	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (52,672)	\$ -	\$ -	\$ -	\$ (52,672)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - Hydrants	\$ (101,304)	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (101,304)	\$ (101,304)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - Other	\$ (90,264)	K	Mains	\$ -	\$ -	\$ -	\$ (34,255)	\$ (56,009)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90,264)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Non Taxable - WIP	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Mains	\$ (293,884)	K	Mains	\$ -	\$ -	\$ -	\$ (111,529)	\$ (182,355)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (293,884)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Extension Deposits	\$ (91,270)	K	Mains	\$ -	\$ -	\$ -	\$ (34,637)	\$ (56,633)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (91,270)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Services	\$ (917,508)	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (917,508)	\$ -	\$ -	\$ (917,508)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Meters	\$ (29,440)	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,440)	\$ -	\$ -	\$ -	\$ (29,440)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Hydrants	\$ (100)	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100)	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Other	\$ (4,269)	K	Mains	\$ -	\$ -	\$ -	\$ (1,620)	\$ (2,649)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,269)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - WIP	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CIAC-Taxable - Services SIT	\$ -	K	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Amortization of CIAC (Other Water)	\$ (2,492,447)			\$ -	\$ -	\$ -	\$ (525,313)	\$ (858,910)	\$ -	\$ (82,112)	\$ (924,708)	\$ -	\$ (101,404)	\$ (2,492,447)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Depreciation Expense (Other Water)	\$ 36,087,722			\$ 1,561,980	\$ 1,907,945	\$ 5,893,129	\$ 3,299,730	\$ 5,395,211	\$ 1,011,344	\$ 9,262,452	\$ 4,229,876	\$ 1,269,124	\$ 2,256,930	\$ 36,087,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Depreciation Expense	\$ 36,087,722																								
Amortization Expense																									
Hollister Pipeline	\$ 6,466	6	Rate Base	\$ 353	\$ 301	\$ 1,105	\$ 1,012	\$ 1,655	\$ 175	\$ 689	\$ 734	\$ 112	\$ 330	\$ 6,466	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Lead Service Replacement	\$ 2,881,141	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,881,141	\$ -	\$ -	\$ 2,881,141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Troubled Systems	\$ 55,018	6	Rate Base	\$ 3,000	\$ 2,558	\$ 9,399	\$ 8,614	\$ 14,085	\$ 1,489	\$ 5,864	\$ 6,247	\$ 950	\$ 2,810	\$ 55,018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Tank Painting Tracker	\$ 65,261	6	Rate Base	\$ 3,558	\$ 3,034	\$ 11,149	\$ 10,218	\$ 16,707	\$ 1,767	\$ 6,956	\$ 7,411	\$ 1,127	\$ 3,334	\$ 65,261	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise Solutions	\$ 2,494	6	Rate Base	\$ 136	\$ 116	\$ 426	\$ 391	\$ 639	\$ 68	\$ 266	\$ 283	\$ 43	\$ 127	\$ 2,494	\$ -	\$ -	\$ -	\$ -	\$						

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Plant Account															
Intangible Plant															
Organization	\$ 83,084	5	Net Plant (less gen. a)	\$ 3,938	\$ 3,373	\$ 12,369	\$ 14,381	\$ 23,514	\$ 1,954	\$ 7,774	\$ 10,571	\$ 1,263	\$ 3,947	\$ 83,084	\$ -
Franchises	\$ 43,698	5	Net Plant (less gen. a)	\$ 2,071	\$ 1,774	\$ 6,505	\$ 7,564	\$ 12,367	\$ 1,028	\$ 4,089	\$ 5,560	\$ 664	\$ 2,076	\$ 43,698	\$ -
Other P/E-Intangible	\$ 929,948	5	Net Plant (less gen. a)	\$ 44,077	\$ 37,753	\$ 138,445	\$ 160,969	\$ 263,192	\$ 21,867	\$ 87,015	\$ 118,322	\$ 14,134	\$ 44,173	\$ 929,948	\$ -
Source of Supply															
Land & Land Rights	\$ 3,809,021	A	Source of Supply	\$ 3,809,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,809,021	\$ -
Structures & Improvements	\$ 25,236,950	A	Source of Supply	\$ 25,236,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,236,950	\$ -
Collection & Impound Reservoirs	\$ 207,136	A	Source of Supply	\$ 207,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,136	\$ -
Lake, River, & Other Intakes	\$ 8,958,789	A	Source of Supply	\$ 8,958,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,958,789	\$ -
Wells & Springs	\$ 12,113,010	A	Source of Supply	\$ 12,113,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,113,010	\$ -
Infiltration Galleries & Tunnels	\$ 1,182	A	Source of Supply	\$ 1,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,182	\$ -
Supply Mains	\$ 9,997,938	A	Source of Supply	\$ 9,997,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,997,938	\$ -
Other P/E-Supply	\$ 295,555	A	Source of Supply	\$ 295,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,555	\$ -
Water Pumping															
Pumping Land & Land Rights	\$ 187,000	B	Pumping	\$ -	\$ 187,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,000	\$ -
Pumping Structures & Improvements	\$ 8,753,435	B	Pumping	\$ -	\$ 8,753,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,753,435	\$ -
Boiler Plant Equipment	\$ -	B	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Power Generation Equipment	\$ 6,939,596	B	Pumping	\$ -	\$ 6,939,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,939,596	\$ -
Steam Pumping Equipment	\$ 236,758	B	Pumping	\$ -	\$ 236,758	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,758	\$ -
Electric Pumping Equipment	\$ 21,486,826	B	Pumping	\$ -	\$ 21,486,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,486,826	\$ -
Diesel Pumping Equipment	\$ 308,424	B	Pumping	\$ -	\$ 308,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,424	\$ -
Pump Equip Hydraulic	\$ 291,177	B	Pumping	\$ -	\$ 291,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,177	\$ -
Other Pumping Equipment	\$ 8,080,520	B	Pumping	\$ -	\$ 8,080,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,080,520	\$ -
Water Treatment															
Water Treatment Land & Land Rights	\$ 1,472,731	C	Water Treatment	\$ -	\$ -	\$ 1,472,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,472,731	\$ -
Water Treatment Structures & Improvements	\$ 105,345,127	C	Water Treatment	\$ -	\$ -	\$ 105,345,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,345,127	\$ -
Water Treatment Equipment	\$ 73,676,198	C	Water Treatment	\$ -	\$ -	\$ 73,676,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,676,198	\$ -
Water Treatment - Other	\$ 378,408	C	Water Treatment	\$ -	\$ -	\$ 378,408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,408	\$ -
T&D															
Transmission & Distribution Land	\$ 1,576,755	K	Mains	\$ -	\$ -	\$ -	\$ 598,379	\$ 978,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,576,755	\$ -
Transmission & Distribution Structures & Impr	\$ 10,882,521	K	Mains	\$ -	\$ -	\$ -	\$ 4,129,917	\$ 6,752,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,882,521	\$ -
TD Mains 4in & Less	\$ 42,236,463	E	Distribution	\$ -	\$ -	\$ -	\$ -	\$ 42,236,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,236,463	\$ -
TD Mains 6in to 8in	\$ 318,254,946	E	Distribution	\$ -	\$ -	\$ -	\$ -	\$ 318,254,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,254,946	\$ -
TD Mains 10in to 16in	\$ 158,778,891	D	Transmission	\$ -	\$ -	\$ -	\$ 158,778,891	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,778,891	\$ -
TD Mains 18in & Grtr	\$ 61,698,933	D	Transmission	\$ -	\$ -	\$ -	\$ 61,698,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,698,933	\$ -
Other Transmission & Distribution Plant	\$ 111,841	K	Mains	\$ -	\$ -	\$ -	\$ 42,444	\$ 69,397	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,841	\$ -
Storage															
Distribution Reservoirs & Standpipes	\$ 32,012,178	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,012,178	\$ -	\$ -	\$ -	\$ -	\$ 32,012,178	\$ -
Distribution Reservoirs & Standpipes - Tank Coating	\$ -	F	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meters															
Meters	\$ 93,388,392	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,388,392	\$ -	\$ -	\$ -	\$ 93,388,392	\$ -
Meter Installation	\$ 23,218,039	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,218,039	\$ -	\$ -	\$ -	\$ 23,218,039	\$ -
Meter Vaults	\$ -	G	Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services															
Services	\$ 169,059,039	H	Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,059,039	\$ -	\$ -	\$ 169,059,039	\$ -
Hydrants															
Hydrants	\$ 58,213,962	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,213,962	\$ 58,213,962	\$ -
Fire Mains	\$ 407,747	J	Hydrants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407,747	\$ 407,747	\$ -
													\$ -	\$ -	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Source of Supply	Pumping	Water Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	Total	Variance
Miscellaneous T&D Operating Expense	\$ 743,680	1		\$ -	\$ -	\$ -	\$ 182,289	\$ 298,051	\$ -	\$ 263,340	\$ -	\$ -	\$ -	\$ 743,680	
				-	-	-	0.24512	0.40078	-	0.35410	-	-	-	1.00000	
Miscellaneous T&D Maintenance Expense	\$ 529,380	2		\$ -	\$ -	\$ -	\$ 98,923	\$ 161,744	\$ 1,875	\$ 43,132	\$ 95,618	\$ -	\$ 128,088	\$ 529,380	
				-	-	-	0.18687	0.30553	0.00354	0.08148	0.18062	-	0.24196	1.00000	
Fixed O&M	\$ 16,964,451	3		\$ 648,180	\$ 1,448,732	\$ 3,451,413	\$ 1,754,524	\$ 2,868,728	\$ 14,450	\$ 1,765,624	\$ 736,974	\$ 3,288,594	\$ 987,232	\$ 16,964,451	
				0.03821	0.08540	0.20345	0.10342	0.16910	0.00085	0.10408	0.04344	0.19385	0.05819	1.00000	
Labor	\$ 6,194,464	4		\$ 71,153	\$ 1,116,265	\$ 2,506,677	\$ 827,126	\$ 1,352,390	\$ 4,799	\$ 941,715	\$ 244,378	\$ 276,914	\$ 327,759	\$ 7,669,176	
				0.00928	0.14555	0.32685	0.10785	0.17634	0.00063	0.12279	0.03186	0.03611	0.04274	1.00000	
Net Plant	\$ 1,365,259,669	5		\$ 64,709,492	\$ 55,424,992	\$ 203,251,621	\$ 236,319,318	\$ 386,392,983	\$ 32,103,352	\$ 127,747,225	\$ 173,709,222	\$ 20,750,483	\$ 64,850,981	\$ 1,365,259,669	
				0.04740	0.04060	0.14887	0.17309	0.28302	0.02351	0.09357	0.12724	0.01520	0.04750	1.00000	
Rate Base	\$ 1,038,580,639	6		\$ 56,624,253	\$ 48,289,363	\$ 177,431,172	\$ 162,615,097	\$ 265,883,182	\$ 28,114,798	\$ 110,699,024	\$ 117,931,965	\$ 17,938,288	\$ 53,053,495	\$ 1,038,580,639	
				0.05452	0.04650	0.17084	0.15657	0.25601	0.02707	0.10659	0.11355	0.01727	0.05108	1.00000	
Variable Cost	\$ 13,002,184			\$ 4,602,953	\$ 1,932,654	\$ 6,466,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,002,184	

Missouri-American Water Company
Cost of Service Study - Usage Statistics
Case No: WR-2026-0304, SR-2026-0305

