STAFF Ex. 104

# **MISSOURI PUBLIC SERVICE COMMISSION**

# WATER AND SEWER DEPARTMENT

# REPORT ON CLASS COST OF SERVICE AND RATE DESIGN



Staff\_Exhibit No\_ Date 3-7-18 Reporter File NowR-2017-2085

# **MISSOURI-AMERICAN WATER COMPANY**

CASE NO. WR-2017-0285

Jefferson City, Missouri December 13, 2017

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1		REPORT ON
2		CLASS COST OF SERVICE
3		AND
4		RATE DESIGN
5		MISSOURI-AMERICAN WATER COMPANY
6		CASE NO. WR-2017-0285
7	I. EX	ECUTIVE SUMMARY
8	А.	Staff's Class Cost of Service and Rate Design Objectives
9	Staff's	s class cost of service and rate design objectives are:
10 11 12	1.	To design rates that give Missouri-American Water Company (MAWC) the ability to collect the overall increase or decrease in revenues authorized by the Missouri Public Service Commission (Commission);
13 14 15	2.	To continue utilizing the existing rate districts for water and sewer districts. The primary water system for each water district is: District 1 is St. Louis Metro, District 2 is St. Joseph, and District 3 is Joplin;
16 17 18 19 20	3.	To develop rates reflecting the Class Cost of Service (CCOS) study. Generally, customers pay the cost of service allocated to each customer classification, and MAWC has an opportunity to recover its actual cost of providing service by assigning the results of Staff's CCOS study to each customer classification within each district; and
21 22 23 24	4.	To continue the existing rate structure for each customer classification currently in effect in each of the water districts. Continuing the use of the existing rate structure for water customers allows familiarity of rate structure for most customers.
25	В,	Staff's Plan to Accomplish These Objectives
26	To ac	complish these objectives, Staff recommends the following actions by the
27	Commission:	
28		Adoption of Staff's proposed districts.
29 30	2.	Adoption of Staff's proposed rates, which reflect the results of Staff's CCOS study and which allocates costs to each customer classification in each district.
31		Adoption of the customer charge as recommended by Staff.
32 33 34	4.	Order that an overall revenue increase/decrease be implemented according to each rate component of each rate schedule as recommended by Staff.

### II. CLASS COST OF SERVICE: WATER OPERATIONS

#### A. Overview

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

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

#### B. Base-Extra Capacity Method

Staff allocated each district's cost of service using the "base-extra capacity" method as outlined in the American Water Works Association manual of water supply practices, Principles of Water Rates, Fees, and Charges, Seventh Edition (AWWA M1), which is the method generally accepted by the industry and utilized in past MAWC rate cases by both Staff and MAWC. This method involves allocating the various cost components based on data pertaining to operating costs, operating revenues, system capacity, customer usage, and customer numbers. The results of these allocations show the relative cost of service for each customer class and the appropriate operating revenue levels that should be recovered from each customer class. Rates are then designed to collect the appropriate revenues needed to recover the costs that are allocated to each class.

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

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

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

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

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

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

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

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

> С. **Allocation Factors**

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

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

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

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

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28 29 Factors 4 and 5 are the allocation of costs associated with facilities serving base and maximum hour extra capacity functions and the allocation of costs associated with storage facilities. These factors are calculated by the allocation of costs related to smaller mains and storage facilities such as tanks and standpipes. These costs are allocated partly on average consumption and maximum hour extra demand. These types of costs are related to facilities that are designed to meet maximum hour and fire protection requirements. Factor 4 is calculated by weighting the average daily consumption, maximum day extra capacity demand and fire protection demand for each customer classification. Factor 5 is calculated by weighting average hourly consumption, maximum hour extra capacity demand and fire protection demand for each customer classification.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### D. Transmission and Distribution Mains Adjustment

Staff is proposing to continue a main adjustment for sale for resale and certain large industrial customers in the Joplin, St. Joseph, and St. Louis Metro service territories approved by the Commission in previous rate cases. Staff's continuing position is that it is appropriate to make a main adjustment for certain large industrial customers and the sale for resale customer class because they are connected directly to the transmission system and do not receive any benefit from the smaller distribution mains. Staff has performed an adjustment similar to MAWC's adjustment for the Joplin and St. Joseph Districts.

#### E. Results of Water Class Cost of Service Study

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

Staff Expert/Witness: Matthew J. Barnes

#### III. RATE DESIGN: WATER OPERATIONS

#### A. Overview

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

#### B. Design of Rates

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

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

Staff Expert/Witness: James A. Busch

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#### Inclining Block Rates

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

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

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

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

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

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Attempts to reduce water use have been found to be more successful when customers are conscious of the rate structure; therefore, a concern when seeking to influence customer behavior through inclining block rates is education about the rate structure. Even with education efforts, studies have shown a majority of customers can still remain unaware of the rate structure even several years following implementation<sup>1</sup>, although the specific reasons why the education efforts were ineffective is unclear. Little change in usage due to the rate structure may occur when customers are not aware of how they can impact their bills.

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

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

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

<sup>&</sup>lt;sup>2</sup> Tatiana Borisova, Serhat Asci, Burcin Unel, and Colin Rawls. 2014. *Conservation Pricing for Residential Water Supply*. University of Florida Institute of Food and Agricultural Sciences, Gainesville, FL.

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

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

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

10 Staff Expert/Witness: Curt B. Gateley

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#### Low-Income Rate

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

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

27 Staff Expert/Witness: Curt B. Gateley

#### C. District Rate Design

29 Staff's rate design proposal presents to the Commission a method to design rates for the 30 various customer classes receiving service in MAWC's various service territories. In this proceeding, Staff is proposing to maintain the rate design that the Commission just approved in MAWC's previous rate case, Case No. WR-2015-0301. In the case of MAWC, rate design is multifaceted. As discussed above, the general purpose of rate design is to develop rates for each customer class based upon an allocation of MAWC's cost of service. However, in MAWC's case, rates must also be developed based upon the allocation of MAWC's cost of service to its various service territories. This allocation is generally performed prior to the allocation of the cost of service to the various classes.

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

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

#### District-Specific Pricing vs. Single-Tariff Pricing

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

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

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

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

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

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

#### Staff's Recommendation

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

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

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

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

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

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

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

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

Staff Expert/Witness: James A. Busch

# IV. CLASS COST OF SERVICE: SEWER OPERATIONS

#### A. Overview

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

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

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

#### B. Results of Sewer Cost of Service

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

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

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

Staff Expert/Witness: Curt B. Gateley

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

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

Staff Expert/Witness: Curt B. Gateley

#### VI. SPECIAL CONTRACTS

18 Staff will review any special contracts, and will discuss any proposed changes in its19 Rebuttal Testimony.

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

#### **VII. MISCELLANEOUS FEES**

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

Page 14

27 Staff Expert/Witness: Curt B. Gateley

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## VIII. REVENUE STABILIZATION MECHANISM

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

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

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

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

<sup>&</sup>lt;sup>4</sup> Missouri Revised Statutes, Title XXV, Section 393.130, (2016).

<sup>&</sup>lt;sup>5</sup> State ex rel. Valley Sewage Co. v. Public Service Commission, 515 S.W.2d 845, 850 (Mo. App. 1974).

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

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

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

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

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

# IX. SCHEDULES INCLUDED IN STAFF'S CCOS REPORT

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

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

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

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

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

Schedule 7 contains Staff's proposed sewer revenue shift.

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

#### BEFORE THE PUBLIC SERVICE COMMISSION

#### **OF THE STATE OF MISSOURI**

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

#### **AFFIDAVIT OF MATTHEW J. BARNES**

)

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

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

Further the Affiant sayeth not.

#### JURAT

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

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri **Commissioned for Cole County** My Commission Expires: December 12, 2020 Commission Number: 12412070

Junellankin Notary Public

#### BEFORE THE PUBLIC SERVICE COMMISSION

#### **OF THE STATE OF MISSOURI**

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

Case No. WR-2017-0285

#### **AFFIDAVIT OF JAMES A. BUSCH**

)

STATE OF MISSOURI	)	
	)	SS.
COUNTY OF COLE	)	

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

Further the Affiant sayeth not.

### JAMES<sup>I</sup>A, BUSCH

#### JURAT

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

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: December 12, 2020 Commission Number: 12412070

Notary Public

#### **BEFORE THE PUBLIC SERVICE COMMISSION**

#### **OF THE STATE OF MISSOURI**

)

)

)

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

Case No. WR-2017-0285

#### **AFFIDAVIT OF CURT B. GATELEY**

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

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

Further the Affiant sayeth not.

CURT B. GATELEY

#### JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this  $1/2^{+1}$ day of December, 2017.

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: December 12, 2020 Commission Number: 12412070

Notary Public

# Missouri American Water Company Water District 1 PSC Staff Study

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

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

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.

Rate B includes Sale For Resale customers.

Rate J includes Industrial customers.

.

# Missouri American Water Company Water District 2 PSC Staff Study

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

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

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.

Rate B includes Sale For Resale customers.

Rate J includes Industrial customers.

# Missouri American Water Company Water District 3 PSC Staff Study

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

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

Notes: Rate A includes Residential, Commercial, and Other Public Authority customers.

Rate B includes Sale For Resale customers.

Rate J includes Industrial customers.

CCOS Schedule 1 Page 3 of 3

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

			Distr	ict 1			
	 Resendential	Commercial	O1	ther Public Auth	Total Rate A	Rate B	Rate J
Revenue Requirement	\$ 173,378,412 \$	36,517,154	\$	2,788,910	\$ 212,684,476 \$	7,807,498	\$ 7,489,8
Less Cost of Charge Recovery	\$ 38,165,716 \$	5,960,292	\$	663,454	\$ 44,789,462 \$	105,091	\$ 535,9
Sales	29,473,057	9,016,183		667,973	39,157,213	4,063,272	3,879,6
Rate A	Rate B	Rate J					
\$ 4.2877	\$ 1.8956 \$	1.7924					

	•		Dist	rict 2				
	 Resendential	Commercial	0	ther Public Auth	Total Rate A	Rate B		Rate J
Revenue Requirement	\$ 16,883,337 \$	4,017,034	\$	709,915	\$ 21,610,286	2,147,087	S	5,459,573
Less Cost of Charge Recovery	\$ 6,583,133 \$	1,092,205	\$	162,503	\$ 7,837,941		\$	162,744
Sales	2,566,591	1,002,305		194,855	3,763,751	873,996		2,072,126
Rate A	Rate B	Rate J						
\$ 3.6592	\$ 2,4121 \$	2.5562	•					

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

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

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**CCOS Schedule 2** 

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

ount iber Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial C	ther Public Auth.	Sales for Fir Rosale	<ul> <li>Protection Fir</li> <li>Private</li> </ul>		Total
				THE PARTY OF THE PARTY OF THE PARTY	and and the second second	n na Sinata Madaµad	en aterration de la contra de la Contra de la contra d	646449999-1466-142		an can the
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basis	\$0	50	\$0	\$0	**			
302.000 Franchises and Consents	\$0	17-UPIS Basis	\$0	\$0	\$0	\$0	\$0	\$0	50	
303.000 Miscellaneous Intangible Plant	\$0	5-Associated with storage facilities.	\$0	\$0	\$0 \$0		\$0	\$0	\$0	
TOTAL INTANGIBLE PLANT	\$0	• · · · · · · · · · · · · · · · · · · ·	<u>50</u>	\$0	<u>50</u> \$0	<u>\$0</u>	<u>\$0</u>	\$0 \$0	<u>50</u>	
SOURCE OF SUPPLY PLANT									•••	
310.000 Land and Land Rights - SSP	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
311.000 Structures and Improvements - SSP	\$193,312	2-Assoc, with facilities serving base and max.	\$126,291	\$34,603	\$13,165	\$2,571	\$16,683	\$0	\$0	\$193,5
312.000 Collecting & Impounding Reservoirs	\$0	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	<b>\$</b> 0	\$0	50	
313.000 Lake, River and Othor Intakes	\$253,819	day extra capacity functions. 2-Assoc. with facilities serving base and max.	\$165,820	\$45,434	\$17,285	\$3,376	\$21,905	\$0	50	\$253.8
314.000 Wells and Springs	\$39,107	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$25,549	\$7.000	\$2,663	\$520	\$3,375			
315.000 Infiltration Galleries and Tunnels	50	day extra capacity functions. 2-Accoc. with facilities serving base and max.						\$0	\$0	\$39,1
316.000 Supply Mains		day extra capacity functions.	50	\$0	S0	\$0	\$0	\$0	\$0	
	\$115,592	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$75,516	\$20,691	\$7,872	\$1,537	\$9,976	\$0	\$0	\$115,
317.000 Other Water Source Plant	\$86	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$56	\$15	\$6	\$1	\$7	50	\$0	:
TOTAL SOURCE OF SUPPLY PLANT	\$601,916		\$393,232	\$107,743	\$40,991	\$8,005	\$51,946	\$0	\$0	\$501,9
PUMPING PLANT										
320.000 Lond and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	50	\$0	\$0	\$0	\$0	**	
321.000 Structures and Improvements - PP	\$517,675	6-Assoc. w/power and pumping facilities	\$334,263	\$91,525	\$34.684	\$6,833	\$43,899	\$259	50	
322.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0,000	\$45,055	3239 50	\$6,212	\$517,
323.000 Other Power Production Equipment	\$64,870	6-Assoc. w/power and pumping facilities	\$41,887	\$11,469	\$4,346	\$856	\$5,501		50	
324.000 Steam Pumping Equipment	\$278	6-Assoc. w/power and pumping facilities	\$180	\$49	\$19	3036 \$4	\$5,501	\$32	\$778	\$64
325.000 Electric Pumping Equipment	\$1.090.096	6-Assoc, w/power and pumping facilities	\$703.875	\$192,729	\$73,036	\$14,389		\$0	\$3	5
326.000 Diosel Pumping Equipment	\$38,808	6-Assoc. w/power and pumping facilities	\$25,058	\$6,861	\$2,600	\$14,005	\$92,440	\$545	\$13,081	\$1,090
327.000 Hydraulic Pumping Equipment	\$5,844	6-Assoc. w/power and pumping facilities	\$4,419	\$1,210	\$459		\$3,291	\$19	\$486	\$38,
328.000 Other Pumping Equipment	\$23,101	6-Assoc. w/power and pumping facilities	\$14,916	\$4,084	•	\$90	\$580	\$3	\$82	\$6
TOTAL PUMPING PLANT	\$1,741,672	entration and pumping mentals	\$1,124,598	\$307,927	\$1,548 \$116,692	\$305 \$22,989	\$1,959 \$147,694	\$12 \$870	\$277 \$20,899	\$23 \$1,741
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	**	•••			
331.000 Structures and Improvements - WTP		2-Assoc. with facilities serving base and max, day extra capacity functions,	\$1,237,007	\$338,932	\$128,946	\$0 \$25,183	\$0 \$163,407	\$0 \$0	\$0 \$0	\$1,893
332.000 Water Treatment Equipment	\$1,949,288	2-Assoc, with facilities serving base and max.	\$1,273,470	\$348,923	\$132,747	\$25,926	\$168,224	\$0	\$0	\$1,949,
333.000 Water Treatment - Other	\$795	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$519	\$142	\$54	\$11	\$69	\$0	\$0	s
TOTAL WATER TREATMENT PLANT	\$3,843,557	day extra capacity functions.	\$2,510,996	\$687,997	\$261,747	\$51,120	\$331,700	\$0	\$0	\$3,843.
TRANSMISSION & DIST. PLANT				,		40.1.40	0001,100	Ч	ΨŪ	<b>\$3,</b> 843,
340.000 Land and Land Rights - TDP	\$0	7-Assoc. with trans, and distrib, mains	**			<b>.</b> -				
341.000 Structures and Improvements - TDP	\$117,205		\$0	\$0	\$0	\$D	\$0	\$0	\$0	
342.000 Distribution Reservoirs and Standpipes	\$344,442	7-Assoc. with trans, and distrib, mains	\$84,388	\$21,027	\$2,414	\$1,559	\$1,910	\$223	\$5,684	\$117
343.000 Transmission and Distribution Mains		5-Associated with storage facilities.	\$213,554	\$51,976	\$14,880	\$3,858	\$27,624	\$1,274	\$31,275	\$344
a second superior and subtribution water	\$16,068,619	7-Assoc. with trans, and distrib, mains	\$11,569,406	\$2,882,710	\$331,014	\$213,713	\$261,918	\$30,530	\$779,328	\$16,068,

CCOS Schedule 3 Page 1 of 30

Depreciation Page: 1 of 2

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

nt	MO Adjusted			이 이 것을 통했	1. Sec.	Other Public	Sales for	Fire Protection F	ten Bernen auto-	就能得到100
er Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
4.000 Fire Mains	\$5,848	8-Public Fire	\$0	\$0	SO.	50	SC SC	<ul> <li>Constraints of the constraint of the constraint of the constraints of the co</li></ul>	\$5,848	ा OLUL \$
5.000 Services	\$455,276	10-Factors for allocating COS to customer class.	\$418,717	\$29,502	\$774	\$2,504	\$137		\$0,548	\$455
6.000 Meters	\$2,439,091	9-Associated with meters	\$1,935,907	\$416,597	\$35,367	\$43,660	\$7,561	\$0	\$0	\$2.43
7.000 Motor Installations	\$431,454	9-Associated with meters	\$342,445	\$73,692	\$6,256	\$7,723	\$1,338		\$0	\$43
8.000 Hydrantc	\$1,382,040	8-Public Fire	\$0	\$0	\$0	\$0	50		\$1,382,040	\$1,3
9.000 Other Transmission & Distribution Plant	\$283	4-Associated with facilities serving base and max, hr. extra capacity functions	\$210	\$51	\$3	\$4	sc		\$14	0,10
TOTAL TRANSMISSION & DIST, PLANT	\$21,244,258		\$14,564,627	\$3,475,555	\$390,708	\$273,021	\$300,488	\$35,670	\$2,204,189	\$21,2
INCENTIVE COMPENSATION										
CAPITALIZATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	50	\$0	- 50	\$0	\$0	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0	•	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GENERAL PLANT										
9.000 Land and Land Rights - GP	50	15-A&G Basis	\$0	\$0	\$0	\$0	\$0			
0.000 Structures and Improvements - GP	\$216,850	15-A&G Basis	\$160,664	\$30,034	\$7,178	\$0 \$2,277	\$8.349		\$0	
0.100 Office Structures	\$87.087	15-A&G Basis	\$64,523	\$12,062	\$2.883	\$2,277	\$3,353		\$8,067	\$3
0.200 General Structures - HVAC	\$4,316	15-A&G Basis	\$3,198	\$598	\$2,665	\$45	ېړې دي. 16£		\$3,240	1
0.300 Miscellaneous Structures	\$54,191	15-A&G Basis	\$40,150	\$7,505	\$1,794	\$45	\$100	•••	\$161	
0.900 Structures & Improvements - Leasehold	\$1,249	15-A&G Basis	\$925	\$173	\$1,754	\$309 \$13	\$2,060		\$2,016	:
1.000 Office Furniture and Equipment	\$32,603	15-A&G Basis	\$24,156	\$4,516	\$1,079	\$13	• · · -		\$46	
1.100 Computers & Peripheral Equipment	\$1,148,845		\$851,179	\$159,115	\$38.027		\$1,255		\$1,213	
1.200 Computer Hardware & Software	\$71.416	15-A&G Basis	\$52,912	\$159,115 \$9,891		\$12,063	\$44,231		\$42,737	<b>\$</b> 1,
1.250 Computer Software	\$595,383	15-A&G Basis	\$52,912 \$441,119	• - • ·	\$2,364	\$750	\$2,750		\$2,657	:
1.260 Personal Computer Software	\$085,555	15-A&G Basis		\$82,461	\$19,707	\$6,252	\$22,923		\$22,148	\$
1.300 Other Office Equipment	\$0 \$4,733		\$0	\$0	\$0	\$0	\$0		\$0	
1.400 BTS Initial Investment	\$1,816,952	15-A&G Basis 15-A&G Basis	\$3,507	\$656	\$157	\$50	\$ 18:		\$176	
2.000 Transportation Equipment	31,816,962 SO		\$1,346,187	\$251,649	\$60,141	\$19,078	\$69,953		\$67,591	\$1,
2.100 Transportation Equipment - Light Trucks	50 \$157,181		\$0	\$0	\$0	50	\$0	•••	\$0	
2.200 Transportation Equipment - Heavy Trucks			\$116,455	\$21,770	\$5,203	\$1,650	\$6,05		\$5,847	\$
2.300 Transportation Equipment - Cars	\$0 \$0		\$0	\$0	\$0	\$0	\$0	•••	S0	
2.400 Transportation Equipment - Other	\$0 \$179.342		50	\$0	\$0	\$0	\$(	•••	\$0	
3.000 Stores Equipment	\$179,342 \$22,270		\$132,874	\$24,839	\$5,936	\$1,883	\$6,90		\$6,672	5
4.000 Tools, Shop and Garage Equipment	\$204,820		\$15,500	\$3,084	\$737	\$234	\$857		\$828	:
		day extra capacity functions.	\$133,809	\$36,663	\$13,948	\$2,724	\$17,676	\$0	\$0	\$
5.000 Laboratory Equipment	\$36,150		\$26,784	\$5,007	\$1,197	\$380	\$1,392		\$1,345	:
6.000 Power Operated Equipment	\$39,745		\$29,447	\$5,505	\$1,316	\$417	\$1,530		\$1,479	:
07.000 Communication Equipment	\$0		50	\$0	\$0	\$0	\$(	•••	\$0	
7.100 Communication Equipment (non telephone)	\$238,858	15-A&G Basis	\$176,970	\$33,082	\$7,906	\$2,508	\$9,190	5 \$311	\$8,886	\$2
7.200 Telephone Equipment	\$1,854		\$1,374	\$257	\$61	\$19	\$71	\$2	\$69	
8.000 Miscellaneous Equipment	\$159,811		\$118,404	\$22,134	\$5,290	\$1,678	\$8,153	\$208	\$5,945	\$
9.000 Other Tangible Equipment	\$0		50	\$0	\$0	\$0	\$(		\$0	•
TOTAL GENERAL PLANT	\$5,073,666		\$3,741,137	\$711,001	\$175,108	\$53,846	\$205,126	\$6,329	\$181,123	\$5,0

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

	e e e constante da d	le se										
Account		MO Adjusted					Other Public		Fire Protection I			
Number	Description	Jurisdictional	Allocation Number	Rosidential	Commercial	Industrial	Auth,	Resale	- Private	- Public	Totel	
OPERA	TING REVENUES											
461.100 Residen	ntial	\$160,331,968	To Residential	\$160,331,968	\$9	\$0	\$0	\$0	\$0	\$0	\$160,331,968	
461.200 Commen	rclai	\$43,147,060	To Commercial	\$0	\$43,147,060	\$0	\$0	\$0	\$0	\$0	\$43,147,060	
461.300 Industria	al .	\$7,317,428	To Industrial	\$0	\$0	\$7,317,428	\$0	\$0	\$0	\$0	\$7,317,428	
462.000 Private I	Fire Protection	\$3,021,069	To Private Fire Protection	\$0	\$0	\$0	\$0	\$0	\$3,021,069	\$0	\$3,021,069	
463.000 Public F	Fire Protection	\$0	To Public Fire Protection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
464.000 Other Pt	ublic Auth.	\$3,428,729	To Other Public Auth.	\$0	\$0	\$0	\$3,428,729	\$0	\$0	\$0	\$3,428,729	
466.000 Sales fo	or Resale	\$7,031,199	To Sales for Resale	\$0	\$0	\$0	\$0	\$7,031,199	\$0	\$0	\$7,031,199	
471.000 Other W	/ater Revenue - Oper, Rev.	\$2,895,609	19-Total COS Basis	\$2,077,889	\$438,106	\$89,764	\$33,589	\$98,740	\$4,343	\$152,888	\$2,895,319	
TOTAL	OPERATING REVENUES	\$227,173,062		\$162,409,857	\$43,585,186	\$7,407,192	\$3,462,318	\$7,129,939	\$3,025,412	\$152,888	\$227,172.772	
SOURC	E OF SUPPLY EXPENSES											
	on Supervision & Engineering	\$288	2-Assoc. with facilities serving base and max.	\$188	\$52	\$20	\$4	\$25	\$0	50	\$289	
	······································		day extra capacity functions.							••		
601.000 Operation	on Labor & Expenses	-\$632,832	2-Assoc, with facilities serving base and max, day extra capacity functions.	-\$413,429	-\$113,277	-\$43,096	-\$8,417	-\$54,613	\$0	\$0	-\$632,832	
602.000 Purchas	sed Water	\$352,744	2-Assoc, with facilities serving base and max.	\$236,981	\$64,931	\$24,703	\$4,624	\$31,305	\$0	\$0	\$362,744	
			day extra capacity functions.									
603.000 Miscells	ancous Expenses	\$5,201,855	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$3,398,372	\$931,132	\$354,246	\$69,185	\$448,920	\$0	\$0	\$5,201,855	
604.000 Rents -	SSE	\$24,729	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$16,155	\$4,426	\$1,684	\$329	\$2,134		\$0	\$24,728	
610.000 Maint. S	Supervision & Engineering	\$355	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$232	\$64	\$24	\$5	\$31	\$0	\$0	\$356	
611.000 Maint. c	of Structures & Improvements	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
612.000 Maint. c	of Collect. & Impound, Reservoirs	\$299	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$195	\$54	\$20	\$4	\$26	\$0	\$0	\$299	
613.000 Maint. o	of Lake, River and Other Intakes	\$104	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$68	\$19	\$7	\$1	\$9	\$0	S0	\$104	
614.000 Maint. c	of Wells & Springs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	50	50	\$0	\$0	\$0	
615.000 Maint. (	of Infiltration Galieries & Tunnels	\$440	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$287	\$79	\$30	\$6	\$38	50	\$D	\$440	
616.000 Maint.	of Supply Mains	\$2,061	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,346	\$369	\$140	\$27	\$178	\$0	\$0	\$2,060	
617.000 Maint.	Of Misc. Water Source Plant	\$408,358	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$266,780	\$73,096	\$27,809	\$5,431	\$35,241	\$0	\$0	\$408,357	
TOTAL	SOURCE OF SUPPLY EXPENSES	\$5,368,401		\$3,507,175	\$960,945	\$365,587	\$71,399	\$453,294	\$0	50	\$5,368,400	
PUMPI	NG EXPENSES											
620.000 Operat	tion Supervision & Engineering - PE	\$30,912	6-Assoc. w/power and pumping facilities	\$19,960	\$5,465	\$2,071	\$408	\$2,62	I \$15	\$371	\$30,911	
	r Power Production	\$2,468	6-Assoc. w/power and pumping facilities	\$1,594		\$165		\$205		\$30	\$2,468	
	Production Labor & Expanses	\$295		\$190		\$20		\$25		\$4	\$295	
	r Power Purchased for Pumping	\$3,448,089		\$2,226,431	\$609,622	\$231,022		\$292,398		\$41,377	\$3,448,089	
	ng Labor and Expenses	\$772,391	6-Assoc. w/power and pumping facilities	\$498,733		\$\$1,750		\$65,499		\$9,269	\$772,392	
	ses Transferred - Cr.	\$0		\$0		\$0		50		\$0	\$0	
	laneous Expense	\$19,591		\$12,650		\$1,313		\$1,66		\$235	\$19,592	
627.000 Rents		\$0		50		\$0		\$1		\$0	50	
	Supervision & Engineering - PE	\$23,307	6-Assoc. w/power and pumping facilities	\$15,049		\$1,562		\$1,97			\$23,308	
631.000 Maint.	of Structures & Improvements - PE	\$114,281	6-Assoc, w/power and pumping facilities	\$73,791	\$20,205	\$7,657	\$1,509	\$9,69	1 \$57	\$1,371	\$114,281	

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

				an a						
Account	MO Adjusted					Other Public.		ire Protection Fl		
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth,	Rosale	Private	Public	Total
632.000 Maint. of Power Production Equipment	\$1,040	6-Assoc, w/power and pumping facilities	\$672	\$184	\$70	\$14	\$88	\$1	\$12	\$1,041
633,000 Maint. of Pumping Equipment	\$430,970	6-Assoc. w/power and pumping facilities	\$278,277	\$76,195 \$856,303	\$28.875	\$5,689	\$36,546	\$215	\$5,172	\$430,969
TOTAL PUMPING EXPENSES	\$4,843,344		\$3,127,347	\$856,303	\$324,505	\$63,935	\$410,714	\$2,421	\$58,121	\$4,843,346
WATER TREATMENT EXPENSES										
640.000 Operation. Supervision & Engineer WTE	\$149,400	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$97,603	\$26,743	\$10,174	\$1,987	\$12,893	\$0	\$0	\$149,400
641.000 Chemicals - WTE	\$7,493,407	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$4,895,443	\$1,341,320	\$510,301	\$99,662	\$646,681	\$0	\$0	\$7,493,407
642.000 Operation Labor & Expenses - WTE	\$4,032,853	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$2,634,663	\$721,881	\$274,637	\$53,637	\$348,035	\$0	\$0	\$4,032,853
643.000 Miscollanous Expenses - WTE	\$531,128	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$346,986	\$95,072	\$36,170	\$7,064	\$45,836	\$0	\$0	\$531,128
644.000 Rents - WTE	\$231,324	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$151,124	\$41,407	\$15,753	\$3,077	\$19,963	\$0	\$0	\$231,324
650.000 Maint. Supervision & Engineering - WTE	\$1,656,415	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$1,082,136	\$296,498	\$112,802	\$22,030	\$142,949	\$0	\$0	\$1,656,415
651,000 Maint, of Structures & Improvements - WTE	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0
652.000 Maint. of Water Treatment Equipment	\$756,650	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$494,319	\$135,440	\$51,528	\$10,063	\$65,299	\$0	\$0	\$756,649
TOTAL WATER TREATMENT EXPENSES	\$14,851,177		\$9,702,274	\$2,658,361	\$1,011,365	\$197,520	\$1,281,656	\$0	\$0	\$14,851,176
TRANSMISSION & DIST, EXPENSES										
660.000 Operation Supervision & Engineering - TDE	\$83,837	11-T & D OP Basis	\$65,083	\$13,012	\$1,299	\$1,081	\$838	\$218	\$2,305	\$83,837
661.000 Storage Facilities Expenses TDE	\$640	5-Associated with storage facilities.	\$397	\$97	\$28	\$7	\$51	\$2	\$58	\$640
662.000 Transmission & Distribution Lines Expenses	\$1,757,662	7-Assoc. with trans. and distrib, mains	\$1,265,517	\$315,325	\$36,208	\$23,377	\$28,650	\$3,340	\$85,247	\$1,757,664
663.000 Motor Expenses - TDE	\$748,304	9-Associated with meters	\$593,929	\$127,810	\$10,850	\$13,395	\$2,320	\$0	\$0	\$748,304
664.000 Customer Installations Expenses - TDE	\$600,404	10-Factors for allocating COS to customer class.	\$552,192	\$38,906	\$1,021	\$3,302	\$180	\$4,803	\$0	\$600,404
665.000 Miscellaneous Expenses - TDE	\$2,491,204	11-T & D OP Basis	\$1,933,922	\$386,635	\$38,614	\$32,137	\$24,912	\$6,477	\$68,508	\$2,491,205
\$66.000 Rents - TDE	\$9,413	11-T & D OP Basis	\$7,307	\$1,461	\$146	\$121	\$94	\$24	\$259	\$9,412
670.000 Maint, Supervision and Engineering • TDE	\$13,838	12-Trans. & Dist. Moint. Expenses	\$9,251	\$1,976	\$213	\$151	\$161	\$33	\$2,054	\$13,839
671.000 Maint. of Structures & Improvements - TDE	\$142	12-Trans. & Dist. Maint. Expenses	\$95	\$20	\$2	\$2	\$2	\$0	\$21	\$142
672.000 Maint. of Dist. Reservoirs & Standpipes - TDE	\$123	5-Associated with storage facilities.	\$76	\$19	\$5	\$1	\$10	\$0	\$11	\$122
673.000 Maint, of Transmission & Distribution Mains	\$2,601,542	7-Assoc, with trans, and distrib, mains	\$1,873,110	\$466,717	\$53,592	\$34,601	\$42,405	\$4,943	\$126,175	\$2,601,543
674,000 Maint, of Fire Mains - TDE	\$401	8-Public Fire	\$0	\$0	\$0	\$0	\$0	50	\$401	\$401
675,000 Maint. of Services - TDE	\$505,711	10-Factors for allocating COS to customer class.	\$465,102	\$32,770	\$860	\$2,781	\$152	\$4,046	\$0	\$505,711
676.000 Maint. of Metars - TDE	\$187,344		\$148,695	\$31,998	\$2,716	\$3,353	\$581	\$0	\$0	\$187,343
677.000 Maint. of Hydrants - TDE	\$425,756		\$0	\$0	\$0	\$0	\$0	\$0	\$425,756	\$425,758
678.000 Maint, of Miscellaneous Plant - TDE	\$3,764,765	12-Trans. & Dist. Maint. Expenses	\$2,516,745 \$9,431,421	\$537,608 \$1,954,354	\$57,977 \$203,531	\$41,036 \$155,345	\$43,671 \$144,027	\$9,035	\$558,691	\$3,764,763
TOTAL TRANSMISSION & DIST. EXPENSES	\$13,191,086		च्छ,५२३,७४४ । ,	41,034,394 4	<b>4</b> 203,337	\$ (33,343	⇒ 144,⊍21	₽34,8 <b>4</b> 1	\$1,269,487	\$13,191,086
CUSTOMER ACCOUNTS EXPENSE			***	** ***		****	**			
901.000 Supervision - CAE	\$29,885		\$28,250	\$1,455	\$15	\$102	\$3	\$60	\$0	\$29,885
902.000 Meter Reading Expenses - CAE	\$2,017,061	14-Meter reading costs. 13-Allocation of Billing and Collecting Costs.	\$1,910,560 \$2,740,053	\$98,433 \$141,162	\$1,009 \$1,449	\$6,858 \$9,855	\$202 \$290	\$0	\$0 50	\$2,017,062
903.000 Customer Records & Collection Expenses	\$2,898,607	TarAussation of Bling and Uphoeting Costs.	az,/40,053	\$141,162	31,449	49,855	\$290	\$5,797	50	\$2,898,606