	Residential	Non Residential	Rate J	Rate B	Rate P	Rate F Private Fire	Public Fire	Total	
Total Usage	68,815,747	33,493,410	37,931,892	17,158,379	11,338,447	40,226		168,778,101	hundred gallons
Average Day Usage	188,536	91,763	103,923	47,009	31,064	110	-	462,406	hundred gallons
Max Day Capacity Factor	2.00	1.57	1.15	1.38	1.35			---	
Max Day Usage	377,940	144,343	119,491	64,920	42,064	21,735	68,265	838,757	hundred gallons
Extra Capacity	189,404	52,580	15,568	17,911	11,000	21,625	68,265	376,351	hundred gallons
Fire Allocator						0.24	0.76	1.00	15,000 gpm for 10 hours
Distribution Multiplier	1.00	1.00	0.14	0.40	-	1.00	1.00	N/A	
Average Hourly Usage	7,856	3,823	619	780	-	5	-	13,082	hundred gallons
Max Hour Capacity Factor	4.23	2.07	1.15	1.38	1.35			---	
Max Hour Usage	33,206	7,902	712	1,077	-	2,174	6,827	51,896	hundred gallons
Extra Capacity	25,350	4,078	93	297	-	2,169	6,827	38,814	hundred gallons
Customers	130,120	12,028	71	23	3	2,960		145,205	
Hydrants						280	11,864	12,144	
Revenue	\$ 94,546,801	\$ 40,618,928	\$ 15,310,100	\$ 6,097,681	\$ 1,494,134	\$ 2,531,248	\$ -	\$ 160,598,892	

	Residential	Non Residential	Rate J	Rate B	Rate P	Rate F Private Fire	Public Fire	Meter Weighting	Service Weighting
5/8-METER	121,351	6,005	7	-	-	-		1.0	1.0
3/4-METER	1,570	181	-	-	-	-		1.5	1.1
1-METER	6,515	2,604	5	2	1	-		2.5	1.1
1.5-METER	149	496	-	-	-	-		5.0	1.3
2-METER	155	2,528	41	12	-	117		8.0	1.4
3-METER	3	130	12	4	-	3		17.5	5.8
4-METER	-	156	31	8	-	369		30.0	5.9
6-METER	-	40	25	9	-	756		67.5	6.4
8-METER	1	31	12	2	7	454		80.0	6.9
10-METER	-	3	2	-	-	66		210.0	7.3
12-METER	-	1	-	-	-	23		265.0	7.7
16-METER	-	-	-	-	1	-		390.0	7.7

Missouri-American Water Company
Cost of Service Study - Usage Statistics
Case No: WR-2026-0304, SR-2026-0305

System Load Factor:	0.6931	667,156	max day - thousand gallons per day
System Load Factor (Fire):	0.6108	757,046	max day with fire - thousand gallons per day
System Load Factor (Hourly)	0.5372	24,353	max hour - thousand gallons per day
System Load Factor (Hourly Fire)	0.3923	33,349	max hour with fire - thousand gallons per day

Mains Statistics

Type		Pct
Distribution	62.05%	0.6205
Transmission	37.95%	0.3795
Total	100.00%	1.0000

Storage Statistics

Total Capacity	1,173,813	hundred gallons (2025 annual report)
Fire Allocation	0.0766	percentage of storage needed for maximum fire protection day
Non-Fire Allocation	0.9234	

Missouri-American Water Company
Class Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

1. VARIABLE COST

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Total Usage	68,815,747	33,493,410	37,931,892	17,158,379	11,338,447	40,226	-	168,778,101	hundred gallons
Allocator	0.4077	0.1984	0.2247	0.1017	0.0672	0.0002	-	1.0000	

2. BASE/EXTRA DAILY

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Daily Use	188,536	91,763	103,923	47,009	31,064	110	-	462,406	hundred gallons
Extra Capacity	189,404	52,580	15,568	17,911	11,000			286,462	hundred gallons
System Capacity Factor	0.6931								
Average Day Allocator	0.2826	0.1375	0.1558	0.0705	0.0466	0.0002	-	0.6931	
Extra Capacity Allocator	0.2029	0.0563	0.0167	0.0192	0.0118	-	-	0.3069	
Allocator	0.4855	0.1939	0.1724	0.0897	0.0583	0.0002	-	1.0000	

3. BASE/EXTRA DAILY (w FIRE PROTECTION)

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Daily Use	188,536	91,763	103,923	47,009	31,064	110	-	462,406	hundred gallons
Extra Capacity	189,404	52,580	15,568	17,911	11,000	21,625	68,265	376,351	hundred gallons
System Capacity Factor	0.6108	assuming fire protection							
Average Day Allocator	0.2490	0.1212	0.1373	0.0621	0.0410	0.0001	-	0.6108	
Extra Capacity Allocator	0.1959	0.0544	0.0161	0.0185	0.0114	0.0224	0.0706	0.3892	
Combined Allocator	0.4449	0.1756	0.1534	0.0806	0.0524	0.0225	0.0706	1.0000	

4. BASE/EXTRA HOURLY (w FIRE PROTECTION)

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Hourly Use	7,856	3,823	619	780	-	5	-	13,082	hundred gallons
Extra Capacity	25,350	4,078	93	297	-	2,169	6,827	38,814	hundred gallons
System Capacity Factor	0.3923	assuming fire protection							
Average Day Allocator	0.2356	0.1147	0.0186	0.0234	-	0.0001	-	0.3923	
Extra Capacity Allocator	0.3969	0.0639	0.0015	0.0047	-	0.0340	0.1069	0.6077	
Combined Allocator	0.6325	0.1785	0.0200	0.0280	-	0.0341	0.1069	1.0000	

Missouri-American Water Company
Class Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

5. STORAGE

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Average Hourly Use	7,856	3,823	4,330	1,959	1,294	5		19,267	
Extra Capacity	25,350	4,078	649	746	458	----		31,282	
Fire Allocator						0.24150	0.75850	1.00000	
System Capacity Factor	0.3923	assuming fire protection							
Average Day Allocator	0.1600	0.0778	0.0882	0.0399	0.0264	0.0001		0.3923	
Extra Capacity Allocator	0.4925	0.0792	0.0126	0.0145	0.0089			0.6077	
Allocator	0.6524	0.1571	0.1008	0.0544	0.0353	0.0001		1.0000	
Non-Fire Allocation of Storage	0.92342								
Fire Allocation of Storage	0.07658								
Non-Fire Allocator	0.6025	0.1451	0.0931	0.0502	0.0326	0.0001	-	0.9234	
Fire Allocator	-	-	-	-	-	0.0185	0.0581	0.0766	
Combined Allocator	0.6025	0.1451	0.0931	0.0502	0.0326	0.0186	0.0581	1.0000	

6. MAINS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Factor 4	0.4449	0.1756	0.1534	0.0806	0.0524	0.0225	0.0706	1.0000	hundred gallons
Factor 5	0.6325	0.1785	0.0200	0.0280	-	0.0341	0.1069	1.0000	hundred gallons
Transmission Weighting	0.3795	Average system hourly load							
Distribution Weighting	0.6205	Average system hourly load - max day with fire protection (incremental)							
Combined Allocator	0.5613	0.1774	0.0706	0.0480	0.0199	0.0297	0.0931	1.0000	

7. HYDRANTS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Units
	Residential	Residential				Private Fire	Public Fire		
Total Hydrants	-	-	-	-	-	280	11,864	12,144	
Allocator	-	-	-	-	-	0.02309	0.97691	1.00000	

Missouri-American Water Company
Class Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

8. METERS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Weighting
	Residential	Residential				Private Fire	Public Fire		
5/8-METER	121,351	6,005	7	-	-	-	-	127,363	1.0
3/4-METER	1,570	181	-	-	-	-	-	1,751	1.5
1-METER	6,515	2,604	5	2	1	-	-	9,127	2.5
1.5-METER	149	496	-	-	-	-	-	645	5.0
2-METER	155	2,528	41	12	-	-	-	2,735	8.0
3-METER	3	130	12	4	-	-	-	149	17.5
4-METER	-	156	31	8	-	-	-	195	30.0
6-METER	-	40	25	9	-	-	-	74	67.5
8-METER	1	31	12	2	7	-	-	53	80.0
10-METER	-	3	2	-	-	-	-	5	210.0
12-METER	-	1	-	-	-	-	-	1	265.0
16-METER	-	-	-	-	1	-	-	1	390.0
Total	142,104	48,530	4,595	1,179	953	-	-	197,360	-----
Allocator	0.72003	0.24589	0.02328	0.00597	0.00483	-	-	1.00000	

9. SERVICES

Item	Non		Rate J	Rate B	Rate P	Rate F		Total	Weighting
	Residential	Residential				Private Fire	Public Fire		
5/8-METER	121,351	6,005	7	-	-	-	-	127,363	1.0
3/4-METER	1,570	181	-	-	-	-	-	1,751	1.1
1-METER	6,515	2,604	5	2	1	-	-	9,127	1.1
1.5-METER	149	496	-	-	-	-	-	645	1.3
2-METER	155	2,528	41	12	-	117	-	2,852	1.4
3-METER	3	130	12	4	-	3	-	152	5.8
4-METER	-	156	31	8	-	369	-	565	5.9
6-METER	-	40	25	9	-	756	-	830	6.4
8-METER	1	31	12	2	7	454	-	508	6.9
10-METER	-	3	2	-	-	66	-	71	7.3
12-METER	-	1	-	-	-	23	-	24	7.7
16-METER	-	-	-	-	1	-	-	1	7.7
Total	130,678	15,430	583	161	57	10,993	-	157,901	-----
Allocator	0.82759	0.09772	0.00369	0.00102	0.00036	0.06962	-	1.00000	

10. CUSTOMERS

Item	Non		Rate J	Rate B	Rate P	Rate F		Total
	Residential	Residential				Private Fire	Public Fire	
Total Customers	130,120	12,028	71	23	3	2,960	-	145,205
Allocator	0.89612	0.08283	0.00049	0.00016	0.00002	0.02038	-	1.00000

Missouri-American Water Company
Class Cost of Service Study - Allocator Summary
Case No: WR-2026-0304, SR-2026-0305

Alloc	Description	Water										Total
		Source of Supply	Pumping	Treatment	Transmission	Distribution	Storage	Meters	Services	Customers	Hydrants	
A	Source of Supply	1.00000	-	-	-	-	-	-	-	-	-	1.00000
B	Pumping	-	1.00000	-	-	-	-	-	-	-	-	1.00000
C	Water Treatment	-	-	1.00000	-	-	-	-	-	-	-	1.00000
D	Transmission	-	-	-	1.00000	-	-	-	-	-	-	1.00000
E	Distribution	-	-	-	-	1.00000	-	-	-	-	-	1.00000
F	Storage	-	-	-	-	-	1.00000	-	-	-	-	1.00000
G	Meters	-	-	-	-	-	-	1.00000	-	-	-	1.00000
H	Services	-	-	-	-	-	-	-	1.00000	-	-	1.00000
I	Customers	-	-	-	-	-	-	-	-	1.00000	-	1.00000
J	Hydrants	-	-	-	-	-	-	-	-	-	1.00000	1.00000
K	Mains	-	-	-	0.37950	0.62050	-	-	-	-	-	1.00000
1	T/D Oper. Expense	-	-	-	0.24512	0.40078	-	0.35410	-	-	-	1.00000
2	T/D Maint.. Expense	-	-	-	0.18687	0.30553	0.00354	0.08148	0.18062	-	0.24196	1.00000
3	Fixed O&M	0.03821	0.08540	0.20345	0.10342	0.16910	0.00085	0.10408	0.04344	0.19385	0.05819	1.00000
4	Labor	0.00928	0.14555	0.32685	0.10785	0.17634	0.00063	0.12279	0.03186	0.03611	0.04274	1.00000
5	Net Plant (less gen. and int.)	0.04740	0.04060	0.14887	0.17309	0.28302	0.02351	0.09357	0.12724	0.01520	0.04750	1.00000
6	Rate Base	0.05452	0.04650	0.17084	0.15657	0.25601	0.02707	0.10659	0.11355	0.01727	0.05108	1.00000
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Alloc	Description	Rate F							Total
		Residential	Non-Residential	Rate J	Rate B	Rate P	Private Fire	Public Fire	
1	Total Usage	0.40773	0.19845	0.22474	0.10166	0.06718	0.00024	-	1.00000
2	Base/Extra Daily	0.48551	0.19387	0.17245	0.08965	0.05835	0.00017	-	1.00000
3	Base/Extra Daily w/ Fire	0.44491	0.17559	0.15337	0.08062	0.05241	0.02251	0.07060	1.00000
4	Base/Extra Hourly w/ Fire	0.63247	0.17851	0.02002	0.02803	-	0.03410	0.10688	1.00000
5	Storage	0.60246	0.14505	0.09305	0.05021	0.03256	0.01858	0.05809	1.00000
7	Hydrants	-	-	-	-	-	0.02309	0.97691	1.00000
8	Meters	0.72003	0.24589	0.02328	0.00597	0.00483	-	-	1.00000
9	Services	0.82759	0.09772	0.00369	0.00102	0.00036	0.06962	-	1.00000
10	Customers	0.89612	0.08283	0.00049	0.00016	0.00002	0.02038	-	1.00000

Missouri-American Water Company
Class Cost of Service Study - Functional Allocators to Customer Class
Case No: WR-2026-0304, SR-2026-0305

	Functional COS	Alloc	Description	Collection Only	Collection & Treatment	Total	Variance
Intangible	\$ 69,034	1	Wastewater Flows	\$ 24,881	\$ 44,153	\$ 69,034	\$ -
Collection	\$ 12,176,877	1	Wastewater Flows	\$ 4,388,804	\$ 7,788,073	\$ 12,176,877	\$ -
Pumping	\$ 2,757,545	1	Wastewater Flows	\$ 993,878	\$ 1,763,668	\$ 2,757,545	\$ -
Treatment & Disposal	\$ 18,610,972	3	Treatment	\$ -	\$ 18,610,972	\$ 18,610,972	\$ -
General	\$ 7,630,983	1	Wastewater Flows	\$ 2,750,368	\$ 4,880,615	\$ 7,630,983	\$ -
Customers	\$ 721,604	2	Customers	\$ 206,405	\$ 515,198	\$ 721,604	\$ -
Total	\$ 41,967,015			\$ 8,364,336	\$ 33,602,679	\$ 41,967,015	\$ -
				19.93%	80.07%	100.00%	

Rate Year Water Revenue \$ 29,026,599
Other Water Operating Revenues \$ 19,656
Increase \$ 12,940,415
Percent Increase 44.6%

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance
				Intangible	Collection	Pumping	Disposal	General	Customer		
Building Maintenance and Services	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 799	C	Pumping	\$ -	\$ -	\$ 799	\$ -	\$ -	\$ -	\$ 799	\$ -
Telecommunications	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and services	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials & Supplies	\$ 357	C	Pumping	\$ -	\$ -	\$ 357	\$ -	\$ -	\$ -	\$ 357	\$ -
Rents-Property	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rents-Equipment	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 168,905			\$ -	\$ -	\$ 168,905	\$ -	\$ -	\$ -	\$ 168,905	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance
				Intangible	Collection	Pumping	Disposal	General	Customer		
Maintenance Expense											
Salaries and Wages	\$ 3,624	C	Pumping	\$ -	\$ -	\$ 3,624	\$ -	\$ -	\$ -	\$ 3,624	\$ -
Transportation	\$ 227	C	Pumping	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ -	\$ 227	\$ -
Contract Services - Eng	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contract Services - Other	\$ 53,133	C	Pumping	\$ -	\$ -	\$ 53,133	\$ -	\$ -	\$ -	\$ 53,133	\$ -
Miscellaneous	\$ 14,571	C	Pumping	\$ -	\$ -	\$ 14,571	\$ -	\$ -	\$ -	\$ 14,571	\$ -
Materials & Supplies	\$ 5,856	C	Pumping	\$ -	\$ -	\$ 5,856	\$ -	\$ -	\$ -	\$ 5,856	\$ -
	\$ 77,410			\$ -	\$ -	\$ 77,410	\$ -	\$ -	\$ -	\$ 77,410	\$ -
Total Pumping Expense	\$ 246,316			\$ -	\$ -	\$ 246,316	\$ -	\$ -	\$ -	\$ 246,316	\$ -
Treatment and Disposal											
Operating Expense											
Purchased Water	\$ -	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel and Power	\$ 599,057	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 599,057	\$ -	\$ -	\$ 599,057	\$ -
Chemicals	\$ 285,945	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 285,945	\$ -	\$ -	\$ 285,945	\$ -
Waste Disposal	\$ 3,775,783	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 3,775,783	\$ -	\$ -	\$ 3,775,783	\$ -
Salaries and Wages	\$ 1,329,512	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 1,329,512	\$ -	\$ -	\$ 1,329,512	\$ -
Contract Services - Eng	\$ 16,203	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 16,203	\$ -	\$ -	\$ 16,203	\$ -
Contract Services - Other	\$ 128,055	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 128,055	\$ -	\$ -	\$ 128,055	\$ -
Building Maintenance and Services	\$ 306,733	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 306,733	\$ -	\$ -	\$ 306,733	\$ -
Miscellaneous	\$ 74,384	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 74,384	\$ -	\$ -	\$ 74,384	\$ -
Telecommunications	\$ 861	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 861	\$ -	\$ -	\$ 861	\$ -
Postage	\$ 2,035	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 2,035	\$ -	\$ -	\$ 2,035	\$ -
Office supplies and services	\$ 3,989	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 3,989	\$ -	\$ -	\$ 3,989	\$ -
Materials & Supplies	\$ 101,366	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 101,366	\$ -	\$ -	\$ 101,366	\$ -
Rents-Equipment	\$ (161)	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ (161)	\$ -	\$ -	\$ (161)	\$ -
Transportation	\$ 619	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 619	\$ -	\$ -	\$ 619	\$ -
	\$ 6,624,382			\$ -	\$ -	\$ -	\$ 6,624,382	\$ -	\$ -	\$ 6,624,382	\$ -
Maintenance Expense											
Salaries and Wages	\$ 383,395	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 383,395	\$ -	\$ -	\$ 383,395	\$ -
Contract Services - Eng	\$ 1,004	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 1,004	\$ -	\$ -	\$ 1,004	\$ -
Contract Services - Other	\$ 479,165	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 479,165	\$ -	\$ -	\$ 479,165	\$ -
Transportation	\$ 348	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 348	\$ -	\$ -	\$ 348	\$ -
Miscellaneous	\$ 245,923	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 245,923	\$ -	\$ -	\$ 245,923	\$ -
Materials & Supplies	\$ 135,612	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 135,612	\$ -	\$ -	\$ 135,612	\$ -
	\$ 1,245,447			\$ -	\$ -	\$ -	\$ 1,245,447	\$ -	\$ -	\$ 1,245,447	\$ -
Total Treatment and Disposal Expense	\$ 7,869,829			\$ -	\$ -	\$ -	\$ 7,869,829	\$ -	\$ -	\$ 7,869,829	\$ -
General Expense											
Operations											
Purchased Water	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel and Power	\$ 53,491	E	General	\$ -	\$ -	\$ -	\$ -	\$ 53,491	\$ -	\$ 53,491	\$ -
Chemicals	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Disposal	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	\$ 870,122	E	General	\$ -	\$ -	\$ -	\$ -	\$ 870,122	\$ -	\$ 870,122	\$ -
EmployFD Benefits	\$ 896,434	E	General	\$ -	\$ -	\$ -	\$ -	\$ 896,434	\$ -	\$ 896,434	\$ -
Support Services Costs - EmployFD	\$ 928,691	E	General	\$ -	\$ -	\$ -	\$ -	\$ 928,691	\$ -	\$ 928,691	\$ -
Support Services Costs - Admin	\$ 845,041	E	General	\$ -	\$ -	\$ -	\$ -	\$ 845,041	\$ -	\$ 845,041	\$ -
Contract Services - Eng	\$ 6,640	E	General	\$ -	\$ -	\$ -	\$ -	\$ 6,640	\$ -	\$ 6,640	\$ -
Contract Services - Other	\$ 138,411	E	General	\$ -	\$ -	\$ -	\$ -	\$ 138,411	\$ -	\$ 138,411	\$ -
Building Maintenance and Services	\$ 126,332	E	General	\$ -	\$ -	\$ -	\$ -	\$ 126,332	\$ -	\$ 126,332	\$ -
Miscellaneous	\$ 197,325	E	General	\$ -	\$ -	\$ -	\$ -	\$ 197,325	\$ -	\$ 197,325	\$ -
Telecommunications	\$ 93,603	E	General	\$ -	\$ -	\$ -	\$ -	\$ 93,603	\$ -	\$ 93,603	\$ -
Postage	\$ 4,766	E	General	\$ -	\$ -	\$ -	\$ -	\$ 4,766	\$ -	\$ 4,766	\$ -
Office supplies and services	\$ 75,144	E	General	\$ -	\$ -	\$ -	\$ -	\$ 75,144	\$ -	\$ 75,144	\$ -
Materials & Supplies	\$ 63,459	E	General	\$ -	\$ -	\$ -	\$ -	\$ 63,459	\$ -	\$ 63,459	\$ -
Communications	\$ 3,404	E	General	\$ -	\$ -	\$ -	\$ -	\$ 3,404	\$ -	\$ 3,404	\$ -
Rents-Property	\$ 5,353	E	General	\$ -	\$ -	\$ -	\$ -	\$ 5,353	\$ -	\$ 5,353	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and					Total	Variance		
				Intangible	Collection	Pumping	Disposal	General			Customer	
Rents-Equipment	\$ 70	E	General	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ 70	\$ -	
Transportation	\$ 253,236	E	General	\$ -	\$ -	\$ -	\$ -	\$ 253,236	\$ -	\$ 253,236	\$ -	
Uncollectible Accounts	\$ (993)	E	General	\$ -	\$ -	\$ -	\$ -	\$ (993)	\$ -	\$ (993)	\$ -	
Customer accounting, other	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Regulatory Expense	\$ 31,917	E	General	\$ -	\$ -	\$ -	\$ -	\$ 31,917	\$ -	\$ 31,917	\$ -	
Insurance	\$ 585,810	E	General	\$ -	\$ -	\$ -	\$ -	\$ 585,810	\$ -	\$ 585,810	\$ -	
	\$ 5,178,257			\$ -	\$ -	\$ -	\$ -	\$ 5,178,257	\$ -	\$ 5,178,257	\$ -	
Maintenance Expense												
Salaries and Wages	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Supplies	\$ 25,672	E	General	\$ -	\$ -	\$ -	\$ -	\$ 25,672	\$ -	\$ 25,672	\$ -	
Miscellaneous	\$ 4,268	E	General	\$ -	\$ -	\$ -	\$ -	\$ 4,268	\$ -	\$ 4,268	\$ -	
Transportation	\$ 578	E	General	\$ -	\$ -	\$ -	\$ -	\$ 578	\$ -	\$ 578	\$ -	
Contract Services - Eng	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services - Other	\$ 25,256	E	General	\$ -	\$ -	\$ -	\$ -	\$ 25,256	\$ -	\$ 25,256	\$ -	
	\$ 55,774			\$ -	\$ -	\$ -	\$ -	\$ 55,774	\$ -	\$ 55,774	\$ -	
Total General Expense	\$ 5,234,032			\$ -	\$ -	\$ -	\$ -	\$ 5,234,032	\$ -	\$ 5,234,032	\$ -	
Customer Accounts												
Operating Expense												
Purchased Water	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fuel and Power	\$ 1,398	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,398	\$ 1,398	\$ -	
Chemicals	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Waste Disposal	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Salaries and Wages	\$ 112	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 112	\$ -	
Contract Services - Other	\$ 31,159	E	General	\$ -	\$ -	\$ -	\$ -	\$ 31,159	\$ -	\$ 31,159	\$ -	
Building Maintenance and Services	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer accounting, other	\$ 133,334	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,334	\$ 133,334	\$ -	
Telecommunications	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office supplies and services	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Supplies	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Rents-Equipment	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Uncollectible Accounts	\$ 472,940	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 472,940	\$ 472,940	\$ -	
	\$ 638,943			\$ -	\$ -	\$ -	\$ -	\$ 31,159	\$ 607,783	\$ 638,943	\$ -	
Maintenance Expense												
Salaries and Wages	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services - Eng	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contract Services - Other	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transportation	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials & Supplies	\$ -	F	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Customer Accounts Expense	\$ 638,943			\$ -	\$ -	\$ -	\$ -	\$ 31,159	\$ 607,783	\$ 638,943	\$ -	
Total Operations & Maintenance Exp. (Wastewater)	\$ 14,108,819			\$ -	\$ 119,700	\$ 246,316	\$ 7,869,829	\$ 5,265,191	\$ 607,783	\$ 14,108,819	\$ -	