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

						1800 - 1913 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 - 1914 -		9.88908 million (* 1996)	en e	
Account	MO Adjusted	in Paradona and and a series of		the and a start		Other Public	小山 争 か 役			
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Sales for F Resale	ire Protection Fi - Private	Protection	シロの動物の
904.000 Uncollectible Amounts - CAE	\$2,573,145	13-Allocation of Billing and Collecting Costs.	\$2,432,394	\$125.312	\$1,287	\$8,749	\$257	\$5,146	SO SO	Total \$2,573,145
905.000 Misc. Customer Accounts Expense - CAE	\$64.734	13-Allocation of Billing and Collecting Costs.	\$61,193	\$3,153	\$32	\$220	\$6	\$129	\$0	\$64,733
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$7,583,432	· · · · · · · · · · · · · · · · · · ·	\$7,172,450	\$369,515	\$3,792	\$25,784	\$758	\$11,132	\$0	\$7,583,431
CUSTOMER SERVICE EXPENSES										
907.000 Customer Service & Information Expenses	\$307	10-Factors for allocating COS to customer class.	\$282	\$20	\$1	\$2	\$0	\$2	50	\$307
TOTAL CUSTOMER SERVICE EXPENSES	\$307		\$282	\$20	\$1	\$2	\$0	\$2	50	\$307
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	50	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	50		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$5,657,699	10-Factors for allocating COS to customer class.	\$5,203,386	\$366,619	\$9,618	\$31,117	\$1,697	\$45,262	\$0	\$5,657,699
921,000 Office Supplies & Expenses	\$2,266,544	15-A&G Basis	\$1,679,282	\$313,916	\$75.023	\$23,799	\$87.262	\$2.947	\$84.315	\$2,266,544
922,000 Admin, Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0
923.000 Outside Services Employed	\$29,487,579	15-A&G Basis	\$21,847,347	\$4,084,030	\$976,039	\$309,620	\$1,135,272	\$38,334	\$1,096,938	\$29,487,580
924.000 Property Insurance	\$3,188,736	15-A&G Basis	\$2,362,535	\$441,640	\$105,547	\$33,482	\$122,766	\$4,145	\$118,621	\$3,188,736
925.000 Injuries & Damages	-\$5,639	16-Labor Basis	-\$4,350	-\$708	-\$135	-\$55	-\$148	-\$15	-\$228	-\$5,639
926.000 Employee Pensions & Benefits	\$8,160,635	16-Labor Basis	\$6,295,930	\$1,024,160	\$195,039	\$79,158	\$214,625	\$21,218	\$330,506	\$8,160,636
927.000 Franchise Requirements	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
928.000 Regulatory Commission Expenses	\$59,523	15-A&G Basis	\$44,101	\$8,244	\$1,970	\$625	\$2,292	\$77	\$2,214	\$59,523
929.000 Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0
930.100 institutional or Goodwill Advertising Expenses	\$4,555	15-A&G Basis	\$3,375	\$631	\$151	\$48	\$175	\$6	\$169	\$4,555
930.200 Misc. General Expenses	\$951,764	15-A&G Basis	\$705,162	\$131,819	\$31.503	\$9,994	\$36,643	\$1,237	\$35,406	\$951.764
930.300 Research & Development Expenses - AGE	\$67,944	15-A&G Basis	\$50,340	\$9,410	\$2,249	\$713	\$2,516	\$88	\$2,528	\$67,944
931.000 Rents - AGE	\$101,757	15-A&G Basis	\$75,392	\$14,093	\$3,368	\$1,068	\$3,918	\$132	\$3,785	\$101,756
932.000 Maint. of General Plant - AGE	\$1,455,542	15-A&G Basis	\$1,078,411	\$201,593	\$48,178	\$15,283	\$56,038	\$1,892	\$54,145	\$1.455.541
TOTAL ADMIN. & GENERAL EXPENSES	\$51,396,639		\$39,340,911	\$6,595,447	\$1,448,550	\$504.852	\$1,663,156	\$115,323	\$1,728,400	\$51,396,639
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$32,262,422		\$22,167,865	\$5,250,732	\$977,891	\$405,928	\$1,029,213	\$42,549	\$2,388,249	\$32,262,427
TOTAL DEPRECIATION EXPENSE	\$32,262,422		\$22,167,865	\$5,250,732	\$977,891	\$405.928	\$1,029,213	\$42,549	\$2,388,249	\$32,262,427
AMORTIZATION EXPENSE										
0.000 Amortization - Tank Painting Tracker	\$114,972		\$71,283	\$17,349	\$4,967	\$1,288	\$9,221	\$425	\$10,439	\$114,972
405.000 Amortization Reg Asset	\$129,374		\$95,853	\$17,918	\$4,282	\$1,358	\$4,981	\$168	\$4,813	\$129,373
TOTAL AMORTIZATION EXPENSE	\$244,346		\$167,136	\$35,267	\$9,249	\$2,846	\$14,202	\$593	\$15,252	\$244,345
OTHER OPERATING EXPENSES						-				
408.000 Property Taxos	\$10,585,235	19-Total COS Basis	\$7,595,965	\$1,601,546	\$328,142	\$122,789	\$360,957	\$15,878	\$558,900	\$10,584,177
408.000 Payroll Taxes	\$1,765,510	16-Labor Basis	\$1,362,091	\$221,572	\$42,198	\$17,125	\$46,433	\$4,590	\$71,503	\$1,765,510
408.000 Other Taxes	-\$91,243		-\$70,394	-\$11,451	-\$2,181	-\$885	-\$2,400	-\$237	-\$3,695	-\$91,243
408.000 PSC Assessment	\$1,633,103		\$1,209,966	\$226,185	\$54,056	\$17,148	\$62,874	\$2,123	\$60,751	\$1,633,103
TOTAL OTHER OPERATING EXPENSE	\$13,892,605		\$10,097,628	\$2,037,852	\$422,213	\$156,177	\$467,864	\$22,354	\$587,459	\$13,891,547
TOTAL OPERATING & MAINT, EXPENSE	\$143,633,759	ī	\$104,714,489	\$20,718,796	\$4,766,684	\$1,583,588	\$5,474,884	\$227,295	\$6,146,988	\$143,632,704
NET INCOME BEFORE TAXES	\$83,539,303		\$57,695,368	\$22,866,370	\$2,640,508	\$1,878,730	\$1,655,055	\$2,798,117	-\$5,994,080	\$83,540,068

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

Account	MO Adjusted					ther Public	Sales for Fir	Protection Fir		
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth,			Protection     Public	Total
0.000 Current Income Taxes	\$16,297.173	15-A&G Basis	\$12,074,575	\$2.257,158	\$539,436	\$171,120	\$627,441	\$21,186	\$606.255	\$16.297.171
TOTAL INCOME TAXES	\$16,297,173		\$12,074,575	\$2,257,158	\$539,436	\$171,120	\$627,441	\$21,186	\$606,255	\$16,297,17
DEFERRED INCOME TAXES										
0.000 Deferred Income Taxes - Def. Inc. Tax.	\$6,911,698	15-A&G Basia	\$5,120,877	\$957,270	\$228,777	\$72,573	\$266,100	\$8,985	\$257,115	\$6,911,69
0.000 Amortization of Deferred ITC	-\$105,507	15-A&G Basis	-\$78,170	-\$14,613	-\$3,492	-\$1,108	-\$4,062	-\$137	-\$3,925	\$105.507
TOTAL DEFERRED INCOME TAXES	\$6,806,191		\$5,042,707	\$942,657	\$225,285	\$71,465	\$262,038	\$8,848	\$253,190	\$6,806,190

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#### Missouri American Water Company Case Number WR-2017-0285 District 1 Test Year Ending 12-31-2016 Not Plant in Service

						esti est ar con					
Account Number	Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	industrial	Other Public	Sales for Resale	Fire Protection File • Private	re Protection - Public	Total
		:							annonen ander son en se trenden ander ander		and a second
301.000 Organ	NGIBLE PLANT	\$171,676	17-UPIS Basis	\$118,371	404 670						
	chises and Consents	-\$294,014	17-UPIS Basis	-\$202,723	\$28,876 -\$49,453	\$4,498 -\$7,703	\$2,215 -\$3,793	\$4,343 -\$7,439	\$258 -\$441	\$13,116	\$171,677
	Alaneous Intangible Plant	\$604,979	5-Associated with storage facilities.	\$375,087	\$91,291	\$26,135	\$6,776	\$48,519	-\$441 \$2,238	-\$22,463 \$54,932	-\$294,015 \$604,978
τοτα	LINTANGIBLE PLANT	\$482,641		\$290,735	\$70,714	\$22,930	\$5,198	\$45,423	\$2,055	\$45,585	\$482,640
SOUR	RCE OF SUPPLY PLANT										
310.000 Land	and Land Rights - SSP	\$129,551	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$84,536	\$23,190	\$8,822	\$1,723	\$11,180	\$0	\$0	\$129,551
	tures and improvements - SSP	\$5,617,773	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$3,670,091	\$1,005,581	\$382,570	\$74,716	5484,814	\$0	\$0	\$5,617,772
312.000 Colle	cting & Impounding Reservoirs	\$27	2-Assoc. with facilities serving base and max, day extra capacity functions,	\$18	\$5	\$2	\$0	\$2	\$0	\$0	\$27
313.000 Lake,	River and Other Intakes	\$6,163,947	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$4,026,907	\$1,103,347	\$419,765	\$81,980	\$531,949	\$0	50	\$5,163,948
314,000 Wells	and Springs	\$1,187,612	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$775,867	\$212,583	\$80,876	\$15,795	\$102,491	\$0	\$0	\$1,187,612
	ation Galleries and Tunnels	\$0	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0
316.000 Supp	-	\$3,579,860	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$2,338,723	\$640,795	\$243,788	\$47,612	\$308,942	\$0	\$0	\$3,579,860
	r Water Source Plant	\$1,056	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$690	\$189	\$72	\$14	\$91	\$0	\$0	\$1,056
	AL SOURCE OF SUPPLY PLANT	\$16,679,826		\$10,896,932	\$2,985,690	\$1,135,895	\$221,840	\$1,439,459	\$0	\$0	\$16,679,826
-	PING PLANT										
	and Land Rights - PP	\$345,305	6-Assoc. w/power and pumping facilities	\$222,963	\$61,050	\$23,135	\$4,558	\$29,282	\$173	\$4,144	\$345,305
	tures and Improvements - PP	\$7,765,124	6-Assoc. w/power and pumping facilities	\$5,013,941	\$1,372,874	\$520,263	\$102,500	\$658,483	\$3,883	\$93,181	\$7,765,125
	r Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	r Power Production Equipment m Pumping Equipment	\$1,708,052 \$14,730	6-Assoc. w/power and pumping facilities	\$1,102,889	\$301,984	\$114,439	\$22,546	\$144,843	\$854	\$20,497	\$1,708,052
	ric Pumping Equipment	\$36,591,735	6-Assoc. w/power and pumping facilities 6-Assoc. w/power and pumping facilities	\$9,511	\$2,604	\$987	\$194	\$1,249	\$7	\$177	\$14,729
	el Pumping Equipment	\$345,308	6-Assoc, w/power and pumping facilities	\$23,627,283 \$222,965	\$6,469,419 \$61,050	\$2,451,646 \$23,136	\$483,011	\$3,102,979	\$18,296	\$439,101	\$36,591,735
	aulic Pumping Equipment	\$363,268	6-Assoc, w/power and pumping facilities	\$234,562	\$64,226	\$24,339	\$4,558 \$4,795	\$29,282 \$30,805	\$173	\$4,144	\$345,308
	r Pumping Equipment	\$1,090,024	6-Assoc. w/power and pumping facilities	\$703,828	\$192,716	\$73,032	\$14,388	\$92,434	\$182 \$545	\$4,359	\$363,268
	AL PUMPING PLANT	\$48,223,546		\$31,137,942	\$8,525,923	\$3,230,977	\$636,550	\$4,089,357	\$24,113	\$13,080 \$578,683	\$1,090,023 \$48,223,545
WAT	ER TREATMENT PLANT										
330.000 Land	I and Land Rights - WTP	\$1,961,213	6-Assoc. w/power and pumping facilities	\$1,266,355	\$346,742	\$131,401	\$25,888	\$166.311	\$981	\$23,535	\$1,951,213
331.000 Struc	ctures and Improvements - WTP	\$51,690,638	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$33,769,494	\$9,252,624	\$3,520,132	\$687,485	\$4,460,902	\$0	\$0	\$51,690,637
332.000 Wate	r Treatment Equipment	\$59,830,639	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$39,087,356	\$10,709,684	\$4,074,467	\$795,747	\$5,163,384	<b>S</b> 0	, <b>\$0</b>	\$59,830,638
333.000 Wate	r Treatment - Other	\$15,614	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$10,201	\$2,795	\$1,063	\$208	\$1,347	\$0	\$0	\$15,614
	AL WATER TREATMENT PLANT	\$113,498,104	- , <b>,</b>	\$74,133,405	\$20,311,845	\$7,727,063	\$1,509,328	\$9,791,944	\$981	\$23,535	\$113,498,102
	NSMISSION & DIST. PLANT										
	and Land Rights - TDP	\$4,768,135	7-Assoc, with trans, and distrib, mains	\$3,433,057	\$855,403	\$98,224	\$63,416	\$77,721	\$9,059	\$231,255	\$4,768,135
	ctures and Improvements - TOP	\$3,436,639	7-Assoc, with trans, and distrib, mains	\$2,474,380	\$616,533	\$70,795	\$45,707	\$56,017	\$6,530	\$166,677	\$3,436,639
vaz.000 Ulštr	ibution Reservoirs and Standpipes	\$10,635,504	5-Associated with storage facilities.	\$6,594,012	\$1,604,898	\$459,454	\$119,118	\$852,967	\$39,351	\$965,704	\$10,635,504

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#### Missouri American Water Company Caso Number WR-2017-0285 District 1 Test Year Ending 12-31-2016 Net Plant in Servico

nt le la constant de	MO Adjusted			10. Sec. Sec. Sec. Sec. Sec. Sec. Sec. Sec		Other Public	Sales for	Fire Protection	Fire Protection	
Doscription	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resolo	- Privato	- Public	Total
3.000 Transmission and Distribution Mains	\$943,248,132	7-Assoc, with trans, and distrib, mains	\$679,138,655	\$169,218,715	\$19,430,912	\$12,545,200	\$15,374,945	\$1,792,171	\$45,747,534	\$943,24
4.000 Fire Mains	\$280,824	8-Public Fire	\$0	\$0	50	\$0	\$0	\$0	\$280,824	\$28
5.000 Services	\$12,592,579	10-Factors for allocating COS to customer class.	\$11,581,395	\$815,999	\$21,407	\$69,259	\$3,778	\$100,741	\$0	\$12,5
6.000 Meters	\$90,751,562	9-Associated with motors	\$72,029,515	\$15,500,367	\$1,315,898	\$1,624,453	\$281,330	\$0	\$0	\$90,7
7.000 Meter Installations	\$7,788,359	9-Associated with meters	\$6,181,621	\$1,330,252	\$112,931	\$139,412	\$24,144	50	\$0	\$7,7
8.000 Hydrants	\$54,773,995	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$54,773,995	\$54,7
9.000 Other Transmission & Distribution Plant	\$6,082	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4,520	\$1,103	\$59	\$81	\$0	S12	\$306	
TOTAL TRANSMISSION & DIST. PLANT	\$1,128,281,811		\$781,437,155	\$189,943,270	\$21,509,680	\$14,606,646	\$16,670,902	\$1,947,864	\$102,166,295	\$1,128,
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	50	50	\$0	\$0	50	\$0	\$0	
				-						
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0	4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GENERAL PLANT										
9.000 Land and Land Rights - GP	\$9,354	15-A&G Basis	\$6,930	\$1,296	\$310	\$96	\$360	\$12	\$348	
0.000 Structures and Improvements - GP	\$6,351,903	15-A&G Basis	\$4,706,125	\$879,739	\$210.24B	\$66,695	\$244,548		\$236,291	\$6.
0.100 Office Structures	\$3,458,579	15-A&G Basis	\$2,562,461	\$479.013	\$114,479	\$36,315	\$133,155		\$128,659	\$3.
0.200 General Structures - HVAC	\$171,142	15-A&G Basis	\$126,799	\$23,703	\$5,665	\$1,797	\$6.589		\$6,366	5
0.300 Miscellaneous Structures	\$855,812	15-A&G Basis	\$634,071	\$118,530	\$28,327	\$8,986	\$32,949		\$31,836	ŝ
0.900 Structures & Improvements - Leasehold	\$129,226	15-A&G Basis	-\$95,744	-\$17,898	-\$4,277	-\$1,357	-\$4,97		-\$4,807	Š
1.000 Office Furniture and Equipment	\$433,629	15-A&G Basis	\$321,276	\$60,058	\$14,353	\$4,553	\$16,695		\$16,131	Š
1.100 Computers & Peripheral Equipment	\$3,368,765	15-A&G Basis	\$2,495,918	\$466.574	\$111,506	\$35.372	\$129,697		\$125,318	\$3.
1.200 Computer Hardware & Software	\$374,688	15-A&G Basis	\$277,806	\$51,894	\$12,402	\$3,934	\$14,425		\$13,938	3.J, \$
11.250 Computer Software	\$5,741,514	15-A&G Basis	\$4,253,888	\$795,200	\$190,044	\$60,286	\$221,046		\$213,584	\$5.
1.260 Personal Computer Software	-\$84,926	15-A&G Basis	-\$62.922	-\$11,762	-\$2,811	-\$892	-\$3.270		-\$3,159	
1.300 Other Office Equipment	\$39,373	15-A&G Basis	\$29,171	\$5,453	\$1,303	\$413	\$1.516		\$1,465	
91,400 BTS Initial Investment	\$28,773,801	15-A&G Basis	\$21,318,509	\$3,985,171	\$952,413	\$302,125	\$1,107,791		\$1,445	\$28.
92.000 Transportation Equipment	\$0	15-A&G Basis	\$0		\$002,415	\$002,123	\$1,107,75			\$28,
32,100 Transportation Equipment - Light Trucks	\$1,851,955	15-A&G Basis	\$1.372.113		\$61,300	\$19.446	\$71.300		\$68.893	\$1.
2.200 Transportation Equipment - Heavy Trucks	\$10.883.795	15-A&G Basis	\$8,063,804		\$360,254	\$114,280	\$419,026		\$404,877	\$1,
2.300 Transportation Equipment - Cars	-\$875.607	15-A&G Basis	-\$648,737	-\$121,272	-\$28,983	-\$9,194	-\$33.711		-\$32,573	510, -\$
32,400 Transportation Equipment - Other	\$2,005,653	15-A&G Basis	\$1,485,988		\$66,387	\$21,059	\$77,210			
33.000 Stores Equipment	\$799,071	15-A&G Basis	\$592,032		\$26,449	\$8,390	\$30,764		\$74,610	\$2,
94.000 Tools, Shop and Garage Equipment	\$2,327,871		\$1,520,798		\$158,528	\$30,961	\$200,895			5
		day extra capacity functions.	\$1,520,195	3410,003	\$136,526	\$30,961	2200,693	> 50	\$0	\$2,
95.000 Laboratory Equipment	\$549,670		\$407,251	\$76,129	\$18,194	\$5,772	\$21,16	2 \$715	\$20,448	\$
96.000 Power Operated Equipment	-\$101,737	15-A&G Basis	-\$75,377		-\$3,367	-\$1,068	-\$3,917	7 -\$132	-\$3,785	-\$
97.000 Communication Equipment	\$0	15-A&G Basis	\$0		\$0	\$0	\$6	) \$0	\$0	
97.100 Communication Equipment (non telephone)	\$2,784,618	15-A&G Basis	\$2,063,123	\$385,670	\$92,171	\$29,238	\$107,20	\$3,620	\$103,588	\$2,
97.200 Telephone Equipment	-\$11,838	15-A&G Basis	-\$8,771	-\$1,640	-\$392	-\$124	-\$450	5 -\$15	-\$440	-
98.000 Miscellaneous Equipment	\$1,919,854	15-A&G Basis	\$1,422,420	\$265,900	\$63,547	\$20,158	\$73,91			\$1,
99.000 Other Tangible Equipment	\$318,053	17-UPIS Basis	\$219,298		\$8,333	\$4,103	\$8,04		\$24,299	\$
TOTAL GENERAL PLANT	\$71,815,766		\$52,988,030		\$2,456,383	\$761,346	\$2,871,971			\$71.