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance
				Intangible	Collection	Pumping	Disposal	General	Customer		
General Plant											
Transmission & Distribution Structures & Impr	\$ 195	E	General	\$ -	\$ -	\$ -	\$ -	\$ 195	\$ -	\$ 195	\$ -
Distribution Reservoirs & Standpipes	\$ 483	E	General	\$ -	\$ -	\$ -	\$ -	\$ 483	\$ -	\$ 483	\$ -
Transmission & Distribution Mains	\$ 2,245	E	General	\$ -	\$ -	\$ -	\$ -	\$ 2,245	\$ -	\$ 2,245	\$ -
Meters	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hydrants	\$ 10	E	General	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10	\$ -
General Land & Land Rights	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores Shops Equipment Structures	\$ 111,448	E	General	\$ -	\$ -	\$ -	\$ -	\$ 111,448	\$ -	\$ 111,448	\$ -
Office Structures	\$ 27	E	General	\$ -	\$ -	\$ -	\$ -	\$ 27	\$ -	\$ 27	\$ -
General Structures - HVAC	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Structures	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structures & Improvements - Leasehold	\$ 4,991	E	General	\$ -	\$ -	\$ -	\$ -	\$ 4,991	\$ -	\$ 4,991	\$ -
Office Furniture and Equipment	\$ 7,917	E	General	\$ -	\$ -	\$ -	\$ -	\$ 7,917	\$ -	\$ 7,917	\$ -
Computers & Peripheral Equipment	\$ 93,864	E	General	\$ -	\$ -	\$ -	\$ -	\$ 93,864	\$ -	\$ 93,864	\$ -
Computer Hardware & Software	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software	\$ 306,096	E	General	\$ -	\$ -	\$ -	\$ -	\$ 306,096	\$ -	\$ 306,096	\$ -
Personal Computer Software	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Office Equipment	\$ 10	E	General	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 10	\$ -
BTS Initial Investment	\$ 107,093	E	General	\$ -	\$ -	\$ -	\$ -	\$ 107,093	\$ -	\$ 107,093	\$ -
Transportation Equipment	\$ 339,004	E	General	\$ -	\$ -	\$ -	\$ -	\$ 339,004	\$ -	\$ 339,004	\$ -
Transportation Equipment - Light Trucks	\$ 40,926	E	General	\$ -	\$ -	\$ -	\$ -	\$ 40,926	\$ -	\$ 40,926	\$ -
Transportation Equipment - Heavy Trucks	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equipment - Cars	\$ -	E	General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Equipment - Other	\$ 5,816	E	General	\$ -	\$ -	\$ -	\$ -	\$ 5,816	\$ -	\$ 5,816	\$ -
Stores Equipment	\$ 92	E	General	\$ -	\$ -	\$ -	\$ -	\$ 92	\$ -	\$ 92	\$ -
Tools, Shop, & Garage Equipment	\$ 174,912	E	General	\$ -	\$ -	\$ -	\$ -	\$ 174,912	\$ -	\$ 174,912	\$ -
Laboratory Equipment	\$ 21,667	E	General	\$ -	\$ -	\$ -	\$ -	\$ 21,667	\$ -	\$ 21,667	\$ -
Power Operated Equipment	\$ 37,584	E	General	\$ -	\$ -	\$ -	\$ -	\$ 37,584	\$ -	\$ 37,584	\$ -
Communication Equipment	\$ 176,383	E	General	\$ -	\$ -	\$ -	\$ -	\$ 176,383	\$ -	\$ 176,383	\$ -
Communication Equipment (non telephone)	\$ 19,780	E	General	\$ -	\$ -	\$ -	\$ -	\$ 19,780	\$ -	\$ 19,780	\$ -
Telephone Equipment	\$ 525	E	General	\$ -	\$ -	\$ -	\$ -	\$ 525	\$ -	\$ 525	\$ -
Miscellaneous Equipment	\$ 11,557	E	General	\$ -	\$ -	\$ -	\$ -	\$ 11,557	\$ -	\$ 11,557	\$ -
Other Tangible Property	\$ 39,340	E	General	\$ -	\$ -	\$ -	\$ -	\$ 39,340	\$ -	\$ 39,340	\$ -
Transportation Equipment Capitalization	\$ (174,332)	E	General	\$ -	\$ -	\$ -	\$ -	\$ (174,332)	\$ -	\$ (174,332)	\$ -
Plant Depreciation (Wastewater)	\$ 9,152,032			\$ -	\$ 3,806,716	\$ 835,185	\$ 3,182,498	\$ 1,327,633	\$ -	\$ 9,152,032	\$ -
CIAC-Non Taxable - Mains	\$ (323,431)	6	Rate Base	\$ (1,208)	\$ (144,263)	\$ (29,263)	\$ (129,836)	\$ (16,883)	\$ (1,979)	\$ (323,431)	\$ -
CIAC-Non Taxable - Ext Dep	\$ (23,163)	6	Rate Base	\$ (86)	\$ (10,332)	\$ (2,096)	\$ (9,299)	\$ (1,209)	\$ (142)	\$ (23,163)	\$ -
CIAC-Non Taxable - Services	\$ (5,649)	6	Rate Base	\$ (21)	\$ (2,520)	\$ (511)	\$ (2,268)	\$ (295)	\$ (35)	\$ (5,649)	\$ -
CIAC-Non Taxable - Meters	\$ 28	6	Rate Base	\$ 0	\$ 13	\$ 3	\$ 11	\$ 1	\$ 0	\$ 28	\$ -
CIAC-Non Taxable - Hydrants	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Non Taxable - Other	\$ (181,275)	6	Rate Base	\$ (677)	\$ (80,856)	\$ (16,401)	\$ (72,770)	\$ (9,463)	\$ (1,109)	\$ (181,275)	\$ -
CIAC-Non Taxable - WIP	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Mains	\$ (5,704)	6	Rate Base	\$ (21)	\$ (2,544)	\$ (516)	\$ (2,290)	\$ (298)	\$ (35)	\$ (5,704)	\$ -
CIAC-Taxable - Extension Deposits	\$ (313)	6	Rate Base	\$ (1)	\$ (140)	\$ (28)	\$ (126)	\$ (16)	\$ (2)	\$ (313)	\$ -
CIAC-Taxable - Services	\$ (26,559)	6	Rate Base	\$ (99)	\$ (11,846)	\$ (2,403)	\$ (10,662)	\$ (1,386)	\$ (163)	\$ (26,559)	\$ -
CIAC-Taxable - Meters	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Hydrants	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Other	\$ (13,281)	6	Rate Base	\$ (50)	\$ (5,924)	\$ (1,202)	\$ (5,331)	\$ (693)	\$ (81)	\$ (13,281)	\$ -
CIAC-Taxable - WIP	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Services SIT	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization of CIAC (Wastewater)	\$ (579,348)			\$ (2,163)	\$ (258,411)	\$ (52,417)	\$ (232,569)	\$ (30,242)	\$ (3,545)	\$ (579,348)	\$ -
Wastewater Acquisition Depreciation	\$ -	6	Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Depreciation Expense (Wastewater)	\$ 8,572,684			\$ (2,163)	\$ 3,548,305	\$ 782,768	\$ 2,949,929	\$ 1,297,391	\$ (3,545)	\$ 8,572,684	\$ -

Amortization Expense

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance
				Intangible	Collection	Pumping	Disposal	General	Customer		
Amortize MSD Arnold	\$ 994,391	6	Rate Base	\$ 3,713	\$ 443,536	\$ 89,969	\$ 399,180	\$ 51,907	\$ 6,085	\$ 994,391	\$ -
Troubled Systems	\$ 52,666	6	Rate Base	\$ 197	\$ 23,491	\$ 4,765	\$ 21,142	\$ 2,749	\$ 322	\$ 52,666	\$ -
Enterprise Solutions	\$ 373	6	Rate Base	\$ 1	\$ 166	\$ 34	\$ 150	\$ 19	\$ 2	\$ 373	\$ -
Property Tax Tracker	\$ 210,990	6	Rate Base	\$ 788	\$ 94,109	\$ 19,090	\$ 84,698	\$ 11,014	\$ 1,291	\$ 210,990	\$ -
PFAS Litigation Settlement	\$ (216,777)	6	Rate Base	\$ (809)	\$ (96,691)	\$ (19,613)	\$ (87,021)	\$ (11,316)	\$ (1,327)	\$ (216,777)	\$ -
Total Amortization Expense (Wastewater)	\$ 1,041,642			\$ 3,889	\$ 464,612	\$ 94,244	\$ 418,148	\$ 54,374	\$ 6,375	\$ 1,041,642	\$ -
Total Amortization Expense	\$ 1,041,642			\$ 3,889	\$ 464,612	\$ 94,244	\$ 418,148	\$ 54,374	\$ 6,375	\$ 1,041,642	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance	
				Intangible	Collection	Pumping	Disposal	General	Customer			
Plant Account												
Intangible Plant												
Organization	\$ 84,652	A	Intangible	\$ 84,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,652	\$ -
Franchise & Consents	\$ 252,576	A	Intangible	\$ 252,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,576	\$ -
Miscellaneous Intangible Plant Studies	\$ 390,800	A	Intangible	\$ 390,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,800	\$ -
Collection Plant												
Collection Land & Land Rights	\$ 117,555	B	Collection	\$ -	\$ 117,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,555	\$ -
Collection Structures & Improvements	\$ 5,692,491	B	Collection	\$ -	\$ 5,692,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,692,491	\$ -
Collections Sewers	\$ -	B	Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Collections Sewers - Force	\$ 11,671,634	B	Collection	\$ -	\$ 11,671,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,671,634	\$ -
Collections Sewers - Gravity	\$ 61,694,431	B	Collection	\$ -	\$ 61,694,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,694,431	\$ -
Special Collecting Structures	\$ -	B	Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services to Customers	\$ 7,257,523	B	Collection	\$ -	\$ 7,257,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,257,523	\$ -
Flow Measuring Devices	\$ 113,733	B	Collection	\$ -	\$ 113,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,733	\$ -
Flow Measuring Installations	\$ -	B	Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Collection Plant Facilities	\$ 262,066	B	Collection	\$ -	\$ 262,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,066	\$ -
Pumping												
Pumping Land & Land Rights	\$ 183,430	C	Pumping	\$ -	\$ -	\$ 183,430	\$ -	\$ -	\$ -	\$ -	\$ 183,430	\$ -
Pumping Structures & Improvements	\$ 7,237,689	C	Pumping	\$ -	\$ -	\$ 7,237,689	\$ -	\$ -	\$ -	\$ -	\$ 7,237,689	\$ -
Receiving Wells	\$ 199,528	C	Pumping	\$ -	\$ -	\$ 199,528	\$ -	\$ -	\$ -	\$ -	\$ 199,528	\$ -
Electric Pumping Equipment	\$ 9,494,080	C	Pumping	\$ -	\$ -	\$ 9,494,080	\$ -	\$ -	\$ -	\$ -	\$ 9,494,080	\$ -
Diesel Pumping Equipment	\$ -	C	Pumping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Pumping Equipment	\$ 308,207	C	Pumping	\$ -	\$ -	\$ 308,207	\$ -	\$ -	\$ -	\$ -	\$ 308,207	\$ -
Treatment and Disposal												
T&D Land & Land Rights	\$ 1,613,042	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 1,613,042	\$ -	\$ -	\$ -	\$ 1,613,042	\$ -
Oxidation Lagoon Land & Land Rights	\$ -	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Land & Land Rights	\$ -	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Structures & Improvements	\$ 30,955,789	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 30,955,789	\$ -	\$ -	\$ -	\$ 30,955,789	\$ -
Treatment and Disposal Plant Equipment	\$ 29,961,554	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 29,961,554	\$ -	\$ -	\$ -	\$ 29,961,554	\$ -
Plant Sewers	\$ 8,606,834	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 8,606,834	\$ -	\$ -	\$ -	\$ 8,606,834	\$ -
Outfall Sewer Line	\$ 696,729	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 696,729	\$ -	\$ -	\$ -	\$ 696,729	\$ -
Other Treatment and Disposal Plant Equip	\$ -	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Treatment Structures & Improvements	\$ 281,741	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ 281,741	\$ -	\$ -	\$ -	\$ 281,741	\$ -
Water Treatment Equipment	\$ (7)	D	Treatment and Disposal	\$ -	\$ -	\$ -	\$ (7)	\$ -	\$ -	\$ -	\$ (7)	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance
				Intangible	Collection	Pumping	Disposal	General	Customer		
General Plant											
General Land & Land Rights	\$ 659,376	3	Fixed O&M	\$ -	\$ 6,187	\$ 8,104	\$ 229,320	\$ 372,431	\$ 43,333	\$ 659,376	\$ -
Stores Shops Equipment Structures	\$ 3,729,951	3	Fixed O&M	\$ -	\$ 34,999	\$ 45,844	\$ 1,297,217	\$ 2,106,766	\$ 245,124	\$ 3,729,951	\$ -
Office Structures	\$ 8,574	3	Fixed O&M	\$ -	\$ 80	\$ 105	\$ 2,982	\$ 4,843	\$ 563	\$ 8,574	\$ -
General Structures - HVAC	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Structures	\$ (75)	3	Fixed O&M	\$ -	\$ (1)	\$ (1)	\$ (26)	\$ (42)	\$ (5)	\$ (75)	\$ -
Structures & Improvements - Leasehold	\$ 70,310	3	Fixed O&M	\$ -	\$ 660	\$ 864	\$ 24,453	\$ 39,713	\$ 4,621	\$ 70,310	\$ -
Office Furniture and Equipment	\$ 101,163	3	Fixed O&M	\$ -	\$ 949	\$ 1,243	\$ 35,183	\$ 57,139	\$ 6,648	\$ 101,163	\$ -
Computers & Peripheral Equipment	\$ 189,487	3	Fixed O&M	\$ -	\$ 1,778	\$ 2,329	\$ 65,900	\$ 107,027	\$ 12,453	\$ 189,487	\$ -
Computer Hardware & Software	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Computer Software	\$ 4,598,795	3	Fixed O&M	\$ -	\$ 43,152	\$ 56,523	\$ 1,599,387	\$ 2,597,510	\$ 302,223	\$ 4,598,795	\$ -
Personal Computer Software	\$ -	3	Fixed O&M	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Office Equipment	\$ 101	3	Fixed O&M	\$ -	\$ 1	\$ 1	\$ 35	\$ 57	\$ 7	\$ 101	\$ -
BTS Initial Investment	\$ 563,471	3	Fixed O&M	\$ -	\$ 5,287	\$ 6,926	\$ 195,966	\$ 318,262	\$ 37,030	\$ 563,471	\$ -
Transportation Equipment	\$ 2,035,381	3	Fixed O&M	\$ -	\$ 19,099	\$ 25,017	\$ 707,873	\$ 1,149,632	\$ 133,761	\$ 2,035,381	\$ -
Transportation Equipment - Light Trucks	\$ 683,670	3	Fixed O&M	\$ -	\$ 6,415	\$ 8,403	\$ 237,770	\$ 386,154	\$ 44,929	\$ 683,670	\$ -
Transportation Equipment - Heavy Trucks	\$ 56,983	3	Fixed O&M	\$ -	\$ 535	\$ 700	\$ 19,818	\$ 32,185	\$ 3,745	\$ 56,983	\$ -
Transportation Equipment - Cars	\$ (25,421)	3	Fixed O&M	\$ -	\$ (239)	\$ (312)	\$ (8,841)	\$ (14,358)	\$ (1,671)	\$ (25,421)	\$ -
Transportation Equipment - Other	\$ 64,873	3	Fixed O&M	\$ -	\$ 609	\$ 797	\$ 22,562	\$ 36,642	\$ 4,263	\$ 64,873	\$ -
Stores Equipment	\$ 1,917	3	Fixed O&M	\$ -	\$ 18	\$ 24	\$ 667	\$ 1,083	\$ 126	\$ 1,917	\$ -
Tools, Shop, & Garage Equipment	\$ 2,865,410	3	Fixed O&M	\$ -	\$ 26,887	\$ 35,218	\$ 996,543	\$ 1,618,453	\$ 188,308	\$ 2,865,410	\$ -
Laboratory Equipment	\$ 140,045	3	Fixed O&M	\$ -	\$ 1,314	\$ 1,721	\$ 48,705	\$ 79,101	\$ 9,203	\$ 140,045	\$ -
Power Operated Equipment	\$ 175,533	3	Fixed O&M	\$ -	\$ 1,647	\$ 2,157	\$ 61,048	\$ 99,145	\$ 11,536	\$ 175,533	\$ -
Communication Equipment	\$ 1,578,036	3	Fixed O&M	\$ -	\$ 14,807	\$ 19,395	\$ 548,815	\$ 891,313	\$ 103,705	\$ 1,578,036	\$ -
Communication Equipment (non telephone)	\$ 360,828	3	Fixed O&M	\$ -	\$ 3,386	\$ 4,435	\$ 125,490	\$ 203,804	\$ 23,713	\$ 360,828	\$ -
Telephone Equipment	\$ 2,017	3	Fixed O&M	\$ -	\$ 19	\$ 25	\$ 702	\$ 1,139	\$ 133	\$ 2,017	\$ -
Miscellaneous Equipment	\$ 209,036	3	Fixed O&M	\$ -	\$ 1,961	\$ 2,569	\$ 72,699	\$ 118,068	\$ 13,737	\$ 209,036	\$ -
Other Tangible Property	\$ 91,023	3	Fixed O&M	\$ -	\$ 854	\$ 1,119	\$ 31,656	\$ 51,412	\$ 5,982	\$ 91,023	\$ -
Distribution Reservoirs & Standpipes	\$ 33,305	3	Fixed O&M	\$ -	\$ 313	\$ 409	\$ 11,583	\$ 18,812	\$ 2,189	\$ 33,305	\$ -
Transmission & Distribution Mains	\$ 219,599	3	Fixed O&M	\$ -	\$ 2,061	\$ 2,699	\$ 76,373	\$ 124,035	\$ 14,432	\$ 219,599	\$ -
Transmission & Distribution Structures & Impr	\$ 7,769	3	Fixed O&M	\$ -	\$ 73	\$ 95	\$ 2,702	\$ 4,388	\$ 511	\$ 7,769	\$ -
Meters	\$ 17	3	Fixed O&M	\$ -	\$ 0	\$ 0	\$ 6	\$ 10	\$ 1	\$ 17	\$ -
Hydrants	\$ 353	3	Fixed O&M	\$ -	\$ 3	\$ 4	\$ 123	\$ 199	\$ 23	\$ 353	\$ -
Transportation Equipment Capitalization	\$ 417,621	3	Fixed O&M	\$ -	\$ 3,919	\$ 5,133	\$ 145,242	\$ 235,883	\$ 27,445	\$ 417,621	\$ -
Net Utility Plant	\$ 195,915,224			\$ 728,028	\$ 86,986,206	\$ 17,654,483	\$ 78,667,634	\$ 10,640,806	\$ 1,238,067	\$ 195,915,224	\$ -
Additions to Rate Base											
Cash Working Capital(Wastewater)	\$ (568,009)	3	Fixed O&M	\$ -	\$ (5,330)	\$ (6,981)	\$ (197,544)	\$ (320,825)	\$ (37,328)	\$ (568,009)	\$ -
Materials and Supplies(Wastewater)	\$ 66,445	5	Net Plant (less gen. and int.)	\$ 247	\$ 29,502	\$ 5,988	\$ 26,680	\$ 3,609	\$ 420	\$ 66,445	\$ -
Pension Asset(Wastewater)	\$ 1,646,561	5	Net Plant (less gen. and int.)	\$ 6,119	\$ 731,072	\$ 148,376	\$ 661,159	\$ 89,430	\$ 10,405	\$ 1,646,561	\$ -
Regulatory Deferrals(Wastewater)	\$ 1,338,219	5	Net Plant (less gen. and int.)	\$ 4,973	\$ 594,168	\$ 120,591	\$ 537,347	\$ 72,683	\$ 8,457	\$ 1,338,219	\$ -
Total Additions	\$ 2,483,217			\$ 11,338	\$ 1,349,412	\$ 267,973	\$ 1,027,642	\$ (155,103)	\$ (18,046)	\$ 2,483,217	\$ -
Reductions to Rate Base											
Customer Advances for Construction											
Advances for Construction - NT Mains	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances for Construction - NT Extension Deposits	\$ (19,232)	5	Net Plant	\$ (71)	\$ (8,539)	\$ (1,733)	\$ (7,722)	\$ (1,045)	\$ (122)	\$ (19,232)	\$ -
Advances for Construction - NT Hydrants	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances for Construction - NT WIP	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances for Construction - TAX Mains	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advances for Construction - Reclassed to Current	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocated MAWC Corporate - Customer Advances	\$ 3,795	5	Net Plant	\$ 14	\$ 1,685	\$ 342	\$ 1,524	\$ 206	\$ 24	\$ 3,795	\$ -
CIAC											
CIAC-Non Taxable - Mains	\$ (27,900,679)	5	Net Plant	\$ (103,680)	\$ (12,387,880)	\$ (2,514,210)	\$ (11,203,215)	\$ (1,515,378)	\$ (176,316)	\$ (27,900,679)	\$ -
CIAC-Non Taxable - Ext Dep	\$ (2,001,850)	5	Net Plant	\$ (7,439)	\$ (888,820)	\$ (180,392)	\$ (803,821)	\$ (108,727)	\$ (12,650)	\$ (2,001,850)	\$ -
CIAC-Non Taxable - Services	\$ (208,467)	5	Net Plant	\$ (775)	\$ (92,559)	\$ (18,786)	\$ (83,708)	\$ (11,323)	\$ (1,317)	\$ (208,467)	\$ -
CIAC-Non Taxable - Meters	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Non Taxable - Hydrants	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Non Taxable - Other	\$ (5,754,447)	5	Net Plant	\$ (21,384)	\$ (2,554,970)	\$ (518,550)	\$ (2,310,636)	\$ (312,543)	\$ (36,365)	\$ (5,754,447)	\$ -
CIAC-Non Taxable - WIP	\$ (436,879)	5	Net Plant	\$ (1,623)	\$ (193,974)	\$ (39,368)	\$ (175,424)	\$ (23,728)	\$ (2,761)	\$ (436,879)	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Treatment and						Total	Variance
				Intangible	Collection	Pumping	Disposal	General	Customer		
CIAC-Taxable - Mains	\$ (492,945)	5	Net Plant	\$ (1,832)	\$ (218,867)	\$ (44,421)	\$ (197,937)	\$ (26,773)	\$ (3,115)	\$ (492,945)	\$ -
CIAC-Taxable - Extension Deposits	\$ (27,068)	5	Net Plant	\$ (101)	\$ (12,018)	\$ (2,439)	\$ (10,869)	\$ (1,470)	\$ (171)	\$ (27,068)	\$ -
CIAC-Taxable - Services	\$ (1,010,164)	5	Net Plant	\$ (3,754)	\$ (448,512)	\$ (91,029)	\$ (405,620)	\$ (54,865)	\$ (6,384)	\$ (1,010,164)	\$ -
CIAC-Taxable - Meters	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Hydrants	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Other	\$ (421,624)	5	Net Plant	\$ (1,567)	\$ (187,201)	\$ (37,994)	\$ (169,299)	\$ (22,900)	\$ (2,664)	\$ (421,624)	\$ -
CIAC-Taxable - WIP	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CIAC-Taxable - Services SIT	\$ -	5	Net Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accum Amort CIAC	\$ 24,943,800	5	Net Plant	\$ 92,692	\$ 11,075,028	\$ 2,247,757	\$ 10,015,912	\$ 1,354,781	\$ 157,630	\$ 24,943,800	\$ -
Allocated MAWC Corporate - CIAC	\$ (50,120)	5	Net Plant	\$ (186)	\$ (22,253)	\$ (4,516)	\$ (20,125)	\$ (2,722)	\$ (317)	\$ (50,120)	\$ -
										\$ -	\$ -
Deferred Income Tax (Wastewater)	\$ (22,060,460)	5	Net Plant (less gen. and int.)	\$ (81,977)	\$ (9,794,827)	\$ (1,987,931)	\$ (8,858,138)	\$ (1,198,177)	\$ (139,409)	\$ (22,060,460)	\$ -
Pension/OPEB Tracker (Wastewater)	\$ (197,783)	4	Labor	\$ -	\$ (2,825)	\$ (2,861)	\$ (127,382)	\$ (64,707)	\$ (8)	\$ (197,783)	\$ -
Total Reductions	\$ (35,634,123)			\$ (131,683)	\$ (15,736,532)	\$ (3,196,131)	\$ (14,356,460)	\$ (1,989,372)	\$ (223,945)	\$ (35,634,123)	\$ -
TOTAL RATE BASE (Wastewater)	\$ 162,764,318			\$ 607,684	\$ 72,599,085	\$ 14,726,325	\$ 65,338,817	\$ 8,496,330	\$ 996,076	\$ 162,764,318	\$ -