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

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Description	MO Adjusted Juriedictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection - Private	Fire Protection - Public	Tota
enne en	and the second se	Contraction of the second s	1997) - Antoin Chail (1997)		and a decision of a care of a labor	a ana an a	Township the second	arting and the second second	Strate Contraction of the second s	20070 L DO
Plant In Service	\$1,781,496,383	from Plant	\$1,221,189,158	\$298.334,250	\$49,127,866	\$22,791,538	\$49,118,308	\$2,592,381	\$138,342,872	\$1,781,
Less Accumulated Depreciation Reserve	\$402,514,689	from Reserve	\$270,304,968	\$66,446,597	\$13,044,938	\$5,050,630	\$14,209,238	\$526,959	\$32,931,358	\$402
Not Plant In Service	\$1,378,981,694	from Net Plant	\$950,884,200	\$231,887,651	\$36,082,928	\$17,740,908	\$34,909,073	\$2,065,412	\$105,411,514	\$1,378
ADD TO NET PLANT IN SERVICE										
Chemical	\$830,220	16-Labor Basis	\$640,515	\$104,193	\$19,842	\$8,053	\$21,835	\$2,159	\$33,624	
Group Ins.	\$882,446	15-A&G Basis	\$653,804	\$122,219	\$29,209	\$9,256	\$33,974		\$32,827	
Insurance Other	\$1,446,200	15-A&G Basis	\$1.071.490	\$200,299	\$47,869	\$15,185	\$55,679		\$53,799	\$1
Labor/Base Payroll	\$3,913,771	16-Labor Basis	\$3,019,474	\$491,178	\$93,539	\$37,964	\$102,932		\$158,508	\$3
Pension and OPEB	\$632.023	16-Labor Basis	\$487,606	\$79,319	\$15,105	\$6,131	\$16.622		\$25,597	
401K	\$98,185	16-Labor Basis	\$75,750	\$12,322	\$2,347	\$952	\$2,582	• • • • • • •	\$3,976	•
Electric - Power	\$1,315,870	1-Varies with water used	\$823,340	\$251,858	\$108,428	\$18,685	\$113,560		\$3,575	
Purchased Water	\$34,814	1-Varies with water used	\$21,783	\$6,663	\$2,869	\$494	\$3,004		\$0	\$1
Serv Co	\$1,175,830	15-A&G Basis	\$871,172	\$162,852	\$38,920					
Rents	\$26.991	15-A&G Basis	\$19,998	\$162,652	\$893	\$12,346 \$283	\$45,269		\$43,741	\$1
Waste Disposal	\$28,125	1-Varies with water used	\$17,598	\$5,383			\$1,039		\$1,004	
PSC Assessment	\$178,360	15-A&G Basis		\$24,703	\$2,318	\$399	\$2,427		\$0	
Cash Vouchers			\$132,147		\$5,904	\$1,873	\$6,867		\$6,635	:
	\$970,535	15-A&G Basis	\$719,069	\$134,419	\$32,125	\$10,191	\$37,366		\$36,104	:
Payroll Tax	\$302,967	17-UPIS Basis	\$208,896	\$50,959	\$7,938	\$3,908	\$7,665		\$23,147	:
Property Tax	-\$2,740,164	17-UPIS Basis	-\$1,889,343	-\$460,896	-\$71,792	-\$35,348	-\$69,326		-\$209,349	-\$2
Contributions in Aid of Construction Amortization	\$52,857,496	19-Total COS Basis	\$37,930,539	\$7,997,339	\$1,638,582	\$613,147	\$1,802,441	\$79,286	\$2,790,876	\$52
Moterials & Supplies	\$4,142,188	15-A&G Bacis	\$3,068,947	\$573,693	\$137,106	\$43,493	\$159,474	\$5,385	\$154,089	\$4
Prepayments	\$1,843,152	15-A&G Basis	\$1,365,591	\$255,277	\$61,008	\$19,353	\$70,961	\$2,396	\$68,565	\$1
Prepald Pension Asset	\$9,451,487	15-A&G Basis	\$7,002,607	\$1,309,031	\$312,844	\$99,241	\$363,882	\$12,287	\$351,595	\$9
Tank Painting Tracker	\$459,889	5-Associated with storage facilities.	\$285,131	\$69,397	\$19,867	\$5,151	\$36,883	\$1,702	\$41,758	
TOTAL ADD TO NET PLANT IN SERVICE	\$77,850,385		\$56,526,114	\$11,393,946	\$2,504,921	\$870,767	\$2,815,136	\$117,718	\$3,616,496	\$77
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$77,848	17-UPIS Basis	\$53,676	\$13,094	\$2,040	\$1,004	\$1,970	\$117	\$5,948	
State Tax Offset	\$12,233	17-UPIS Basis	\$8,435	\$2,058	\$321	\$158	\$309	\$18	\$935	
City Tax Offset	\$1,460	17-UPIS Basis	\$1,007	\$246	\$38	\$19	\$37	\$2	\$112	
Interest Expense Offset	\$1,110,425	17-UPIS Basis	\$765,638	\$186,773	\$29,093	\$14,324	\$28,094	\$1,666	\$84,836	\$1
Contributions In Aid of Construction	\$242,513,099	19-Total COS Basis	\$174,027,400	\$35,692,232	\$7,517,906	\$2,813,152	\$8,269,697		\$12,804,692	\$242
Customer Advances	\$17.834.934	17-UPIS Basis	\$12,297,187	\$2,999,836	\$467.275	\$230,071	\$451,224		\$1,362,589	\$17
Accumulated Deferred Income Taxes	\$268,538,815	17-UPIS Basis	\$185,157,513		\$7,035,717	\$3,464,151	\$6,794,032		\$20,516,365	\$268
OPEB Tracker	\$5,196,970	16-Labor Basis	\$4,009,462		\$124,208	\$50,411	\$136,680		\$210,477	\$5
Penalon Tracker	\$3,703,798	16-Labor Basis	\$2,857,480		\$88,521	\$35,927	\$97,410		\$150,004	\$3
TOTAL SUBTRACT FROM NET PLANT	\$538,989,582		\$379,177,798		\$15,265,119	\$6,609,217	\$15,779,453		\$35,135,958	\$538
TOTAL RATE BASE	\$917,842,497	eralizette di dete	\$628,232,516	\$157,102,082	\$23,322,730	\$12,002,458	\$21,944,756	\$1,364,855	\$73,892,052	\$917
TOTAL RETURN ON RATE BASE	\$62,918,103	Rate of Return used is 0.06855	\$43,065,339	\$10,769,348	\$1,598,773	\$822,768	\$1,504,313	\$93,561	\$5,065,300	\$62
TOTAL OPERATING & MAINT, EXPENSE	\$143,633,759	from Income Statement	\$104,714,489	\$20,718,796	\$4,766,684	\$1,583,588	\$5,474,884	\$227,295	\$6,146,968	\$14
TOTAL INCOME TAXES	\$16,297,173	from Income Statement	\$12,074,575	\$2,257,158	\$539,436	\$171,120	\$627,441	1 \$21,186	\$605,255	\$10
TOTAL DEFERRED INCOME TAXES	\$6,806,191	from Income Statement	\$5,042,707	\$942,657	\$225,285	\$71,465	\$262,038		\$253,190	\$6

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

Description	MO Adjusted Jurisdictional	Allocation Number		Commercial	Industrial	Other Public	Sales for Resale	Fire Protection F	ire Protection	Total
TOTAL EXPENSES	\$168,308,774		\$122,907,409	\$24,187,678	\$5,571,325	\$1,846,762	\$6,401,925	\$259,686	\$7,132,931	\$168,307.716
CLASS COST OF SERVICE	\$231,226,877		\$165,972,748	\$34,957,026	\$7,170,098	\$2,669,530	\$7,906,238	\$353,247	\$12,198,231	\$231,227,118
OTHER WATER REVENUES - OPER. REV. DESCRIPTION REVENUE CONTRIBUTION	\$2,895,609 \$0 \$0		\$2,077,889 \$0 \$0	\$438,106 \$0 \$0	\$69,764 \$0 \$0	\$33,589 \$0 \$0	\$98,740 \$0 \$0	\$4,343 \$0 \$0	\$152,888 \$0 \$0	\$2,895,319 \$0 \$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$2,895,809		\$2,077,889	\$438,106	\$89,784	\$33,589	\$98,740	\$4,343	\$152,888	\$2,895,319
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$228,331,268		\$163,894,859	\$34,518,920	\$7,080,334	\$2,635,941	\$7,807,498	\$348,904	\$12,045,343	\$228,331,799
REALLOCATION OF PUBLIC FIRE	\$12,045,343	20-Total COS Basis w/o Firo	\$9,484,503	\$1,998,322	\$409,542	\$152,976	\$0	\$0	-\$12,045,343	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$228.331,258		\$173,379,362	\$36,517,242	\$7,489,876	\$2,788,917	\$7,807,498	\$348,904	\$0	\$228,331,799
REQUIRED MARGIN REVENUES	\$228,331,268		\$173,379,362	\$36,517,242	\$7,489,876	\$2,788,917	\$7,807,498	\$348,904	\$0	\$228,331,799
CURRENT MARGIN REVENUES	\$0		\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$228,331,268		-\$173,379,362	-\$36,517,242	-\$7,489,876	-\$2,788,917	-\$7,807,498	-\$348,904	\$0	-\$228,331,799
COS MARGIN REVENUES @ 0%	\$0		50	50	\$0	\$0	\$0	\$0	\$0	SD
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
#### Missouri American Water Company Case Number WR-2017-0285 District 2 Test Year Ending 12-31-2016 Depreciation Expense

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential C	Commercial	O Industriai	her Public Auth	Sales for Fin Rosale	e Protection Fir • Private		Total
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basis	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0
302.000 Franchises and Consents	\$0	17-UPIS Basis	50	\$0	50	\$0	50	50	\$0	\$0
303.000 Miscellaneous Intangible Plant	\$0	15-A&G Basis	\$0	\$0	\$0	50	50	\$0	50	\$0
TOTAL INTANGIBLE PLANT	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311.000 Structures and Improvements - SSP	\$42,167	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$17,474	\$6,203	\$11,545	\$1,206	\$5,739	\$0	\$0	\$42,167
312.000 Collecting & Impounding Reservoirs	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313.000 Lake, River and Other Intakes	\$226	2-Assoc. with facilities serving base and max.	\$94	\$33	\$62	\$6	\$31	\$0	\$0	\$226
314.000 Wells and Springs	\$12,506	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$5,182	\$1,840	\$3,424	\$358	\$1,702	\$0	\$0	\$12,506
315.000 Infiltration Galleries and Tunnets	\$32	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$13	\$5	\$9	\$1	\$4	\$0	\$0	\$32
316.000 Supply Mains	\$139,925	day extra capacity functions. 2-Assoc, with facilities serving base and max.	\$57,985	\$20,583	\$38,311	\$4,002	\$19,044	\$0	\$0	\$139,925
317.000 Other Water Source Plant	50	day extra capacity functions, 2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$194,856	day extra capacity functions.	\$80,748	\$28,664	\$53,351	\$5,573	\$26,520	\$0	\$0	\$194,856
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	50	50	\$0	\$0	\$0	\$0
321.000 Structures and Improvements - PP	\$239,343	6-Assoc. w/power and pumping facilities	\$98,538	\$34,992	\$65,125	\$6,797	\$32,359	\$359	\$1,173	\$239,343
322,000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
323.000 Other Power Production Equipment	\$14,748	6-Assoc. w/power and pumping facilities	\$6,072	\$2,156	\$4,013	\$419	\$1,994	\$22	\$72	\$14,748
324.000 Steam Pumping Equipment	\$3,723	6-Assoc, w/power and pumping facilities	\$1,533	\$544	\$1,013	\$106	\$503	\$6	\$18	\$3,723
325.000 Electric Pumping Equipment	\$154,014	6-Assoc. w/power and pumping facilities	\$63,408	\$22,517	\$41,907	\$4,374	\$20,823	\$231	\$755	\$154,015
326.000 Diesel Pumping Equipment	\$7,728	6-Assoc. w/power and pumping facilities	\$3,182	\$1,130	\$2,103	\$219	\$1,045	\$12	\$38	\$7,729
327.000 Hydraulic Pumping Equipment	\$1,822	6-Assoc. w/power and pumping facilities	\$750	\$266	\$496	\$52	\$246	\$3	\$9	\$1,822
328.000 Other Pumping Equipment	\$3,465	6-Assoc. w/power and pumping facilities	\$1,427	\$507	\$943	\$98	\$468	\$5	\$17	\$3,465
TOTAL PUMPING PLANT	\$424,843		\$174,910	\$62,112	\$115,600	\$12,065	\$57,438	\$638	\$2,052	\$424,845
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331.000 Structures and Improvements - WTP	\$604,080	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$250,331	\$88,860	\$165,397	\$17,277	\$82,215	\$0	50	\$604,080
332.000 Water Treatment Equipment	\$518,658	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$214,932	\$76,295	\$142,009	\$14,834	\$70,589	\$0	\$0	\$518,659
333.000 Water Treatment - Other	\$48,264		\$20,001	\$7,100	\$13,215	\$1,380	\$6,589	\$0	\$0	\$48,265
TOTAL WATER TREATMENT PLANT	\$1,171,002		\$485,264	\$172,255	\$320,621	\$33,491	\$159,373	\$0	\$0	\$1,171,004
TRANSMISSION & DIST. PLANT										
340.000 Land and Land Rights - TDP	\$0	7-Assoc. with trans, and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
341.000 Structures and Improvements - TDP	\$14,858	7-Assoc. with trans, and distrib. mains	\$1,302	\$458	\$801	\$89	\$398	\$2,732	\$9.078	\$14.858
342.000 Distribution Reservoirs and Standpipes	\$81,389	5-Associated with storage facilities.	\$29,813	\$9,173	\$12,282	\$1,782	\$9,506	\$4,354	\$14,479	\$81,389
343.000 Transmission and Distribution Mains	\$1,018,748	7-Assoc. with trans. and distrib. mains	\$89,242	\$31,377	\$54,911	\$6,112	\$27,302	\$187,348	\$622,455	\$1,018,747

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

ccount	MO Adjusted			요즘 영습 것을 즐겨서?		한 소리는 것이 없을				
umber Description	Jurisdictional	Allocation Number	Residential	Commorcia)	Industrial	Other Public Auth.	Sales for Resale	Fire Protection Fi • Private	Protection	
344.000 Fire Mains	\$1,513	8-Public Fire	50	S0	SO	50 Store	so so		27 Mag 1 2 2 10 A.S.	Total
345.000 Services		10-Factors for allocating COS to customer class.	\$309,178	\$36,216	\$2,864	\$4,221	\$603		\$1,513 \$0	\$1,513 \$376,862
346.000 Moters	\$263,647	9-Associated with metors	\$203,351	\$40,654	\$10,203	\$6,960	\$2,478	\$0	\$0	\$263.646
347,000 Meter Installations	\$162,268	9-Associated with meters	\$125,157	\$25,022	\$6,280	\$4.284	\$1,525		\$0	\$162,268
348.000 Hydrants	\$122,637	8-Public Fire	\$0	\$0	\$0	\$0	\$0		\$122,637	\$102,203
349.000 Other Transmission & Distribution Plant	\$582	4-Associated with facilities serving base and max. hr. extra capacity functions	\$4	\$1	\$0	\$0	\$0		\$443	\$581
TOTAL TRANSMISSION & DIST. PLANT	\$2,042,504		\$758,047	\$142,901	\$87,341	\$23,448	\$41,812	\$218,347	\$770,605	\$2,042,501
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT										
389.000 Land and Land Rights - GP	\$0	15-A&G Basis	\$0	50	**					
390.000 Structures and Improvements - GP	\$92,316	15-A&G Basis		* *	\$0	\$0	\$0		\$0	\$0
390.100 Office Structures	\$37,749	15-A&G Basis	\$43,785	\$9,638	\$12,537	\$1,562	\$6,121		\$14,475	\$92,317
390.200 General Structures - HVAC	337,745 Sû	15-A&G Basis	\$17,904 SD	\$3,941 \$0	\$5,126	\$679	\$2,503		\$5,919	\$37,748
390.300 Miscellaneous Structures	\$80,748	15-A&G Basis	\$38,299	+ -	50	\$0	\$0		\$0	\$0
390,900 Structures & Improvements - Leasehold	\$130	15-A&G Basis	\$38,299	\$8,430 \$14	\$10,966	\$1,453	\$5,354		\$12,661	\$80,748
391.000 Office Furniture and Equipment	\$8,002	15-A&G Basis	\$3,795	\$14 \$835	\$18	52	\$9	••	\$20	\$131
391.100 Computers & Peripheral Equipment	\$251,578	15-A&G Basis	\$119,323	\$26,265	\$1,087	5144	\$531		\$1,255	\$8,002
391.200 Computer Hardware & Software	\$8,679	15-A&G Basis	\$4,116	\$906	\$34,164 \$1,179	\$4,528	\$16,680		\$39,447	\$251,577
391,250 Computer Software	\$65,374	15-A&G Basia	\$31,481	\$6,929	\$9,014	\$156	\$575		\$1,361	\$8,678
391.260 Personal Computer Software	\$00,074 \$0	15-A&G Basis	\$31,461 \$0	30,929 \$0		\$1,195	\$4,401	+	\$10,407	\$66,374
391.300 Other Office Equipment	\$50.022	15-A&G Basis			\$0	\$0	\$0		\$0	\$0
391.400 BTS Initial Investment	\$220,802	15-A&G Basis	\$23,725	\$5,222	\$6,793	\$900	\$3,316		\$7,843	\$50,020
392.000 Transportation Equipment	\$220,802		\$104,726	\$23,052	\$29,985	\$3,974	\$14,639		\$34,622	\$220,802
392.100 Transportation Equipment - Light Trucks	\$20,196		\$0	\$0	\$0	\$0	\$0	••	\$0	\$0
392.200 Transportation Equipment - Heavy Trucks	\$20,195		\$9,579	\$2,108	\$2,743	\$364	\$1,339		\$3,167	\$20,197
392.300 Transportation Equipment - Cars	\$0 \$0		\$D	\$0	\$0	\$0	\$0		\$0	\$0
392.400 Transportation Equipment - Other	\$2,339		\$0	\$0	\$0	\$0	\$0		\$0	\$0
393.000 Stores Equipment	\$7,456		\$1,109	\$244 \$778	\$318	\$42	\$155		\$367	\$2,339
394.000 Tools, Shop and Garage Equipment	\$40,415	15-A&G Basis	\$3,536		\$1,013	5134	\$494		\$1,159	\$7,455
395.000 Laboratory Equipment	\$16,941	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$19,169 \$7,020	54,219 \$2,492	\$5,488 \$4,638	\$727 \$485	\$2,680 \$2,306		\$6,337 \$0	\$40,414 \$16,941
396.000 Power Operated Equipment	\$4,880		\$2,315	\$509	\$663	\$88			ATC -	<b>•</b> /
397.000 Communication Egulpment	34,050 \$0		\$2,375 \$0	450 <del>9</del> \$0	\$663	\$88 50	\$324 \$0		\$765	\$4,881
397.100 Communication Equipment (non telephone)	\$31,602		\$14,989	\$0 \$3,299	\$4,292	\$569	\$0,095 \$2,095	**	\$0 \$4,955	\$0 \$31,602
397.200 Telephone Equipment	\$34		\$16	\$4	\$5	51	\$2	\$2	\$5	\$35
398.000 Miscellaneous Equipment	\$67,414	15-A&G Basis	\$31,974	\$7,038	\$9,155	\$1,213	\$4,470		\$10,571	\$67,414
399.000 Other Tangible Equipment	\$597	17-UPIS Basis	\$205	\$55	\$78	\$10	\$38		\$164	\$597
TOTAL GENERAL PLANT	\$1,008,274	-	\$477,128	\$105,978	\$139,262	\$18,326	\$58,033		\$155,510	\$1,008,272

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

count	MO Adjusted	토 사실(Sharper Andrew Color) 등 전 20 (Sharper Andrew Sharper Andrew Sharper Andrew Sharper Andrew Sharper Andrew S				Other Public	Sales for	Fire Protection. F	ire Protection	
mber	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale		- Public	Total
OPERATING REVENUES										
461.000 Residential	\$18,743,126	To Residential	\$18,743,126	\$0	50	\$0	\$0	50	\$0	\$18,743,120
461.200 Commercial	\$5,767,201	To Commercial	\$0	\$5,767,201	\$0	\$0	\$0	50	50	\$5,767,20
461.300 Industrial	\$5,279,526	To Industrial	50	\$0	\$5,279,526	\$0	50	\$0	\$0	\$5,279,52
462.000 Private Fire Protection	\$891,583	To Private Fire Protection	\$0	\$0	\$0	\$0	50	\$891,583	\$0	\$891.58
463.000 Public Fire Protection	\$0	To Public Fire Protection	\$0	\$D	\$D	\$0	\$0	\$0	\$0	\$00.1,00
464.000 Other Public Auth.	\$980.777	Te Other Public Auth.	50	\$0	\$0	\$980,777	\$0	\$0	50	\$980.77
466.000 Sales for Resale	\$2,624,706	To Sales for Resale	\$0	\$0	\$0	\$0	\$2,624,706	\$0	sõ	\$2,624,70
471.000 Other Water Revenue - Oper, Rev.	\$448,871	19-Total COS Basis	\$196,965	\$46,862	\$63,740	\$8,304	\$31,286	\$23.072	\$78.642	\$448,87
TOTAL OPERATING REVENUES	\$34,735,790	1999 - Alexandra Mariana, Alexandro II.	\$18,940,091		\$5,343,266	\$989,081	\$2,655,992	\$914,655 -		\$34,735,79
SOURCE OF SUPPLY EXPENSES										
600.000 Operation Supervision & Engineering	# > c * > c	2-Assoc, with facilities serving base and max.	F45 640			*****				
outroe operation supervision & Engineering	\$30,730	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$15,223	\$5,404	\$10,05B	\$1,051	\$5,000	\$0	\$0	\$36,73
601.000 Operation Labor & Expenses	-\$715,072	2-Assoc, with facilities serving base and max. day extra capacity functions.	-\$296,326	-\$105,187	-\$195,787	-\$20,451	-\$97,321	\$0	\$0	-\$715,07
602,000 Purchased Water	\$217,754	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$90,237	\$32,032	\$59,621	\$6,228	\$29,636	\$0	\$0	\$217,75
603.000 Miscellaneous Expenses	\$290,764	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$120,493	\$42,771	\$79,611	\$8,316	\$39,573	\$0	\$0	\$290,76
604.000 Rents - SSE	\$3,869	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$1,603	\$569	\$1,059	\$111	\$527	\$0	\$0	\$3,86
610.000 Maint, Supervision & Engineering	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	· \$0	\$0	\$0	\$0	\$
611.000 Maint, of Structures & Improvements	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s
612.000 Maint. of Collect. & Impound. Reservoirs	\$258		\$107	\$38	\$71	\$7	\$35	\$0	\$0	\$25
613.000 Maint, of Lake, River and Other Intakes	\$79	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$33	\$12	\$22	\$2	\$11	\$0	\$0	\$8
614.000 Maint. of Wells & Springs	\$0	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	s
615.000 Maint. of Infiltration Galleries & Tunnels	\$3	2-Acsoc, with facilities serving base and max. day extra capacity functions.	\$1	\$0	\$1	50	\$0	\$0	\$0	\$
616.000 Maint. of Supply Mains	\$0	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
617.000 Maint. Of Misc. Water Source Plant	\$4,171		\$1,728	\$614	\$1,142	\$119	\$56B	\$0	\$0	\$4,17
TOTAL SOURCE OF SUPPLY EXPENSES	-\$161,438		-\$66,901	\$23,747	-\$44,202	-\$4,617	-\$21,971	\$0	\$0	-\$161,43
PUMPING EXPENSES										
620.000 Operation Supervision & Engineering - PE	\$38,200	6-Assoc. w/power and pumping facilities	\$15,727	\$5,585	\$10,394	\$1,085	\$5,165	\$57	\$187	\$38,20
621.000 Fuel for Power Production	\$7,275	6-Assoc. w/power and pumping facilities	\$2,995	\$1,064	\$1,980	\$207	\$984	\$11	\$36	\$7,27
622.000 Power Production Labor & Expenses	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$D	\$0	50	\$0	\$0	:
623,000 Fuel or Power Purchased for Pumping	\$1,119,177	6-Assoc. w/power and pumping facilities	\$460,765	\$163,624	\$304,528	\$31,785	\$151,313		\$5,484	\$1,119,1
624,000 Pumping Labor and Expenses	\$605,505	6-Assoc. w/power and pumping facilities	\$249,698	\$88,671	\$165,030	\$17,225	\$81,999	\$910	\$2,972	\$606,5
625.000 Expenses Transferred - Cr.	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
626.000 Miscellaneous Expense	\$11,906	6-Assoc. w/power and pumping facilities	\$4,902		\$3,240	\$338	\$1,610		\$58	\$11,9
627.000 Rents - PE	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
630.000 Maint, Supervision & Engineering - PE	\$37,372	6-Assoc. w/power and pumping facilities	\$15,386		\$10,169	\$1,061	\$5,053	\$56	\$183	\$37,3
631.000 Maint, of Structures & Improvements - PE	\$11	6-Assoc. w/power and pumping facilities	\$5	\$2	\$3	\$0	\$1	\$0	\$0	\$

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

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Account	MO Adjusted					Other Public	Sales for F	re Protection Fi		
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth	Resale	Private	- Public	Total
632.000 Maint. of Power Production Equipment	\$3	6-Assoc. w/power and pumping facilities	\$1	\$0	\$1	\$0	\$0	\$0	50	\$2
633.000 Maint. of Pumping Equipment	\$31,172	6-Assoc. w/power and pumping facilities	\$12,834	\$4,557	\$8,482	\$885	\$4,214	\$47	\$153	\$31.172
TOTAL PUMPING EXPENSES	\$1,851,621		\$762,313	\$270,708	\$503,827	\$52,586	\$250,339	\$2,778	\$9,073	\$1,851,624
WATER TREATMENT EXPENSES										
640.000 Operation. Supervision & Engineer WTE	\$86,917	2-Assoc, with facilities serving base and max.	\$36,018	\$12,785	\$23,798	\$2,486	\$11,829	\$0	\$0	\$86,916
		day extra capacity functions.								,
641.000 Chemicals - WTE	\$1,092,301	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$452,650	\$160,677	\$299,072	\$31,24D	\$148,662	\$0	\$0	\$1,092,301
642.000 Operation Labor & Expenses - WTE	\$178,757	2-Assoc, with facilities serving base and max.	\$74,077	\$26,295	\$48,944	\$5,112	\$24,329	\$0	\$0	A470 929
	••••••	day extra capacity functions.	\$1 <del>4</del> ,071	420,203	240,044	\$3,11Z	<b>\$£4,3£</b> 9	20	20	\$178,757
643.000 Miscellanous Expenses - WTE	\$1,027,811	2-Assoc. with facilities serving base and max.	\$425,925	\$151,191	\$281,415	\$29,395	\$139,885	50	\$0	\$1,027,811
		day extra capacity functions.								•••••••
644.000 Rents - WTE	\$3,170	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,314	\$466	\$868	\$91	\$431	\$0	\$0	\$3,170
650.000 Maint. Supervision & Engineering - WTE	\$18.155	2-Assoc, with facilities serving base and max.	\$7,523	\$2,671	\$4,971	\$519	\$2,471	\$0	\$0	*** ***
	4 10,100	day extra capacity functions,	\$1,010	42,07	Q-1,377	3318	94141 I	50	20	\$18,155
651,000 Maint, of Structures & Improvements - WTE	\$0	2-Assoc, with facilities serving base and max.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		day extra capacity functions.								
652.000 Maint. of Water Treatment Equipment	\$110,683	2-Assoc, with facilities serving base and max.	\$45,867	\$16,281	\$30,305	\$3,166	\$15,064	\$0	\$0	\$110,683
TOTAL WATER TREATMENT EXPENSES	\$2,517,794	day extra capacity functions.	\$1,043,374	\$370,356	\$689,373	\$72,009	\$342,671	\$0	50	40 540 000
	<b>42</b> ,0 (7,7 ) <del>4</del>		\$ 1,040,014	3010,000	\$008,575	\$72,005	\$342,673	50	\$0	\$2,517,793
TRANSMISSION & DIST. EXPENSES										
660.000 Operation Supervision & Engineering - TDE	\$19,980	11-T & D OP Basis	\$6,577	\$1,487	\$969	\$264	\$414	\$2,376	\$7,894	\$19,981
661.000 Storage Facilities Expenses TDE	\$0	5-Associated with storage facilities.	\$0	50	\$0					
662.000 Transmission & Distribution Lines Expenses	\$318,467	7-Assoc, with trans, and distrib, mains	\$0 \$27,898	\$9,809	\$0 \$17,165	50 \$1,911	\$0 \$8,535	\$0 \$58,566	\$0	\$0
			427,000	40,000	<b>V</b> 11,100	\$ (,0 1 )	20,000	400,000	\$194,583	\$318,467
663.000 Motor Expenses - TDE	\$121,565	9-Associated with motors	\$93,753	\$18,745	\$4,705	\$3,209	\$1,143	\$0	\$0	\$121,565
664.000 Customer Installations Expenses - TDE	\$52,501	9-Associated with motors	\$40,494	\$8,096	\$2,032	\$1,386	\$494	\$0	\$0	\$52,502
665.000 Miscellaneous Expenses - TDE	\$222,534	11-T & D OP Basis	\$73,258	\$16,557	\$10,793	\$2,937	\$4,606	\$26,459	\$87,923	\$222,533
666,000 Rents - TDE	\$1,484	11-T & D OP Basis	\$489	\$110	\$72	\$20	\$31	\$176	\$586	\$1,484
670.000 Maint. Supervision and Engineering - TDE	\$62,610	12-Trans. & Dist. Maint. Expenses	\$13,010	\$3,037	\$2,730	\$538	\$1,258	\$8,108	\$33,928	\$62,609
671.000 Maint. of Structures & Improvements - TDE	\$2	12-Trans. & Dist. Maint. Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1
672.000 Maint. of Dist. Recervoirs & Standpipes -	\$0	5-Associated with storage facilities.	\$0	\$0	<b>S</b> 0	\$0	<b>S</b> 0	\$0	\$0	50
TDE		-			•-		••	••	**	20
673.000 Maint, of Transmission & Distribution Mains	\$181,199	7-Assoc, with trans, and distrib, mains	\$15,873	\$5,581	\$9,767	\$1,087	\$4,856	\$33,322	\$110,713	\$181,199
674.000 Maint, of Fire Mains - TDE	\$0	8-Public Fire	\$0	\$0	50	\$0				
675.000 Maint. of Services - TDE		10-Factors for allocating COS to customer class.	\$7,136	\$836		50 \$97	\$0 \$14	\$0 \$549	\$0 \$0	\$0 \$8,698
			41,122		400		•	9049	40	\$0,698
676.000 Maint. of Metors - TDE	\$40,669	9-Associated with meters	\$31,368	\$6,271	\$1,574	\$1,074	\$382	\$0	\$0	\$40,669
677.000 Maint. of Hydrants - TDE	\$31,065		\$0	\$0		\$0	\$0	\$0	\$31,065	\$31,065
678.000 Maint. of Miscellaneous Plant - TDE	\$306,636		\$63,719	\$14,872		\$2,637	\$6,163	\$39,709	\$166,186	\$306,635
TOTAL TRANSMISSION & DIST. EXPENSES	\$1,367,410		\$373,585	\$85,401	\$63,242	\$15,160	\$27,896	\$169,265	\$632,859	\$1,367,408
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision - CAE	\$41,129	13-Allocation of Bliling and Collecting Costs,	\$36,457	\$3,480	\$173	\$325	\$29	\$666	**	
902.000 Mater Reading Expenses - CAE	\$306,056		\$275,756	\$26.321	\$1,316	\$2.448	\$29 \$214	3055 \$0	\$0 \$0	\$41,130
903.000 Customer Records & Collection Expenses	\$360,664		\$319,693	\$30,512		\$2,849	\$252	\$5,843	\$0 \$0	\$306,055 \$360,664
904.000 Uncollectible Amounts - CAE	\$174.014		\$154,246	\$14,722		\$1,375	\$122	\$2,819	\$0 \$0	\$360,664
					<i></i>	\$1,070		44,414	40	\$1(m,010

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

Account	MO Adjusted			<ul> <li>South and the second secon second second sec</li></ul>		Other Public	Sales for Fli	e Protection Fl	re Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Rosale	- Private	- Public	Total
905.000 Misc. Customer Accounts Expense - CAE	\$36,809	13-Allocation of Billing and Collecting Costs.	\$32,627	\$3,114	\$155	\$291	\$26	\$596	\$0	\$36,809
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$918,672		\$818,779	\$78,149	\$3,890	\$7,288	\$643	\$9,924	\$0	\$918,673
CUSTOMER SERVICE EXPENSES 907.000 Customer Service & Information Expenses	87	10-Factors for allocating COS to customer class.	56	\$1	\$0	50	\$0	\$0	\$0	
,		re-racions for anocating COS to costonier class.					-			\$7
TOTAL CUSTOMER SERVICE EXPENSES	\$7		\$6	\$1	\$0	\$0	\$0	<b>\$</b> Ð	\$0	\$7
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$676,397	10-Factors for allocating COS to customer class.	\$554,916	\$65,002	\$5,141	\$7,576	\$1,082	\$42,681	\$0	\$676,398
921.000 Office Supplies & Expenses	\$461,364	15-A&G Basis	\$218,825	\$48,166	\$62,653	\$8,305	\$30,588	\$20,485	\$72.342	\$461,364
922.000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	50	\$0	50	50	50
923.000 Outside Services Employed	\$3,495,492	15-A&G Basis	\$1,657,912	\$364,929	\$474,688	\$62,919	\$231,751	\$155,200	\$548,093	\$3,495,492
924.000 Property Insurance	\$340,785	15-A&G Basis	\$161,634	\$35,578	\$46,279	\$6,134	\$22,594	\$15,131	\$53,435	\$340,785
925.000 Injurios & Damages	\$11,610	16-Labor Basis	\$6,358	\$1,004	\$706	\$149	\$330	\$785	\$2,279	\$11,611
928.000 Employee Pensions & Benefits	\$993,406	16-Labor Basis	\$543,989	\$85,930	\$60,399	\$12,716	\$28,213	\$67,154	\$195,006	\$993,407
927.000 Franchise Requirements	50	15-A&G Basis	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0.00,401
928,000 Regulatory Commission Expenses	\$9,102	15-A&G Basis	\$4,317	\$950	\$1,235	\$164	\$603	\$404	\$1,427	\$9,101
929.000 Duplicate Charges - Credit	50	15-A&G Basis	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0
930.100 Institutional or Goodwill Advertising Expenses	\$460	15-A&G Basis	\$232	\$51	\$66	\$9	\$32	\$22	\$77	\$489
930,200 Misc. General Expenses	\$892,851	15-A&G Basis	\$423,479	\$93,214	\$121,249	\$16.071	\$59,196	\$39,643	\$139,999	\$892,851
930.300 Research & Development Expenses - AGE	\$7,294	15-A&G Basis	\$3,460	\$761	\$991	\$131	\$484	\$324	\$1,144	\$7,295
931.000 Ronta + AGE	\$16,131	15-A&G Basis	\$7,651	\$1,684	\$2,191	\$290	\$1,069	\$716	\$2,529	\$16,130
932,000 Maint, of General Plant - AGE	\$91,411	15-A&G Basis	\$43.356	\$9,543	\$12,414	\$1,645	\$6,061	\$4.059	\$14,333	591,411
TOTAL ADMIN. & GENERAL EXPENSES	\$5,996,332		\$3,626,129	\$705,812	\$788,013	\$116,109	\$382,003	\$346,604	\$1,030,664	\$5,996,334
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp.	\$4,832,673	Class % from Depreciation Schedule	\$1,972,503	\$510,979	\$714,872	\$92,734	\$352,534	\$262,542	\$926.509	\$4,832,672
TOTAL DEPRECIATION EXPENSE	\$4,832,673	•	\$1,972,503	\$510,979	\$714,872	\$92,734	\$352,534	\$262,542	\$926,509	\$4,832,672
AMORTIZATION EXPENSE										
0.000 Amortization - Tank Painting Tracker	\$22,537	5-Associated with storage facilities.	\$8,255	\$2,540	\$3,401	\$494	\$2,632	\$1,206	\$4,009	\$22,537
405.000 Amortization Reg Asset	\$14,688		\$6.967	\$1,533	\$1,995	\$264	\$974	\$652	\$2,303	\$14,688
TOTAL AMORTIZATION EXPENSE	\$37,225		\$15,222	\$4,073	\$5,396	\$758	\$3,606	\$1,858	\$6,312	\$37,225
OTHER OPERATING EXPENSES										
408.000 Property Taxos	\$2,257,038		\$990,388	\$235,635	\$320,499	\$41,755	\$157,316	\$116,012	\$395,433	\$2,257,038
408.000 Payroll Taxes	\$194,775	16-Labor Basis	\$106,659	\$16,848	\$11,842	\$2,493	\$5,532	\$13,167	\$38,234	\$194,775
408.000 Other Taxes	-\$10,187	16-Labor Basis	-\$5,578	-\$881	-\$619	-\$130	-\$289	-\$689	-\$2,000	-\$10,186
408,000 PSC Assessment	\$249,727	15-A&G Basis	\$118,445	\$26,071	\$33,913	\$4,495	\$16,557	\$11,088	\$39,157	\$249,727
TOTAL OTHER OPERATING EXPENSE	\$2,691,353		\$1,209,915	\$277,673	\$365,635	\$48,613	\$179,115	\$139,578	\$470,824	\$2,691,354
TOTAL OPERATING & MAINT. EXPENSE	\$21,051,640	ī	\$9,754,925	\$2,280,415	\$3,090,046	\$400,640	\$1,516,837	\$932,549	\$3,076,241	\$21,051,652
NET INCOME BEFORE TAXES	\$13,684,141	• •	\$9,185,166	\$3,533,648	\$2,253,220	\$588,441	\$1,139,155	-\$17,894	-\$2,997,599	\$13,684,138