Missouri-American Water Company
Class Cost of Service Study - Account Detail
Case No: WR-2026-0304, SR-2026-0305

	Post Test Year	Alloc	Description	Intangible	Collection	Pumping	Treatment and Disposal	General	Customer	Total	Variance
Fixed O&M	\$ 9,227,119	3		\$ -	\$ 86,580	\$ 113,409	\$ 3,209,044	\$ 5,211,700	\$ 606,386	\$ 9,227,119	
				-	0.00938	0.01229	0.34778	0.56482	0.06572	1.00000	
Labor	\$ 2,659,599	4		\$ -	\$ 37,990	\$ 38,467	\$ 1,712,907	\$ 870,122	\$ 112	\$ 2,659,599	
				-	0.01428	0.01446	0.64405	0.32716	0.00004	1.00000	
Net Plant	\$ 195,915,224	5		\$ 728,028	\$ 86,986,206	\$ 17,654,483	\$ 78,667,634	\$ 10,640,806	\$ 1,238,067	\$ 195,915,224	
				0.00372	0.44400	0.09011	0.40154	0.05431	0.00632	1.00000	
Rate Base	\$ 162,764,318	6		\$ 607,684	\$ 72,599,085	\$ 14,726,325	\$ 65,338,817	\$ 8,496,330	\$ 996,076	\$ 162,764,318	
				0.00373	0.44604	0.09048	0.40143	0.05220	0.00612	1.00000	
Variable Cost	\$ 4,881,700			\$ -	\$ 33,119	\$ 132,906	\$ 4,660,786	\$ 53,491	\$ 1,398	\$ 4,881,700	

Missouri-American Water Company
Cost of Service Study - Class Allocators
Case No: WR-2026-0304, SR-2026-0305

1. WASTEWATER FLOWS

Class	Collection Only	Collection & Treatment
Wastewater Flows	7,821,308	13,879,161
Allocator	0.3604	0.6396

2. CUSTOMERS

Class	Collection Only	Collection & Treatment
Customers	8,485	21,179
Allocator	0.2860	0.7140

3. TREATMENT

Class	Collection Only	Collection & Treatment
Allocator	-	1.0000

Missouri-American Water Company
Cost of Service Study - Allocator Summary
Case No: WR-2026-0304, SR-2026-0305

Alloc	Description	Intangible Plant	Collection	Pumping	Treatment & Disposal	General	Customer	Total	Notes
A	Intangible	1.00000	-	-	-	-	-	1.00000	
B	Collection	-	1.00000	-	-	-	-	1.00000	
C	Pumping	-	-	1.00000	-	-	-	1.00000	
D	Treatment and Disposal	-	-	-	1.00000	-	-	1.00000	
E	General	-	-	-	-	1.00000	-	1.00000	
F	Customer	-	-	-	-	-	1.00000	1.00000	
3	Fixed O&M	-	0.00938	0.01229	0.34778	0.56482	0.06572	1.00000	
4	Labor	-	0.01428	0.01446	0.64405	0.32716	0.00004	1.00000	
5	Net Plant (less gen. and int.)	0.00372	0.44400	0.09011	0.40154	0.05431	0.00632	1.00000	
6	Rate Base	0.00373	0.44604	0.09048	0.40143	0.05220	0.00612	1.00000	

Alloc	Description	Collection Only	Collection & Treatment	Total
1	Wastewater Flows	0.36042	0.63958	1.00000
2	Customers	0.28604	0.71396	1.00000
3	Treatment	-	1.00000	1.00000

Missouri-American Water Company
Case No. WR-2026-0304, SR-2026-0305
Proposed Water Rate Design

	Present Rate St Louis County	Present Rate All Other	Proposed Rate St Louis County	Proposed Rate All Other
Rates A, B Meter Charge				
5/8" Meter	\$ 11.00	\$ 11.00	\$ 15.80	\$ 15.80
3/4" Meter	\$ 11.00	\$ 11.00	\$ 15.80	\$ 15.80
1" Meter	\$ 20.30	\$ 20.30	\$ 29.15	\$ 29.15
1 1/2" Meter	\$ 33.50	\$ 33.50	\$ 48.10	\$ 48.10
2" Meter	\$ 49.40	\$ 49.40	\$ 70.95	\$ 70.95
3" Meter	\$ 86.90	\$ 86.90	\$ 124.80	\$ 124.80
4" Meter	\$ 139.40	\$ 139.40	\$ 200.25	\$ 200.25
6" Meter	\$ 271.90	\$ 271.90	\$ 390.55	\$ 390.55
8" Meter	\$ 463.90	\$ 463.90	\$ 666.35	\$ 666.35
10" Meter	\$ 779.50	\$ 779.50	\$ 1,119.65	\$ 1,119.65
12" Meter	\$ 934.80	\$ 934.80	\$ 1,342.70	\$ 1,342.70
Rate J Meter Charge				
5/8" Meter	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00
3/4" Meter	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00
1" Meter	\$ 49.70	\$ 49.70	\$ 49.70	\$ 49.70
1 1/2" Meter	\$ 82.20	\$ 82.20	\$ 82.20	\$ 82.20
2" Meter	\$ 121.20	\$ 121.20	\$ 121.20	\$ 121.20
3" Meter	\$ 213.10	\$ 213.10	\$ 213.10	\$ 213.10
4" Meter	\$ 342.10	\$ 342.10	\$ 342.10	\$ 342.10
6" Meter	\$ 666.90	\$ 666.90	\$ 666.90	\$ 666.90
8" Meter	\$ 1,137.80	\$ 1,137.80	\$ 1,137.80	\$ 1,137.80
10" Meter	\$ 1,911.70	\$ 1,911.70	\$ 1,911.70	\$ 1,911.70
12" Meter	\$ 2,294.10	\$ 2,294.10	\$ 2,294.10	\$ 2,294.10
Flat Rate - RT 1.2		\$ 56.20		\$ 72.40
Flat Rate - Table Rock		\$ 41.30		\$ 59.30
Rate A Volumetric	\$ 1.03749	\$ 1.12023	\$ 1.41580	\$ 1.41580
Rate B Volumetric	\$ 0.35155	\$ 0.35155	\$ 0.48640	\$ 0.48640
Rate J1 Volumetric (<=450)	\$ 0.69201	\$ 0.74719	\$ 0.94434	\$ 0.94434
Rate J2 Volumetric (>450)	\$ 0.18024	\$ 0.34625	\$ 0.27092	\$ 0.44161
Customer 6 Fixed	\$ 118,510		\$ 118,510	
Customer 6 Volumetric	\$ 0.15050		\$ 0.15050	
Customer 4 Volumetric	\$ 0.15445		\$ 0.15445	
Customer 1 Volumetric		\$ 0.11536		\$ 0.12683
Customer 19 Volumetric		\$ 0.18057		\$ 0.18057
Customer 24 Volumetric		\$ 0.14900		\$ 0.14900

Missouri-American Water Company
Case No. WR-2026-0304, SR-2026-0305
Proposed Water Rate Design