INCOME TAXES

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

Account Number Description	MO Adjusted Jurfsdictional	Allocation Number	Residential	Commercial	( Industrial	Other Public Auth,	Salas for Fi Recale	Ire Protection Fi - Private	re Protection • Public	Tetal
0.000 Current Income Taxes	\$3,468,322	15-A&G Basis	\$1,645,025	\$362,093	\$470,998	\$62,430	\$229,950	\$153,993	\$543,833	\$3,468,322
TOTAL INCOME TAXES	\$3,488,322		\$1,645,025	\$362,093	\$470,99B	\$62,430	\$229,950	\$153,993	\$543,833	\$3,468,322
DEFERRED INCOME TAXES										
0.000 Deferred income Taxes - Def. Inc. Tax.	\$727,261	15-A&G Basis	\$344,940	\$75,926	\$98,762	\$13,091	\$48,217	\$32,290	\$114,035	\$727,261
0.000 Amortization of Deferred ITC	-\$570	15-A&G Basis	-\$270	-\$60	-\$77	-\$10	-\$38	-\$25	-\$89	-\$569
TOTAL DEFERRED INCOME TAXES	\$726,691		\$344,670	\$75,866	\$98,685	\$13,081	\$48,179	\$32,265	\$113,946	\$726,692
	\$9,489,128	Pontentia	\$7,195,471	53,095,689	\$1,683,537	\$512,930	\$861,026	-\$204,152	-\$3,655,378	\$9,489,124

Income Statement Page: 4 of 4

## Missouri American Water Company Case Numbor WR-2017-028S District 2 Test Year Ending 12-31-2016 Not Plant in Service

Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	ther Public Auth	Sales for Fir Resale	e Protection Fire - Private	- Public	Total
INTANGIBLE PLANT										
01.000 Organization	\$17,974	17-UPIS Basis	\$6,161	\$1,663	\$2,347	\$306	\$1,159	\$1,388	\$4,950	\$17,9
02.000 Franchisos and Consents	\$1,106	17-UPIS Basis	\$379	\$102	\$144	\$19	\$71	\$85	\$305	\$1,1
03.000 Miscellancous Intangible Plant	\$369,529	15-A&G Basis	\$175,268	\$38,579	\$50,182	\$6,652	\$24,500	\$16,407	\$57.942	\$369.5
TOTAL INTANGIBLE PLANT	\$388,609		\$181,808	\$40,344	\$52,673	\$6,977	\$25,730	\$17,880	\$63,197	\$388,6
SOURCE OF SUPPLY PLANT										
10.000 Land and Land Rights - SSP	\$1,428,140	2-Assoc, with facilities serving base and max. day extra capacity functions,	\$591,821	\$210,079	\$391,025	\$40,845	\$194,370	\$0	\$0	\$1,428,1
11.000 Structures and Improvements - SSP	\$1,507,083	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$624,535	\$221,692	\$412,639	\$43,103	\$205,114	\$0	\$0	\$1,507,0
12.000 Collecting & Impounding Reservoirs	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	50	\$0	\$0	\$0	
13.000 Lake, River and Other Intakes	\$204,153	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$84,601	\$30,031	\$55,897	\$5,839	\$27,785	\$0	\$0	\$204,1
14.000 Wells and Springs	\$365,806	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$151,590	\$53,810	\$100,158	\$10,462	\$49,786	\$0	\$0	\$365,4
15.000 Infiltration Galleries and Tunnels	\$1,502	2-Assoc, with facilities serving base and max. day extra capacity functions,	\$622	\$221	\$411	\$43	\$204	\$0	\$0	\$1,:
15.000 Supply Mains	\$6,789,966	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$2,813,762	\$998,804	\$1,859,093	\$194,193	\$924,114	\$0	\$0	\$6,789,
17.000 Other Water Source Plant	\$6	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	50	\$D	
TOTAL SOURCE OF SUPPLY PLANT	\$10,296,650		\$4,266,931	\$1,514,637	\$2,819,223	\$294,485	\$1,401,373	\$0	\$0	\$10,296,
PUMPING PLANT										
20.000 Land and Land Rights - PP	\$34,228	6-Assoc. w/power and pumping facilities	\$14,092	\$5,004	\$9,313	\$972	\$4,628	\$51	\$168	\$34,
21.000 Structures and Improvements - PP	\$4,602,793	6-Assoc. w/power and pumping facilities	\$1,894,970	\$672,928	\$1,252,420	\$130,719	\$622,298	\$6,904	\$22,554	\$4,602
22.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23.000 Other Power Production Equipment	\$456,777	6-Assoc. w/power and pumping facilities	\$188,055	\$66,781	\$124,289	\$12,972	\$61,756	\$685	\$2,238	\$456
24.000 Steam Pumping Equipment	\$191,958	6-Assoc. w/power and pumping facilities	\$79,029	\$28,064	\$52,232	\$5,452	\$25,953	\$288	\$941	\$191
25.000 Electric Pumping Equipment	\$5,228,866	6-Assoc, w/power and pumping facilities	\$2,152,724	\$784,460	\$1,422,774	\$148,500	\$706,943	\$7,843	\$25,621	\$5,228
26.000 Diesel Pumping Equipment	\$311,641	6-Assoc. w/power and pumping facilities	\$128,303	\$45,562	\$84,798	\$8,851	\$42,134	\$467	\$1,527	\$311
327.000 Hydraulic Pumping Equipment	\$75,205	6-Assoc. w/power and pumping facilities	\$30,962	\$10,995	\$20,463	\$2,136	\$10,168	\$113	\$369	\$75
28.000 Other Pumping Equipment TOTAL PUMPING PLANT	\$153,483 \$11,054,951	6-Assoc. w/power and pumping facilities	\$63,189 \$4,551,324	\$22,439 \$1,616,233	\$41,763 \$3,008,052	\$4,359 \$313,961	\$20,751 \$1,494,631	\$230 \$16,581	\$752 \$54,170	\$153 \$11,054
	\$11,404,001			41,010,0100	\$3,000,002	4010,001	91,434,031	\$ 10,35 I	554,170	\$11,054
WATER TREATMENT PLANT										
30.000 Land and Land Rights - WTP	\$310,073	6-Assoc. w/power and pumping facilities	\$127,657	\$45,333	\$84,371	\$3,806	\$41,922	\$465	\$1,519	\$310
31.000 Structures and Improvements - WTP	\$17,950,515	2-Assoc. with facilities serving base and max. day extra copacity functions.	\$7,438,693	\$2,640,521	\$4,914,851	\$513,385	\$2,443,065	\$0	\$0	\$17,950
32.000 Water Treatment Equipment	\$14,004,807	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$5,803,592	\$2,060,107	\$3,834,516	\$400,537	\$1,905,054	\$0	\$0	\$14,004
133,000 Water Treatment - Other	\$982,706	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$407,233	\$144,556	\$269,065	\$28,105	\$133,746	\$0	\$0	\$982
TOTAL WATER TREATMENT PLANT	\$33,248,101		\$13,777,175	\$4,890,517	\$9,102,803	\$950,833	\$4,524,787	\$465	\$1,519	\$33,248
TRANSMISSION & DIST. PLANT										
40.000 Land and Land Rights - TDP	\$135,403	7-Assoc, with trans. and distrib. mains	\$11,861	\$4,170	\$7,298	\$812	\$3,629	\$24,901	\$82,731	\$135
41.000 Structures and Improvements - TDP	\$760,911	7-Assoc. with trans. and distrib. mains	\$66,856	\$23,436	\$41,013	\$4,565	\$20,392	\$139,932	\$464,917	\$760
342.000 Distribution Reservoirs and Standpipes	\$2,815,001	5-Associated with storage facilities.	\$1,031,135	\$317,251	\$424,784	\$61,649	\$328,792			

CCOS Schedule 3 Page 17 of 30 Net Plant Poge: 1 of 2

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

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Ascount	MO Adjusted		M [ 전 : 1 : 2 : 2 : 2 : 2 : 2 : 2 : 2 : 2 : 2			Other Public	Sales for	line Buchestien 1	ire Protection	
Sumber Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resela	· Private	- Public	
343.000 Transmission and Distribution Mains	\$59,423,831	7-Assoc, with trans, and distrib, mains	\$5,205,528	\$1.830.254	\$3,202,944	\$356,543	\$1,592.559	\$10,928,043		Total
344.000 Fire Mains	\$67,149	8-Public Fire	\$0	\$0	\$0,202,344	\$0 \$0	31,592,559 \$0	\$10,928,043 \$0	\$36,307,961 \$67,149	\$59,423,832
345.000 Services		10-Factors for allocating COS to customer class.	\$8,155,477	\$955,316	\$75,550	\$111,338	\$15,905	\$627,268	\$67,149 \$0	\$67,149 \$9,940,854
346.000 Motors	\$10,036,171	9-Associated with motors	\$7,740,899	\$1,547,578	\$388,400	\$264,955	\$94,340	\$0	\$0	\$10.036.172
347.000 Meter Installations	\$5,551,330	9-Associated with meters	\$4,281,741	\$856,015	\$214,836	\$146,555	\$52,183	\$0	\$0	\$5,551,330
348.000 Hydrants	\$4,946,496	8-Public Fire	\$0	\$D	\$0	\$0	50	\$0	\$4,946,496	\$4,945,496
349.000 Other Transmission & Distribution Plant	\$13,831	4-Associated with facilities serving base and max, hr. extra capacity functions	\$105	\$33	\$1	\$7	\$0	\$3,166	\$10,518	\$13,830
TOTAL TRANSMISSION & DIST, PLANT	\$93,690,978	· · · · · · · · · · · · · · · · · · ·	\$26,493,402	\$5,534,053	\$4,354,826	\$946,424	\$2,107,800	\$11,873,913	\$42,380,561	\$93,690,979
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0	15-A&G Basic	\$0	S0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL PLANT										
389,000 Land and Land Rights - GP	\$186,156	15-A&G Basis	\$88,294	\$19,435	\$25,280	\$3,351	\$12,342	\$8,265	\$29,189	\$186,156
390.000 Structures and Improvements - GP	\$2,803,433	15-A&G Basis	\$1,329,668	\$292,678	\$380,706	\$50,462	\$185,868	\$124.472	\$439.578	
390,100 Office Structures	\$2,096,372	15-A&G Basis	\$994,309	\$218,861	\$284,687	\$37,735	\$138,989	\$93,079	\$328,711	\$2,803,43; \$2,096,371
390.200 General Structures - HVAC	\$0	15-A&G Basis	\$0	50	50	50	\$100,000	\$03,079	\$326,711	
390.300 Miscellaneous Structures	\$1,523,440	15-A&G Basis	\$722.568	\$159,047	\$206.883	\$27,422	\$101,004	\$67,641		\$0
390.900 Structures & Improvements - Leasehold	\$4,755	15-A&G Basis	\$2,255	\$496	\$646	\$86	\$315	\$211	\$238,875 \$746	\$1,523,440
391.000 Office Furniture and Equipment	-\$255,140	15-A&G Basis	-\$121,013	-\$26,637	-\$34,648	-\$4,593	-\$16,916	-\$11,328	-\$40.005	\$4,755
391.100 Computers & Periphoral Equipment	\$968,674	15-A&G Basis	\$458,493	\$100,921	\$131,274	\$17,400	\$64,090	\$42,920	\$151,574	-\$255,141 \$966.672
391.200 Computer Hardware & Software	\$41,231	15-A&G Basis	\$19,556	\$4,305	\$5,599	\$742	\$2,734	\$1,831	\$151,574 \$6,465	
391.250 Computer Software	\$605,664	15-A&G Basis	\$287,266	\$63,231	\$82,249	\$10,902	\$40,156	\$26,891	• • • • • • •	\$41,23
391,260 Personal Computer Software	\$12,791	15-A&G Basis	\$6,067	\$1,335	\$1,737	\$230	\$848	\$25,697 \$568	\$94,968	\$605,663
391,300 Other Office Equipment	\$78,072	15-A&G Basis	\$37,030	\$8,151	\$10,602	\$1,405	\$5,176	\$3,466	\$2,006	\$12,791
391,400 BTS initial investment	\$3,383,374	15-A&G Basin	\$1,604,734	\$353,224	\$459,462	\$60,901	\$224,318		\$12,242	\$78,072
392.000 Transportation Equipment	02,000,000		\$1,004,754	\$033,224	\$403,462 \$0	\$60,901	\$224,318 \$0	\$150,222	\$530,513	\$3,383,374
392.100 Transportation Equipment - Light Trucks	\$378,995		\$179.757	\$39,567	\$51,468	+ +	÷-	\$0	\$0	\$0
392.200 Transportation Equipment - Heavy Trucks	\$34,689		\$16,453	\$3,622	\$4,711	\$6,822	\$25,127	\$16,827	\$59,426	\$378,994
392.300 Transportation Equipment - Cars	-\$75,463	15-A&G Basis	-\$35,792	-\$7,878		\$624	\$2,300	\$1,540	\$5,439	\$34,689
392.400 Transportation Equipment - Other	-\$258,759		-\$122,729		-\$10,248	-\$1,358	-\$5,003	-\$3,351	-\$11,833	-\$75,463
393.000 Stores Equipment	\$90.343			-\$27,014	-\$35,139	-\$4,658	-\$17,156	-\$11,489	-\$40,573	-\$258,758
394.000 Tools, Shop and Garage Equipment	\$432.220		\$42,850	\$9,432	\$12,269	\$1,626	\$5,990	\$4,011	\$14,166	\$90,344
395.000 Laboratory Equipment		1S-A&G Basis	\$205,002	\$45,124	\$58,695	\$7,780	\$28,656	\$19,191	\$67,772	\$432,220
	\$115,244	day extra capacity functions.	\$47,757	\$16,952	\$31,554	\$3,295	\$15,685	\$0	\$0	\$115,244
396.000 Power Operated Equipment	-\$179,821	15-A&G Bosis	-\$85,289	-\$18,773	-\$24,420	-\$3,237	-\$11,922	-\$7,984	-\$28,196	-\$179,821
397.000 Communication Equipment	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397.100 Communication Equipment (non telephone)	\$349,158	15-A&G Basis	\$165,606	\$36,452	\$47,416	\$6,285	\$23,149	\$15,503	\$54,748	\$349,159
397.200 Telephone Equipment	\$1,427	15-A&G Basis	\$677	\$149	\$194	\$26	\$95	\$63	\$224	\$1,428
398.000 Miscellanoous Equipment	\$614,153	15-A&G Basis	\$291,293	\$64,118	\$83,402	\$11.055	\$40,718	\$27,268	\$96,299	\$614,153
399.000 Other Tangible Equipment	\$8,516	17-UPIS Basis	\$2,919	\$788	\$1,112	\$145	\$549	\$657	\$2,345	\$8,515
TOTAL GENERAL PLANT	\$12,957,524		\$6,137,731	\$1,357,586	\$1,775,491	\$234,449	\$867,112	\$570,474	\$2,014,678	\$8,515 \$12,957,521
TOTAL NET PLANT IN SERVICE	\$161,636,813		\$55,408,371	\$14.953,370	\$21,113,068	\$2,747,129	\$10,421,433	\$12,479,313	\$44,514,125	\$161,636,809