	Present Rate St Louis County	Present Rate All Other	Proposed Rate St Louis County	Proposed Rate All Other
Private Fire				
2" or less Meter	\$ 10.05	\$ 10.05	\$ 13.95	\$ 13.95
3" Meter	\$ 32.35	\$ 32.35	\$ 44.85	\$ 44.85
4" Meter	\$ 40.45	\$ 40.45	\$ 56.15	\$ 56.15
6" Meter	\$ 89.85	\$ 89.85	\$ 124.70	\$ 124.70
8" Meter	\$ 159.90	\$ 159.90	\$ 221.85	\$ 221.85
10" Meter	\$ 251.60	\$ 251.60	\$ 348.95	\$ 348.95
12" Meter	\$ 360.35	\$ 360.35	\$ 500.00	\$ 500.00
20" Meter	\$ 360.35	\$ 360.35	\$ 500.00	\$ 500.00
Hydrant	\$ 91.00	\$ 91.00	\$ 126.30	\$ 126.30

	Present Rate St Louis County	Present Rate All Other	Proposed Rate St Louis County	Proposed Rate All Other
Neosho				
5/8" Meter	\$	13.97	\$	15.80
3/4" Meter	\$	13.97	\$	15.80
1" Meter	\$	13.97	\$	29.15
1 1/2" Meter	\$	28.09	\$	48.10
2" Meter	\$	45.21	\$	70.95
3" Meter	\$	103.52	\$	124.80
4" Meter	\$	163.39	\$	200.25
6" Meter	\$	320.94	\$	390.55
8" Meter	\$	513.52	\$	666.35
10" Meter	\$	513.52	\$	1,119.65
12" Meter	\$	513.52	\$	1,342.70
First 100,000 Gallons	\$	0.77700	\$	1.41580
Over 100,000 Gallons	\$	0.57500	\$	1.41580

Missouri-American Water Company
Case No. WR-2026-0304, SR-2026-0305
Proposed Wastewater Rate Design

	Present Rate Arnold	Proposed Rate Arnold
Res Minimum Charge	\$ 47.74	\$ 54.00
Res Usage - All Usage	\$ -	\$ -
Non-Res Minimum Charge	\$ 47.74	\$ 54.00
Non-Res Usage - 1st 5000 g	\$ -	\$ -
Non-Res Usage - Over 5000 g	\$ 0.81479	\$ 0.92090

Other MO	Present Rate Tariff 2.1	Present Rate Tariff 3.1	Present Rate Neosho	Present Rate Bulk WW	Proposed Rate Tariff 2.1	Proposed Rate Tariff 3.1	Proposed Rate Neosho	Proposed Rate Bulk WW
Res Flat Rate (Unmetered)	\$ 74.11	\$ 61.03	\$ 54.90		\$ 114.55	\$ 94.35	\$ 79.60	
Res Service Charge	\$ 74.11	\$ 61.03	\$ 23.50		\$ 25.00	\$ 25.00	\$ 25.00	
Res Usage - All Usage	\$ -	\$ -	\$ 0.78500		\$ 2.47800	\$ 1.91900	\$ 1.51100	
Non-Res Flat Rate (Unmetered)	\$ 74.11	\$ 61.03	\$ 70.60		\$ 114.55	\$ 94.35	\$ 79.60	
Non-Res Service Charge, 5/8" Meter	\$ 74.11	\$ 61.03	\$ 23.50		\$ 114.55	\$ 94.35	\$ 79.60	
Non-Res Service Charge, 3/4" Meter	\$ 102.93	\$ 86.65	\$ 23.50		\$ 114.55	\$ 94.35	\$ 79.60	
Non-Res Service Charge, 1" Meter	\$ 150.43	\$ 126.61	\$ 23.50		\$ 232.50	\$ 195.70	\$ 89.80	
Non-Res Service Charge, 1 1/2" Meter	\$ 269.27	\$ 226.60	\$ 23.50		\$ 416.20	\$ 350.30	\$ 105.80	
Non-Res Service Charge, 2" Meter	\$ 411.89	\$ 346.58	\$ 23.50		\$ 636.60	\$ 535.80	\$ 124.90	
Non-Res Service Charge, 3" Meter	\$ 725.68	\$ 610.57	\$ 23.50		\$ 1,121.70	\$ 943.90	\$ 167.10	
Non-Res Service Charge, 4" Meter	\$ 1,188.97	\$ 1,000.33	\$ 23.50		\$ 1,837.80	\$ 1,546.50	\$ 229.30	
Non-Res Service Charge, 6" Meter	\$ 1,978.00	\$ 1,664.26	\$ 23.50		\$ 3,057.30	\$ 2,572.90	\$ 335.15	
Non-Res Service Charge, 8" Meter	\$ 1,978.00	\$ 1,664.26	\$ 23.50		\$ 3,821.60	\$ 3,227.65	\$ 401.60	
Non-Res Usage - 1st 6000 g	\$ -	\$ -	\$ 0.78500		\$ -	\$ -	\$ -	
Non-Res Usage - Over 6000 g	\$ 1.21147	\$ 0.86563	\$ 0.78500		\$ 1.87850	\$ 1.33350	\$ 1.19500	
Non-Res Usage - Customer 29		\$ 0.11500				\$ 0.11500		
Minimum Charge - Customer 27		\$ 400.00				\$ 400.00		
Minimum Charge - Customer 26		\$ 300.00				\$ 300.00		
Minimum Charge - Customer 28		\$ 2,500.00				\$ 2,500.00		
Minimum Charge - Customer 30		\$ 48.82				\$ 75.48		
Customer 31				\$ 7,740.00				\$ 7,740.00

Missouri-American Water Company Residential Usage Analysis - St. Louis County

REGRESSION MODEL

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.9242
R Square	0.8541
Adjusted R Square	0.8346
Standard Error	0.6227
Observations	120

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	14	238.254	17.018	43.891	2.22452E-37
Residual	105	40.713	0.388		
Total	119	278.967			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	5.0094	0.2184	22.9365	0.0000	4.5764	5.4425
Jan	-0.1253	0.2795	-0.4482	0.6549	-0.6794	0.4289
Feb	-0.4384	0.2794	-1.5694	0.1196	-0.9924	0.1155
Mar	-0.4913	0.2793	-1.7592	0.0815	-1.0450	0.0625
Apr	-0.5454	0.2788	-1.9563	0.0531	-1.0982	0.0074
May	-0.0681	0.2787	-0.2445	0.8073	-0.6208	0.4845
Jun	1.3640	0.2787	4.8949	0.0000	0.8114	1.9165
Jul	2.4020	0.2786	8.6216	0.0000	1.8496	2.9544
Aug	3.0067	0.2786	10.7941	0.0000	2.4544	3.5591
Sep	3.2149	0.2785	11.5430	0.0000	2.6627	3.7672
Oct	2.4266	0.2785	8.7133	0.0000	1.8744	2.9788
Nov	0.8225	0.2785	2.9534	0.0039	0.2703	1.3746
Trend	-0.0066	0.0017	-3.9676	0.0001	-0.0098	-0.0033
COVID	-0.0662	0.1506	-0.4392	0.6614	-0.3649	0.2325
Rain (Diff)	-0.1824	0.0491	-3.7159	0.0003	-0.2797	-0.0851

Missouri-American Water Company
Residential Usage Analysis - Non St. Louis County

REGRESSION MODEL

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.9676
R Square	0.9363
Adjusted R Square	0.9271
Standard Error	0.2859
Observations	120

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	15	124.917	8.328	101.864	5.24108E-55
Residual	104	8.502	0.082		
Total	119	133.420			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	3.6125	0.1004	35.9825	0.0000	3.4134	3.8116
Jan	0.3322	0.1283	2.5888	0.0110	0.0777	0.5867
Feb	-0.1156	0.1283	-0.9010	0.3697	-0.3700	0.1388
Mar	-0.1733	0.1282	-1.3516	0.1794	-0.4276	0.0810
Apr	-0.0196	0.1280	-0.1532	0.8785	-0.2735	0.2342
May	0.2300	0.1280	1.7970	0.0752	-0.0238	0.4838
Jun	1.5148	0.1280	11.8384	0.0000	1.2610	1.7685
Jul	2.5072	0.1279	19.5983	0.0000	2.2535	2.7608
Aug	2.3593	0.1279	18.4454	0.0000	2.1056	2.6129
Sep	2.1347	0.1279	16.6918	0.0000	1.8811	2.3883
Oct	1.5613	0.1279	12.2091	0.0000	1.3077	1.8149
Nov	0.3429	0.1279	2.6815	0.0085	0.0893	0.5965
Trend	-0.0028	0.0008	-3.7267	0.0003	-0.0044	-0.0013
COVID	0.0900	0.0704	1.2785	0.2039	-0.0496	0.2296
Rain (Diff)	-0.1854	0.0268	-6.9088	0.0000	-0.2386	-0.1322
CDD (Diff)	0.0026	0.0008	3.4131	0.0009	0.0011	0.0042

Missouri-American Water Company Commercial Usage Analysis - St. Louis County

REGRESSION MODEL

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.9650
R Square	0.9312
Adjusted R Square	0.9213
Standard Error	3.4582
Observations	120

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	15	16842.488	1122.833	93.891	2.65056E-53
Residual	104	1243.727	11.959		
Total	119	18086.215			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	33.9055	1.2132	27.9481	0.0000	31.4997	36.3112
Jan	-4.5278	1.5522	-2.9171	0.0043	-7.6058	-1.4498
Feb	-5.1309	1.5516	-3.3069	0.0013	-8.2078	-2.0541
Mar	-3.0858	1.5511	-1.9895	0.0493	-6.1616	-0.0100
Apr	-3.1134	1.5483	-2.0109	0.0469	-6.1838	-0.0431
May	0.4566	1.5479	0.2950	0.7686	-2.6129	3.5261
Jun	10.1854	1.5475	6.5817	0.0000	7.1165	13.2542
Jul	19.3553	1.5472	12.5097	0.0000	16.2871	22.4235
Aug	28.3818	1.5470	18.3466	0.0000	25.3141	31.4495
Sep	24.4406	1.5468	15.8009	0.0000	21.3733	27.5079
Oct	19.6662	1.5466	12.7153	0.0000	16.5991	22.7332
Nov	8.2349	1.5466	5.3246	0.0000	5.1680	11.3018
Trend	-0.0012	0.0092	-0.1253	0.9006	-0.0194	0.0171
COVID	-4.5192	0.8445	-5.3516	0.0000	-6.1938	-2.8446
Rain (Diff)	-0.8636	0.2378	-3.6314	0.0004	-1.3352	-0.3920
CDD (Diff)	0.0262	0.0095	2.7740	0.0066	0.0075	0.0450

Missouri-American Water Company Commercial Usage Analysis - Non St. Louis County

REGRESSION MODEL

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.9634
R Square	0.9282
Adjusted R Square	0.9178
Standard Error	1.4202
Observations	120