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

상황이 못했다. 방송에 가지 않는 것은 것이 그 아파는 것이 같아요.	지수는 것을 가지 않는 것을 많이			SS 10 10 10 10 10 10 10 10 10 10 10 10 10						
	MO Adjusted					Other Public	Sales for	ire Protection	ire Protection	
Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private		. Te
Plant In Service	\$216,608,619	from Plant	\$75,070,173	\$20,698,164	\$30,258,001	\$3,821,247	\$15,019,982	\$15,624,414	\$56,106,644	\$21
Less Accumulated Depreciation Reserve	\$54,971,806	from Reserve	\$19,661,802	\$5,744,792	\$9,154,934	\$1,074,116	\$4,598,545	53,145,098	\$11,592,519	\$54
Net Plant in Service	\$161,636,813	from Net Plant	\$55,408,371	\$14,953,370	\$21,113,068	\$2,747,129	\$10,421,433	\$12,479,313	\$44,514,125	\$16
ADD TO NET PLANT IN SERVICE										
Chemicals	\$34,115	16-Labor Basis	\$18.681	\$2,951	\$2.074	\$437	\$969	\$2,306	\$6.697	
Group Ins	\$64,619	15-A&G Basis	\$30,649	\$6,746	\$8,775	\$1,163	\$4,284	\$2,869	• - • ·	
Insurance Other	\$127,444	15-A&G Basis	\$69,447	\$13,305	\$17,307	\$2,294	\$8,450		\$10,132	
Labor/Base Payroll	\$322,924	16-Labor Basis	\$176,833					\$5,659	\$19,983	:
Pension and OPEB	\$32,750	16-Labor Basis		\$27,933	\$19,634	\$4,133	\$9,171	\$21,830	\$63,390	:
401K	\$5,152		\$17,937	\$2,833	\$1,992	\$419	\$930	\$2,214	\$6,430	
Power		16-Labor Basis	\$2,827	\$447	\$314	\$66	\$147	\$349	\$1,013	
	\$107,272	1-Varies with water used	\$41,032	\$16,026	\$33,126	\$3,111	\$13,978	\$0	\$0	;
Purchased Water	\$3,307	1-Varies with water used	\$1,265	\$494	\$1,021	\$96	\$431	\$0	50	
Ronts	\$629	15-A&G Basis	\$298	\$65	\$85	\$11	\$42	\$28	\$99	
Serv Co	-\$78,545	15-A&G Basis	-\$37,254	-\$8,200	-\$10,666	-\$1,414	-\$5,208	-\$3,487	-\$12,316	
PSC Assessment	\$20,037	15-A&G Basis	\$9,504	\$2,092	\$2,721	\$361	\$1,328	\$890	\$3,142	
Waste Disposal	-\$15,340	1-Varies with water used	-\$5,868	-\$2,292	-\$4,737	-\$445	-\$1,999	50	\$0	
Cash Vouchers	-\$61,445	15-A&G Basis	-\$29,143	-\$6,415	-\$8,344	\$1,106	-\$4,074	-\$2.728	-\$9,635	
Payroll Tax	\$17,915	17-UPIS Basis	\$6,141	\$1.657	\$2,340	\$305	\$1,156	\$1,383	\$4,934	
Property Tax	-\$763,963	17-UPIS Basis	-\$261,887	-\$70,667	-\$99,774	-\$12,987	-\$49,276	-\$58,978		
Contributions in Aid of Construction	\$3,702,893	19-Total COS Basis	\$1,624,829	\$386,582	\$525,811	\$68,504	\$258,092	\$190,329	-\$210,395 \$648,747	53
Amortization			4 flam fams	0000,002	4040,011	400,004	4230,032	\$120,025	\$040,147	÷.
Materials & Supplies	\$485,701	15-A&G Basis	\$230,368	\$50,707	\$65,958	\$8,743	\$32,202	\$21,565	*76	
Prepayments	\$216,123	15-A&G Basis	\$102,507	\$22,563	\$29,350	\$3,890	\$14,329		\$76,158	:
Prepaid Pension Asset	\$853,839	15-A&G Basis	\$404,976	\$89,141				\$9,596	\$33,888	:
Tank Painting Tracker	\$90,150		\$33,022		\$115,951	\$15,369	\$56,610	\$37,910	\$133,882	:
TOTAL ADD TO NET PLANT IN SERVICE	\$5,165,593	5-Associated with storage facilities.	\$33,022 \$2,427,164	\$10,160 \$546,129	\$13,604	\$1,974	\$10,530	\$4,823	\$16,038	
	00,000,000		\$2,427,104	\$340,123	\$710,544	\$34,9 <u>7</u> 4	\$352,092	\$236,558	\$792,187	\$4
SUBTRACT FROM NET PLANT										
Federal Tax Offset	\$153,800	17-UPIS Basis	\$52,723	\$14,227	\$20,086	\$2,615	\$9,920	\$11,873	\$42,357	:
State Tax Offset	\$25,030	17-UPIS Basis	\$8,580	\$2,315	\$3,269	\$426	\$1,614	\$1,932	\$6,893	
City Tax Offset	\$3,016	17-UPIS Basis	\$1,034	\$279	\$394	\$51	\$195	\$233	\$831	
Interast Expanse Offset	\$365,898	17-UPIS Basis	\$125,430	\$33,846	\$47,786	\$6,220	\$23,600	\$28,247	\$100,768	:
Contributions in Aid of Construction	\$20,603,176	19-Total COS Basis	\$9,040,674	\$2,150,972	\$2,925,651	\$381,159	\$1,436,041	\$1,059,003	\$3.609.676	\$20
Customer Advances	\$3,000.874	17-UPIS Basis	\$1,028,700	\$277,581	\$391,914	\$51,015	\$193,556	5231,667	\$826,441	53
Accumulated Deferred Income Taxes	\$35,058,448	17-UPIS Basis	\$12.018.036	\$3,242,906	\$4,578,533	\$595,994	\$2,261,270	\$2,706,512	\$9.655.097	
OPEB Tracker	\$469,490	16-Labor Basis	\$257.093	\$40,611	\$28,545	\$5.009	\$13,334			\$34
Pension Tracker	\$334,598	16-Labor Basis	\$183,226	\$28,943	\$20,344			\$31,738	\$92,161	
TOTAL SUBTRACT FROM NET PLANT	\$60,014,330	IO-CUBOI Basis	\$22,715,496	\$5,791,680	\$8,016,622	\$4,283	\$9,503 \$3,949,033	\$22,619 \$4.093.824	\$65,682 \$14,399,906	\$6
TOTAL RATE BASE	S108.788.076	A LANATIN MENNENDATING AND DEPENDENT AND A AND A SUCCESSION AND A	\$35,120,039							
n an an tha an an an ann an an Anna an Anna an Anna an	1911 <b>- 1911 - 1911 - 1911 - 1911 - 1911 - 19</b> 10 - 1910 -		\$35,120,038	\$9,707,819	\$13,812,988	\$1,794,281	\$6,824,492	\$8,622,047	\$30,906,406	\$10
TOTAL RETURN ON RATE BASE	\$7,320,323	Rate of Return used is 0.06855	\$2,407,479	\$665,471	\$946,880	\$122,998	\$467,819	\$591,041	\$2,118,634	\$7
TOTAL OPERATING & MAINT, EXPENSE	\$21,051,649	from Income Statement	\$9,754,925	\$2,280,415	\$3,090,046	\$400,640	\$1,516,837	\$932,549	\$3,076,241	\$2
TOTAL INCOME TAXES	\$3,468,322	from Income Statement	\$1,645,025	\$362,093	\$470,998	\$62,430	\$229,950	\$153,993	\$543,833	\$
TOTAL DEFERRED INCOME TAXES	\$726.691	from Income Statement	\$344,670							
TOTAL DEL CITICO HOOME TAKED	3120,031	rrom arcome statement	\$344,670	\$75,866	\$98,685	\$13,081	\$48,179	\$32,265	\$113,946	

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

Description	MO Adjusted Jurisdictional \$23.925.662	Aliocation Number		Sommercial	Industrial	other Public Auth	Rosale	re Protection F	- Public	Total
			\$11,310,011	\$2,598,295	\$3,488,924	\$453,958	\$1,710,554	\$1,012,202	\$3,351,723	\$23,925,666
CLASS COST OF SERVICE	\$31,245,985		\$13,717,490	\$3,253,766	\$4,435,804	\$576,956	\$2,178,373	\$1,603,243	\$5,470,357	\$31,245,988
OTHER WATER REVENUES - OPER. REV. DESCRIPTION REVENUE CONTRIBUTION	\$448,871 \$0 \$0		\$196,965 \$0 \$0	\$46,862 \$0 \$0	\$63,740 \$0 \$0	\$8,304 \$0 \$0	\$31,286 \$0 \$0	\$23,072 \$0 \$0	\$78,642 \$0 \$0	\$448,871 \$0 \$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$448,871		\$196,965	\$46,862	\$63,740	\$8,304	\$31,286	\$23,072	\$78,642	\$448,871
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$30,797,114		\$13,520,525	\$3,216,904	\$4,372,064	\$568,652	\$2,147,087	\$1,580,171	\$5,391,715	\$30,797,117
REALLOCATION OF PUBLIC FIRE	\$5,391,715	20-Total COS Basis w/o Fire	\$3,362,812	\$800,130	\$1,087,509	\$141,263	\$0	\$0	-\$5,391,715	-\$1
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$30,797,114		\$16,883,337	\$4,017,034	\$5,459,573	\$709,915	\$2,147,087	\$1,580,171	\$0	\$30,797,116
REQUIRED MARGIN REVENUES	\$30,797,114		\$16,883,337	\$4,017,034	\$5,459,573	\$709,915	\$2,147,087	\$1,580,171	\$0	\$30,797,116
CURRENT MARGIN REVENUES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$30,797,114		-\$16,883,337	-\$4,017,034	-\$5,459,573	-\$709,915	-\$2,147,087	-\$1,580,171	. \$0	-\$30,797,116
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$D	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	50	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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

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ount. Iber Description	MO Adjusted Jurisdictional	Allocation Number	Residential C	iommercial	O Industrial	ther Public Auth.	Sales for Fil Resale	e Protection Fir - Private	• Protection • Public	Total
INTANGIBLE PLANT										
301.000 Organization	\$0	17-UPIS Basts	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0	
302.000 Franchises and Consents	\$0	17-UPIS Basis	50	\$0	50	\$0	\$0	50	\$0	
203.000 Miscellaneous Intangible Plant TOTAL INTANGIBLE PLANT	<u>50</u> 50	15-A&G Basis	<u>\$0</u> \$0	<u>\$0</u> \$0	\$0 \$0	<u>\$0</u>	<u>\$0</u> \$0	<u>50</u>	<u>\$0</u>	
SOURCE OF SUPPLY PLANT			•••	••	•••		30	20	20	
310.000 Land and Land Rights - SSP	\$0	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$0	50	\$0	\$0	\$0	\$0	\$0	
311.000 Structures and Improvements - SSP	\$115,515	2-Assoc, with facilities serving base and max, day extra capacity functions,	\$45,963	\$26,245	\$27,920	\$6,215	\$9,172	50	\$0	\$115
312.000 Collecting & Impounding Reservoirs	\$419	2-Assoc, with facilities serving base and max. doy extra capacity functions.	\$167	\$95	\$101	\$23	\$33	\$0	\$0	;
313.000 Lake, River and Other Intakes	\$24,465	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$9,735	\$5,558	\$5,913	\$1,316	\$1,943	S0	\$0	\$24
314.000 Walls and Springs	\$138,021	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$54,919	\$31,358	\$33,360	\$7,426	\$10,959	50	\$0	\$138
315.000 Infiltration Galleries and Tunnela	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	
316.000 Supply Mains	\$67,481	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$26,851	\$15,332	\$16,310	\$3,630	55,358	\$0	\$0	\$67
317.000 Other Water Source Plant	50	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL SOURCE OF SUPPLY PLANT	\$345,901		\$137,635	\$78,588	\$83,604	\$18,610	\$27,465	\$0	\$0	\$345
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	\$0	\$0	50	\$0	
321.000 Structures and Improvements - PP	\$66,953	6-Assoc. w/power and pumping facilities	\$33,825	\$19,321	\$20,547	\$4,574	\$6,756	\$583	\$1,348	\$8
22.000 Boiler Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	50	\$0	\$0	50	\$0	
323.000 Other Power Production Equipment 324.000 Steam Pumping Equipment	\$25,021	6-Assoc. w/power and pumping facilities	\$9,733	\$5,560	\$5,912	\$1,316	\$1,944	\$168	\$368	\$2
24.000 Steam Pumping Equipment	\$4,692	6-Assoc. w/power and pumping facilities	\$1,825	\$1,043	\$1,109	\$247	\$365	\$31	\$73	\$
26.000 Diosel Pumping Equipment	\$111,834	6-Assoc. w/power and pumping facilities	\$43,503	\$24,850	\$26,426	\$5,882	\$8,690	\$749	\$1,733	\$11
327.000 Hydraulic Pumping Equipment	\$1,330	6-Assoc. w/power and pumping facilities	\$517	\$296	\$314	\$70	\$103	\$9	\$21	\$
328.000 Other Pumping Equipment	\$2,111 \$29,985	5-Assoc. w/power and pumping facilities	\$821	\$469	\$499	\$111	\$164	\$14	\$33	5
TOTAL PUMPING PLANT	\$261,926	6-Assoc. w/power and pumping facilities	\$11,664 \$101,888	\$6,663 \$58,202	\$7,085 \$61,892	\$1,577 \$13,777	\$2,330 \$20,352	\$201 \$1,755	\$465 \$4,061	\$2 \$26
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	\$0	50	\$0	\$0	\$0	
31.000 Structures and Improvements - WTP	\$395,569	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$157,397	\$89,873	\$95,609	\$21,282	\$31,408	50	\$0	\$39
332.000 Water Treatment Equipment	\$448,314	2-Ascoc. with facilities serving base and max. day extra capacity functions.	\$178,384	\$101,857	\$108,357	\$24,119	\$35,596	\$0	\$0	\$44
333.000 Water Treatment - Other	50	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL WATER TREATMENT PLANT	\$843,883	_	\$335,781	\$191,730	\$203,966	\$45,401	\$67,004	\$0	50	\$843
TRANSMISSION & DIST. PLANT 340.000 Land and Land Rights - TDP	50	7-Assoc, with trans, and distrib, maine	**	**	••		•*	<b>.</b>		
341.000 Structures and Improvements - TDP	\$20,764	7-Assoc. with trans. and distrib, mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
342.000 Distribution Reservoirs and Standpipes	\$20,754 \$169,299	5-Associated with storage facilities.	\$1,701	\$966	\$999	\$228	\$324	\$4,969	\$11,578	\$20
343.000 Transmission and Distribution Mains	\$1,106,482	7-Associated with storage facilities. 7-Assoc. with trans. and distrib, mains	\$43,527	\$22,009	\$17,607	\$5,197	\$8,499	\$21,755	\$50,705	\$169
services instantisation and statioution many	31,100,482	rmasoc. with trans. and distrib. mains	\$90,621	\$51,451	\$53,222	\$12,171	\$17,261	\$264,781	\$616,974	\$1,106

CCOS Schedule 3 Page 21 of 30 Dopreciation Page: 1 of 2

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

Int	MO Adjusted			Contraction of the second s		Other Public	Salos for	Fire Protection Fir	on Dretenting	
er Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	+ Private	- Public	Total
44.000 Fire Mains	\$1,928	8-Public Fire	\$0	\$0	SD	\$0	50	and the second	\$1,928	st. \$1
45.000 Services	\$555,506	10-Factors for allocating COS to customer class.	\$442,699	\$62,727	\$2,611	\$6,778	\$444		\$0	\$555
45.000 Meters	\$230,080	9-Associated with motors	\$170,075	\$42,864	\$5,591	\$9,824	\$1,725	\$0	\$0	\$23
47.000 Meter Installations	\$118,792	9-Associated with meters	\$87,811	\$22,131	\$2,887	\$5,072	\$891	\$0	\$0	511
48.000 Bydrants	\$60,525	8-Public Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$60,525	\$6
49.000 Other Transmission & Distribution Plant	\$279	4-Associated with facilities serving base and max, hr. extra capacity functions	\$1	\$1	\$0	\$0	\$0	\$83	\$194	
TOTAL TRANSMISSION & DIST. PLANT	\$2,263,745		\$836,435	\$202,149	\$82,917	\$39,270	\$29,145	\$331,924	\$741,904	\$2,26
INCENTIVE COMPENSATION										
0.000 Incentive Compensation Capitalization Adj.	\$0		\$0	<b>S</b> 0	\$0	\$0	\$0	\$0	\$0	
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GENERAL PLANT										
89.000 Land and Land Rights - GP	\$0	15-A&G Basis	\$D	\$0	\$0	\$0	50	\$0	**	
90.000 Structures and Improvements - GP	\$120,044	15-A&G Basis	\$53,384	\$18,823	\$15,162	\$4,130	\$4,958		\$0	
30.100 Office Structures	\$17,930	15-A&G Basis	\$7,973	\$2,811	\$2,265	\$617	\$4,938		\$17,226	\$1
90.200 General Structures - HVAC	02	15-A&G Basis	\$0	02,011	\$2,205	\$017	3/4) \$0		\$2.573	\$
90.300 Miscellaneous Structures	\$2,475		\$1,101	\$388	5313	۵۵ \$85	\$102		\$0 \$355	
90.900 Structures & Improvements - Lesschold	\$467	15-A&G Basis	\$208	\$388	\$59	\$03 \$16	\$102			
91.000 Office Furniture and Equipment	\$8.245		\$3.667	\$1,293	\$1.041	\$284	\$19		\$67	
91.100 Computers & Peripheral Equipment	\$151,934	15-A&G Basis	\$67,565	\$23,823	\$19,189	\$5.227	\$6.275		\$1,183 \$21.803	•
91.200 Computer Hardware & Software	\$8.391	15-A&G Basis	\$3,731	\$1,316	\$1,060	\$289	\$347		\$1,204	\$1
91.250 Computer Software	\$70,277	15-A&G Basis	\$31,252	\$11,019	\$8,876	\$2,418	\$2,902		\$10,085	
91.260 Personal Computer Software	\$0		\$0	\$0	\$0,070	\$0	\$2,502 S0		\$10,035	\$
91.300 Other Office Equipment	\$2,013		\$895	\$316	\$254	\$69	\$83		\$0 \$289	
91.400 BTS Initial investment	\$213,477	15-A&G Basis	\$94,933	\$33,473	\$26,962	\$7,344	\$8,817			
92.000 Transportation Equipment	\$0		\$0	\$00,470	\$20,502	\$0,544 \$0	30,017 \$0		\$30,634	\$2
92.100 Transportation Equipment - Light Trucks	526.735		\$11,889	\$4,192	\$3,377	\$920	\$1.104	••	\$0	
92.200 Transportation Equipment - Heavy Trucks	50		500,11¢ 02	\$0	\$0	\$920	\$1,104		\$3,836	\$
92.300 Transportation Equipment - Cars	50		\$0	\$0	50	\$0	30 \$0		\$0	
92.400 Transportation Equipment - Other	\$6,879		\$3,059	\$1,079	\$859	\$237	\$284		\$0	
93.000 Stores Equipment	\$1,288		\$573	\$202	\$163	\$437 \$44	\$204		\$987	
94.000 Tools, Shop and Garage Equipment	\$39,302		\$17.478	\$6,163	\$4,964	• •			\$185	
95.000 Laboratory Equipment	\$8,814		\$3,507	\$2,003	\$4,984 \$2,130	\$1,352 \$474	\$1,623 \$700		\$5,640 \$0	\$
96.000 Power Operated Equipment	\$9,972		\$4.435	\$1,564	\$1,259	\$343	\$412	\$529	\$1,431	
97.000 Communication Equipment	\$0,512	• • • • • • • • • • • • • • • • • • • •	\$0	\$0	50	\$0	50		\$7,431 \$8	
97.100 Communication Equipment (non telephone)	\$44,658		\$19,859	\$7,002	\$5,640	\$1,536	\$1,844		\$6,408	\$
97,200 Telephone Equipment	\$3,821		\$1,699	\$599	\$483	\$131	\$158	\$203	\$548	
98.000 Miscellaneous Equipment	\$18,720		\$8,325	\$2,935	\$2,364	\$644	\$773	\$992	\$2,686	5
99.000 Other Tangible Equipment	\$135		\$43	\$18	\$15	\$4	\$5		\$35	
TOTAL GENERAL PLANT	\$755,577	,	\$335,576	\$119,092	\$96,445	\$26,164	\$31,541		\$107,175	\$7