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	15	2710.616	180.708	89.592	2.50217E-52
Residual	104	209.769	2.017		
Total	119	2920.386			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	23.3047	0.4987	46.7331	0.0000	22.3158	24.2936
Jan	-0.3676	0.6375	-0.5767	0.5654	-1.6318	0.8965
Feb	-1.5539	0.6373	-2.4384	0.0164	-2.8176	-0.2902
Mar	-0.6505	0.6370	-1.0211	0.3096	-1.9138	0.6128
Apr	-0.1295	0.6359	-0.2036	0.8390	-1.3904	1.1315
May	0.6086	0.6357	0.9575	0.3406	-0.6520	1.8693
Jun	5.2981	0.6355	8.3362	0.0000	4.0378	6.5584
Jul	9.8470	0.6354	15.4968	0.0000	8.5869	11.1071
Aug	11.4252	0.6353	17.9834	0.0000	10.1654	12.6851
Sep	9.8393	0.6352	15.4891	0.0000	8.5796	11.0991
Oct	7.7770	0.6352	12.2436	0.0000	6.5174	9.0366
Nov	1.6005	0.6352	2.5199	0.0133	0.3410	2.8601
Trend	0.0187	0.0038	4.9330	0.0000	0.0112	0.0263
COVID	-0.9913	0.3521	-2.8153	0.0058	-1.6896	-0.2931
Rain (Diff)	-0.3290	0.1276	-2.5781	0.0113	-0.5820	-0.0759
CDD (Diff)	0.0133	0.0048	2.7804	0.0064	0.0038	0.0228

Missouri-American Water Company OPA Usage Analysis - St. Louis County

REGRESSION MODEL

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.9302
R Square	0.8654
Adjusted R Square	0.8474
Standard Error	12.8491
Observations	120

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	14	111417.325	7958.380	48.204	3.49324E-39
Residual	105	17335.429	165.099		
Total	119	128752.754			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	70.8078	4.5066	15.7121	0.0000	61.8721	79.7435
Jan	-23.1945	5.7666	-4.0222	0.0001	-34.6286	-11.7603
Feb	-23.4390	5.7645	-4.0661	0.0001	-34.8690	-12.0089
Mar	-17.6988	5.7626	-3.0713	0.0027	-29.1250	-6.2725
Apr	-21.1549	5.7528	-3.6774	0.0004	-32.5616	-9.7483
May	-9.2534	5.7512	-1.6089	0.1106	-20.6570	2.1502
Jun	22.6692	5.7499	3.9425	0.0001	11.2682	34.0702
Jul	40.5399	5.7488	7.0519	0.0000	29.1410	51.9387
Aug	55.0876	5.7479	9.5839	0.0000	43.6906	66.4846
Sep	39.4880	5.7472	6.8708	0.0000	28.0923	50.8836
Oct	29.6663	5.7467	5.1623	0.0000	18.2717	41.0610
Nov	11.8506	5.7464	2.0623	0.0417	0.4565	23.2446
Trend	0.3125	0.0341	9.1742	0.0000	0.2450	0.3801
COVID	-20.3568	3.1084	-6.5490	0.0000	-26.5202	-14.1934
Rain (Diff)	-2.8681	1.0033	-2.8588	0.0051	-4.8574	-0.8789

Missouri-American Water Company OPA Usage Analysis - Non St. Louis County

REGRESSION MODEL

SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.8870
R Square	0.7867
Adjusted R Square	0.7583
Standard Error	6.1417
Observations	120

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	14	14608.929	1043.495	27.664	6.16143E-29
Residual	105	3960.704	37.721		
Total	119	18569.633			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>
Intercept	37.6862	2.1564	17.4760	0.0000	33.4103	41.9620
Jan	-2.3991	2.7564	-0.8704	0.3861	-7.8645	3.0663
Feb	-4.2261	2.7554	-1.5338	0.1281	-9.6896	1.2373
Mar	-1.7053	2.7545	-0.6191	0.5372	-7.1670	3.7563
Apr	-1.0897	2.7498	-0.3963	0.6927	-6.5420	4.3626
May	5.2559	2.7491	1.9119	0.0586	-0.1949	10.7068
Jun	12.0110	2.7484	4.3701	0.0000	6.5613	17.4606
Jul	23.3331	2.7479	8.4913	0.0000	17.8846	28.7817
Aug	25.0919	2.7474	9.1328	0.0000	19.6442	30.5396
Sep	22.6135	2.7471	8.2318	0.0000	17.1665	28.0605
Oct	20.3867	2.7469	7.4218	0.0000	14.9402	25.8332
Nov	10.3663	2.7467	3.7741	0.0003	4.9200	15.8125
Trend	-0.0750	0.0164	-4.5842	0.0000	-0.1074	-0.0425
COVID	-2.9779	1.4888	-2.0002	0.0481	-5.9299	-0.0259
Rain (Diff)	-1.3141	0.5514	-2.3834	0.0190	-2.4073	-0.2209

FORM NO. 13

P.S.C MO NO. 13

Original Sheet No. RT 31.1Missouri-American Water Company

For

All Missouri Service Areas

Name of Issuing Corporation

Community, Town or City

Revenue Stabilization Mechanism (RSM)

AVAILABILITY – All residential (“domestic”), commercial, other public authority and sale for resale metered water customers.

SECTION A - DEFINITIONS

Actual Revenue (AR) shall mean the actual dollar amount of revenues billed to customers for the identified Service Classifications, excluding revenues arising from adjustments under this tariff and any other tariff, which were billed for the applicable Fiscal Year, excluding revenues from acquisitions approved by the Commission that have not yet been approved in a general rate case and any revenues collected under Rate I (Sheet RT 10) or Rate W (Sheets RT 11.1 and RT 11.2).

Actual Production Costs (APC) shall mean the actual dollar amount of power, chemicals, purchased water and waste disposal incurred by the Company in the Fiscal Year, excluding production costs from acquisitions approved by the Commission that have not yet been approved in a general rate case.

Effective Period shall mean the period for which the adjustments in Section B are to be billed to customers, and shall be the nine-month period April through December after the Filing Month.

Effective Period Usage (G) shall mean the number of 100 gallon units delivered to customers by the Company, including the number of 100 gallon units for the applicable Effective Period.

Filing Month shall mean the month in which an adjustment is determined by the Company and submitted to the Commission, on or before January 31.

Fiscal Year shall mean the Fiscal Year of the Company that ended as of the most recent December 31.

Interest (i) shall mean the Company short-term interest borrowing rate.

Previous Amortization Period shall mean the nine-month reconciliation amortization period that ended as of the most recent Fiscal Year.

Rate Case Revenue (RCR) shall mean the dollar amount of revenues reflected in the revenue requirements approved by the Commission for the applicable Service Classifications in the Company’s most recent general rate case. In a month or year in which new rates come into effect, the RCR shall be prorated based upon the number of days in the month or year under the old rates and the number of days in the month or year under the new rates.

* *Indicates new rate or text*

+ *Indicates change*

Date of Issue:

July 1, 2026

Effective Date:

July 31, 2026

Issued By:

Rich C. Svindland, President
727 Craig Road, St. Louis, MO 63141

FORM NO. 13

P.S.C MO NO. 13

Original Sheet No. RT 31.2Missouri-American Water Company

For

All Missouri Service Areas

Name of Issuing Corporation

Community, Town or City

Revenue Stabilization Mechanism (RSM)

Rate Case Production Costs (RPC) shall mean the dollar amount of power, chemicals, purchased water and waste disposal expenses reflected in revenue requirements approved by the Commission in the Company's most recent general rate case. In a month or year in which new rates come into effect, the RPC shall be prorated based upon the number of days in the month or year under the old rates and the number of days in the month or year under the new rates.

Upcoming Amortization Period shall mean the nine-month reconciliation amortization period commencing on April 1 following the Fiscal Year.

SECTION B – DETERMINATION OF ADJUSTMENT

$$\frac{((RCR - RPC) - (AR - APC))(1 + i) + RA}{G}$$

Where:

- RCR** represents the Rate Case Revenue for the Fiscal Year.
- RPC** represents the Rate Case Production Costs for the Fiscal Year.
- AR** represents the Actual Revenue for the Fiscal Year.
- APC** represents the Actual Production Costs for the Fiscal Year.
- i** represents the interest rate
- G** represents the Factor G for the Effective Period.
- RA** represents the dollar amount due the Company (+RA) or the customers (-RA) arising from adjustments under this tariff that were under-billed or over-billed in the prior Fiscal Year.

The adjustment components above shall be summed together for billing purposes. If either component of the adjustments computes to \$0.0001 per 100 gallons or more, any fraction of \$0.0001 in the computed per 100 Gallons adjustment amount shall be dropped if less than \$0.00005 or, if \$0.00005 or more, shall be rounded up to the next full \$0.0001.

SECTION C – REPORTS AND RECONCILIATIONS

The Company shall file with the Commission on or before January 30 of each year, the RSM calculation and support for any annual adjustments to be effective under this tariff. The Commission Staff will have 60 days to review. The reconciliation amount will be surcharged from April 1 through December 31 of each calendar year. Any credit will be issued as soon as administratively possible.

* *Indicates new rate or text*

+ *Indicates change*

Date of Issue:

July 1, 2026

Effective Date:

July 31, 2026

Issued By:

Rich C. Svindland, President
727 Craig Road, St. Louis, MO 63141

Resolution Endorsing Consideration of Alternative Regulation that Supports Capital Investment in the 21st Century for Water and Wastewater Utilities

WHEREAS, Through the *Resolution Supporting Consideration of Regulatory Policies Deemed as “Best Practices”* (2005), the National Association of Regulatory Utility Commissioners (NARUC) has previously recognized the important role of innovative regulatory policies and mechanisms in facilitating the efforts of water and wastewater utilities to address their significant infrastructure investment challenges; *and*

WHEREAS, Traditional cost of service ratemaking, which has worked reasonably well in the past for water and wastewater utilities, no longer adequately addresses the challenges of today and tomorrow. Revenue, driven by declining use per customer, is flat to decreasing, while the nature of investment (rate base) has shifted largely from plant needed for serving new customers to non-revenue producing infrastructure replacement and compliance with new drinking water standards; *and*

WHEREAS, The traditional cost of service model is not well adapted to a no/low growth, high investment utility environment and is unlikely to encourage the necessary future investment in infrastructure replacement; *and*

WHEREAS, Compared to the water and wastewater industry, the electric and natural gas delivery industries have in place a larger number and a greater variety of alternative regulation policies, such as multiyear rate plans and rate stabilization programs, and those set forth in the 2005 Resolution; *and*

WHEREAS, The U.S. water industry is the most capital intensive sector of regulated utilities and faces critical investment needs that are expected to total \$335 billion to \$1 trillion over the next quarter century, as noted in the *American Society of Civil Engineers 2013 Report Card for America’s Infrastructure*; *and*

WHEREAS, Tap water is physically ingested and the quality of the service must be maintained to protect the health and economic well-being of communities across our Nation and comply with current and future regulations covering the control of a number of contaminants from nitrosamines to chromium, at a cost estimated at \$42 billion by the EPA as part of their April 2013 Report to Congress; *and*

WHEREAS, Alternative regulatory mechanisms can enhance the efficiency and effectiveness of water and wastewater utility regulation by reducing regulatory costs, increasing rates for customers, when necessary, on a more gradual basis; and providing the predictability and regulatory certainty that supports the attraction of debt and equity capital at reasonable costs and maintains that access at all times; *now, therefore be it*

RESOLVED, That the National Association of Regulatory Utility Commissioners, convened at its 125th Annual Meeting in Orlando, Florida, supports consideration of alternative regulation plans and mechanisms along with and in addition to the policies and mechanisms outlined in the

Resolution Supporting Consideration of Regulatory Policies Deemed as “Best Practices”
adopted by the NARUC Board of Directors on July 27, 2005; *and be it further*

RESOLVED, That the Committee on Water stands ready to assist economic regulators with implementation of alternative regulatory approaches that support water companies’ capital investment needs of the 21st century.

Sponsored by the Committee on Water

Recommended by the NARUC Board of Directors November 19, 2013

Adopted by the NARUC Committee of the Whole November 20, 2013.