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

Account	MO Adjusted					Other Public	Sales for	Fire Protection F	ire Protection	
Number	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resale	- Private	- Public	Total
OPERATING REVENUES										
461.900 Residential	\$13,451,643	To Residential	\$13,451,643	50	<b>F</b> A	••				
461.200 Commercial	\$5,531,006	To Commercial		• •	\$0	\$0	\$0	\$0	\$0	\$13,451,643
461.300 Industrial	\$3,484,013	To Industrial	\$0 \$0	\$5,531,006	\$0	\$0	\$0	\$0	\$0	\$5,531,006
462.000 Private Fire Protection	\$997,128	To Private Fire Protection	\$0 \$0	\$0	\$3,484,013	\$0	\$D		\$0	\$3,484,013
463.000 Public Fire Protection	\$007,120	To Public Fire Protection	50 50	\$0 \$0	\$0	\$0	\$0	••••••	\$0	\$997,128
464.000 Other Public Auth.	\$1,092,396	To Other Public Auth.	\$0 \$0	30 SD	\$0	50	\$0	\$0	\$0	\$0
466.000 Sales for Resale	\$1,099,418	To Sales for Resale	50 50	\$D \$0	\$0 \$0	\$1,092,396	\$0	\$0	\$0	\$1,092,396
471.000 Other Water Revenue - Oper, Roy.	\$351,215	19-Total COS Basis	\$144,174	\$0 \$50,821	\$40,530	\$0	\$1,099,418	\$0	\$0	\$1,099,418
TOTAL OPERATING REVENUES	\$26,006,819		\$13,595,817			\$11,063	\$13,346		\$63,991	\$351,179
<ul> <li>And the second of the second of the second se</li></ul>		anne a shi a sh		00,001,021	00,020,040	41,100,400	\$1,112,704	\$1,024,382	\$63,991583	S26,006,783
SOURCE OF SUPPLY EXPENSES										
600.000 Operation Supervision & Engineering	\$39	2-Assoc. with facilities serving base and max.	\$16	\$9	\$9	\$2	\$3	50	\$0	A
		day extra capacity functions.	••••	•-	••	~	~.	30	20	\$39
601.000 Operation Labor & Expenses	-\$428,705	2-Assoc, with facilities serving base and max. day extra capacity functions.	-\$170,582	-\$97,402	-\$103,618	-\$23,064	-\$34,039	\$0	\$0	-\$428,705
602.000 Purchased Water	\$29,802	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$11,858	\$6,771	\$7,203	\$1,603	\$2,366	\$0	\$0	\$29,801
603.000 Miscellaneous Expenses	\$715,153	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$284,559	\$162,483	\$172,852	\$38,475	\$56,783	\$0	\$0	\$715,152
604.000 Rents - SSE	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
610.000 Maint, Supervision & Engineering	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	. \$D	\$0	\$0	\$0
611.000 Maint. of Structures & Improvements	\$469	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$187	\$107	\$113	\$25	\$37	\$0	\$0	\$469
612.000 Maint. of Collect. & Impound. Reservoirs	\$15		\$6	\$3	<b>S</b> 4	\$1	\$1	\$0	\$0	\$15
613.000 Maint. of Lake, River and Other Intakes	\$88	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$35	\$20	\$21	\$5	\$7	\$0	\$0	\$88
614.000 Maint. of Wells & Springs	\$133,170	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$52,988	\$30,256	\$32,187	\$7,165	\$10,574	\$0	\$0	\$133,170
615.000 Maint. of Infiltration Galleries & Tunnels	\$3	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$1	\$1	\$1	50	\$0	\$0	\$0	\$3
618.000 Maint, of Supply Mains	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
617.000 Maint. Of Misc. Water Source Plant	\$11,214	2-Assoc. with facilities serving base and max, day extra capacity functions.	\$4,462	\$2,548	\$2,710	\$603	\$890	\$0	\$0	\$11,213
TOTAL SOURCE OF SUPPLY EXPENSES	\$461,248		\$183,530	\$104,796	\$111,482	\$24,815	\$35,522	\$0	\$0	\$461,245
PUMPING EXPENSES 620.000 Operation Supervision & Engineering - PE	\$43,243	6-Assoc. w/power and pumping facilities	\$16,822	\$9,609	\$10,218	\$2,275	\$3,360	\$290	\$670	\$43,244
621,000 Fuel for Power Production	\$3,362	. 5-Assoc. w/power and pumping facilities	\$1,308	\$747	\$794	£ / T-	****	A	<b>• -</b> -	
622.000 Power Production Labor & Expenses	\$0,552	6-Assoc, w/power and pumping facilities	\$0.508	\$747 \$0	\$794 \$0	\$177	\$281	\$23	\$52	\$3,362
623.000 Fuel or Power Purchased for Pumping	\$469,010	6-Assoc. w/power and pumping facilities	\$0 \$182,445	50 \$104,214	\$0 \$110,827	\$0 \$24,670	\$0 676 440	**	\$0	\$0
624.000 Pumping Labor and Expenses	\$353,328	6-Assoc. w/power and pumping facilities	\$141,335	\$80,731	\$85,854	\$24,670 \$19,111	\$36,442 \$28,231		\$7,270	\$469,010
625.000 Expenses Transforred - Cr.	\$0	6-Assoc. w/power and pumping facilities	\$0	\$0	303,834 \$0	\$19,111 \$0	\$28,231		\$5,632	\$363,328
626.000 Miscellaneous Expense	\$9,194	6-Assoc. w/power and pumping facilities	\$3,576	\$2,043	\$2,173	\$484	\$0 \$714		\$0 \$143	50
627.000 Rents - PE	\$2,571	6-Assoc. w/power and pumping facilities	\$1,000	\$571	\$608	5135	\$200		\$143	\$9,195
630.000 Maint. Supervision & Engineering • PE	\$39,494	6-Assoc, w/power and pumping facilities	\$15,363	\$8.776	\$9,332	\$2,077	\$3,069	•••	\$40 \$612	\$2,571
631.000 Maint. of Structures & Improvements - PE	\$12	6-Assoc, w/power and pumping facilities	\$5		\$3	\$2,071	53,005 \$1		\$612 \$0	\$39,494 \$13

CCOS Schedule 3 Page 23 of 30 Income Statement Page: 1 of 4

#### Missouri American Water Company Case Number WR-2017-0285 District 3 Test Year Ending 12-31-2015 Income Statemont

Account	MO Adjusted					Other Public	Sales for	Fire Protection	Fire Protection	
Number Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Rosale	Private	Public	Total
632.000 Maint. of Power Production Equipment	\$3	6-Assoc, w/power and pumping facilities	<b>S1</b>	\$1	\$1	\$0	SÓ	\$0	\$0	\$3
633,000 Maint, of Pumping Equipment	\$101,201	6-Assoc. w/power and pumping facilities	\$39,367	\$22,487	\$23,914	\$5,323	\$7,863	\$678	\$1,569	\$101,201
TOTAL PUMPING EXPENSES	\$1,031,418		\$401,222	\$229,182	\$243,724	\$54,253	\$80,141	\$6,911	\$15,988	\$1,031,421
WATER TREATMENT EXPENSES										
640.000 Operation. Supervision & Engineer WTE	\$37,944	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$15,098	\$8,621	\$9,171	\$2,041	\$3,013	\$0	\$0	\$37,944
641.000 Chemicals - WTE	\$240,949	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$95,874	\$54,744	\$58,237	\$12,963	\$19,131	\$0	\$0	\$240,949
642.000 Operation Labor & Expenses - WTE	\$36,927	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$14,693	\$8,390	\$8,925	\$1,987	\$2,932	\$0	\$0	\$36,927
643.000 Miscellanous Expenses - WTE	\$480,482	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$191,184	\$109,166	\$115,132	\$25,850	\$3B,150	\$0	\$0	\$480,482
644.000 Rents - WTE	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
650.000 Maint. Supervision & Engineering - WTE	\$78,905	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$31,396	\$17,927	\$19,071	\$4,245	\$6,265	\$0	50	\$78,904
651.000 Maint. of Structures & Improvements - WTE	\$29	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$12	\$7	\$7	\$2	\$2	\$0	\$0	\$30
652.000 Maint, of Water Treatment Equipment	\$28,921	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$11,508	\$6,571	\$6,990	\$1,556	\$2,296	\$0	\$0	\$28,921
TOTAL WATER TREATMENT EXPENSES	\$904,157		\$359,765	\$205,426	\$218,533	\$48,644	\$71,789	\$0	\$0	\$904,157
TRANSMISSION & DIST. EXPENSES										
660.000 Operation Supervision & Engineering - TDE	\$0	11-T & D OP Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
661.000 Storage Facilities Expenses TDE	92	5-Associated with storage facilities.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
662.000 Transmission & Distribution Lines Expenses	\$157,371	7-Assoc. with trans. and distrib, mains	\$12,889	\$7,318	\$7,570	\$1,731	\$2,455	\$37,659	\$87,750	\$157,372
663.000 Meter Expenses - TDE	\$303,426	9-Acsociated with maters	\$224,292	\$56,528	\$7,373	\$12,956	\$2,276	\$0	\$0	\$303,425
664.000 Customer Installations Expenses - TDE	\$5,331	10-Factors for allocating COS to customer class.	\$4,248	\$ \$602	\$25	\$65	\$4	\$387	\$0	\$5,331
665.000 Miscollaneous Expenses - TDE	\$179,988	11-T & D OP Basis	\$93,216		\$5,778	\$5,688				\$179,989
666.000 Rents - TDE	\$1,606	11-T & D OP Basis	\$832		\$52					\$1,606
670.000 Maint. Supervision and Engineering - TDE	\$0	12-Trans, & Dist. Maint. Expenses	\$0		\$0					\$0
671,000 Maint. of Structures & Improvements - TDE	\$615	12-Trans. & Dist. Maint. Expenses	\$101	\$33	\$23	\$7	\$7	\$111	\$334	\$616
672,000 Maint, of Dist. Reservoirs & Standpipes - TDE	\$24	5-Associated with storage facilities.	\$6	\$ \$3	\$2	\$1	51	\$3	\$7	\$23
673.000 Maint, of Transmission & Distribution Mains	\$264,459	7-Assoc. with trans. and distrib, mains	\$21,659	\$12,297	\$12,720	\$2,909	\$4,126	\$63,285	\$147,462	\$264,458
674.000 Maint, of Fire Mains - TDE	\$130	8-Public Fire	\$0	o so	\$0	50	\$0	o <b>s</b> a	\$130	\$130
675.000 Maint. of Services - TDE		10-Factors for allocating COS to customer class.	\$23,402	2 \$3,316	\$138	\$358	\$23	\$2,132	\$0	\$29,369
676.000 Maint. of Meters - TDE	\$20,062	9-Associated with meters	\$14,830							\$20,063
677.000 Maint. of Hydrants - TDE	\$49,773	8-Public Fire	\$0				•			\$49,772
678.000 Maint, of Miscellaneous Plant - TDE	\$325.019	12-Trans. & Dist. Maint, Expenses	\$53,531	1 \$17.291	\$11,928	\$3,673	\$3,83	5 \$58,438	\$176,323	\$325,019
TOTAL TRANSMISSION & DIST. EXPENSES	\$1,337,174		\$449,000	6 \$126,240	\$46,097	\$28,296	\$14,725	\$ \$176,833	\$495,973	\$1,337,174
CUSTOMER ACCOUNTS EXPENSE										
901.000 Supervision - CAE	so		\$1							\$6
902.000 Meter Reading Expenses - CAE	\$227,143		\$201.79							\$227,143
903.000 Customer Records & Collection Expenses	\$260,717	13-Allocation of Billing and Collecting Costs.	\$227,03	2 \$25,655	\$676	\$2,190	) \$5:	2 \$5,110	) \$0	\$260,717

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

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial		Other Public		Ire Protection F		影影 外的 當
904.000 Uncollectible Amounts - CAE	Suriscictional \$17,212	13-Allocation of Billing and Collecting Costs.	\$14,988	\$1,694	Industrial \$45	Autri. \$145	Resale	Private	- Public	Total
905.000 Mise, Customer Accounts Expense - CAE	\$17,212 \$21,112	13-Allocation of Billing and Collecting Costs.	\$18,384	\$2.077	\$45 \$55	\$145	\$3 \$4	\$337 \$414	\$0	\$17,212
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$528,184	is wholearon of bring and conocing costs.	\$462,198	\$52,208	\$1,369	\$4,443	\$4 \$104	\$5,861	<u>\$0</u> \$0	\$21,111 \$526,183
CUSTOMER SERVICE EXPENSES										
907.000 Customer Service & Information Expenses	\$7	10-Factors for allocating COS to customer class.	\$6	\$1	\$0	50	\$0	\$1	\$0	\$8
TOTAL CUSTOMER SERVICE EXPENSES	\$7		\$6	\$1	\$0	\$0	\$0	\$1	\$0	\$8
SALES PROMOTION EXPENSES										
910.000 Sales Promotion Expenses - SPE	\$0	10-Factors for allocating COS to customer class.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL SALES PROMOTION EXPENSES	\$0	- -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN. & GENERAL EXPENSES										
920.000 Admin. & General Salaries	\$985,124	10-Factors for allocating COS to customer class.	\$769,011	\$108,962	\$4,536	\$11,775	\$772	\$70,068	\$0	\$965,124
921.000 Office Supplies & Expenses	\$314,566	15-A&G Basis	5139,888	\$49,324	\$39,730	\$10,821	\$12,992	\$16,672	\$45,140	\$314,567
922.000 Admin. Expenses Transferred - Credit	\$0	15-A&G Basis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	50
923.000 Outside Services Employed	\$2,973,328	15-A&G Basis	\$1,322,239	\$466,218	\$375,531	\$102,282	\$122,798	\$157,586	\$426,673	\$2,973,327
924.000 Property Insurance	\$351,961	15-A&G Basis	\$156,517	\$55,187	\$44,453	\$12,107	\$14,536	\$18,654	\$50,506	\$351,960
925.000 Injuries & Damages	-\$1,145	16-Labor Basis	-\$642	-\$136	-\$58	-\$24	-\$19	-\$89	-\$177	-\$1,145
926.000 Employee Pensions & Benefits	\$1,115,185	16-Labor Basis	\$625,061	\$132,930	\$56,428	\$23,642	\$18,066	\$86,761	\$172,296	\$1,115,184
927.000 Franchise Requirements	50	15-A&G Basis	\$0	\$0	\$0	\$0	. \$0	\$0	\$0	\$0
928.000 Regulatory Commission Expenses	\$6,815	15-A&G Basis	\$3,031	\$1,069	\$861	\$234	\$261	\$361	\$978	\$6,815
929.000 Duplicate Charges - Credit	\$0	15-A&G Basis	\$0	\$0	\$D	50	\$0	\$0	\$0	\$0
930.100 Institutional or Goodwill Advertising Expanses	\$504	15-A&G Basis	\$224	\$79	\$64	\$17	\$21	\$27	\$72	\$504
930.200 Misc. General Expenses	\$760,166	15-A&G Basis	\$338,046	\$119,194	\$96,009	\$26,150	\$31,395	\$40,289	\$109,034	\$760,167
930.300 Research & Development Expenses - AGE	\$7,525	15-A&G Basis	\$3,346	\$1,180	\$950	\$259	\$311	\$399	\$1,080	\$7,525
931.000 Rents - AGE	\$18,366	15-A&G Basis	\$8,167	\$2,880	\$2,320	\$632	\$759	\$973	\$2,636	\$18.367
932.000 Maint, of General Plant - AGE	\$104,612	15-A&G Basis	\$46,521	\$16,403	\$13,212	\$3,599	\$4,320	\$5,544	\$15,012	\$104,611
TOTAL ADMIN. & GENERAL EXPENSES	\$6,617,007		\$3,411,409	\$953,290	\$634,036	\$191,494	\$206,232	\$397,245	\$823,300	\$6,617,006
DEPRECIATION EXPENSE										
403.000 Depreciation Expense, Dep. Exp. TOTAL DEPRECIATION EXPENSE	\$4,470,185	Class % from Depreciation Schedule	\$1,746,984	\$649,638	\$528,724	\$143,195	\$175,474	\$373,196	\$852,979	\$4,470,190
TOTAL DEPRECIATION EXPENSE	\$4,470,186		\$1,746,984	\$649,638	\$528,724	\$143,195	\$175,474	\$373,196	\$852,979	\$4,470,190
AMORTIZATION EXPENSE										
0.000 Amortization - Tank Painting Tracker	\$27,580		\$7,091	\$3,585	\$2,868	\$847	\$1,385	\$3,544	\$B,250	\$27,580
405.000 Amortization Reg Asset	\$14,955		\$6,650	\$2,345	\$1,889	\$514	\$618	\$793	\$2,146	\$14,955
TOTAL AMORTIZATION EXPENSE	\$42,535		\$13,741	\$5,930	\$4,757	\$1,361	\$2,003	\$4,337	\$10,406	\$42,535
OTHER OPERATING EXPENSES										
408.000 Property Taxes	\$1,037,816		\$426,023	\$150,172		\$32,691	\$39,437	\$80,535	\$189,090	\$1,037,712
408.000 Payroll Taxes	\$205,420	15-Labor Basis	\$115,13B	\$24,486	\$10,394	\$4,355	\$3,328	\$15,982	\$31,737	\$205,420
408.000 Other Taxes	-\$9,842		-\$5,516	-\$1,173	-\$498	-\$209	-\$159	-\$766	-\$1,521	-\$9,842
408.000 PSC Assessment	\$186,972		583,146	\$29,317		\$6,432	\$7,722	\$9,910	\$26,830	\$186,972
TOTAL OTHER OPERATING EXPENSE	\$1,420,366		\$618,791	\$202,802	\$153,275	\$43,269	\$50,328	\$105,661	\$246,136	\$1,420,262
TOTAL OPERATING & MAINT, EXPENSE	\$16,810,282	-	\$7,645,652	\$2,529,513	\$1,941,997	\$539,770	\$637,422	\$1,070,045	\$2,444,782	\$16,810,181
NET INCOME BEFORE TAXES	\$9,196,537	<b>.</b>	\$5,949,165	\$3,052,314	\$1,582,546	\$563,689	\$475,342	-\$45,663	-\$2,380,791	\$9,196,602

Income Statement Page: 3 of 4 Missouri American Water Company Case Number WR-2017-0285 District 3 Test Year Ending 12-31-2016 Income Statement

Account	MO Adjusted				о	her Public	Sales for Fir	Protection Fir	e Protection	
Number	Jurisdictional	Allocation Number	Residential	ommercial	Industrial	Auth.	Resale	• Private	- Public	Total
INCOME TAXES 0.000 Current income Taxes	\$1,936,957	15-A&G Basis	\$861,365	\$303,715	\$244.638	\$66,631	\$79,996	\$102.659	\$277,953	\$1,936,957
TOTAL INCOME TAXES	\$1,936,957		\$861,365	\$303,715	\$244,638	\$66,631	\$79,996	\$102,659	\$277,953	\$1,936,957
DEFERRED INCOME TAXES 0.000 Deferred income Taxes - Def. Inc. Tax. 0.000 Amortization of Deferred ITC	\$644,152 -\$563	15-A&G Basis 15-A&G Basis	\$286,454 -\$250	\$101,003 -\$88	\$81,356 -\$71	\$22,159 -\$19	\$26,603 -\$23	\$34,140 -\$30	\$92,436 -\$81	\$644,151 -\$562
TOTAL DEFERRED INCOME TAXES	\$643,589		\$286,204	\$100,915	\$81,285	\$22,140	\$26,580	\$34,110	\$92,355	\$643,589
NET OPERATING INCOME	\$6,615,991		\$4,801,596	\$2,647,684	\$1,256,623	\$474,918	\$368,766	\$182,432	-\$2,751,090	\$8,816,056

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

Account Number Description	MO Adjusted Jurisdictional	Allocation Number	Residential	Commorcial	Industrial	Other Public Auth.	Sales for Resale	Fire Protection Fit	e Protection	Total
INTANGIBLE PLANT 301,000 Organization	\$47,876	17-UPIS Basis	\$15,268	\$6,243	\$5.353	\$1,412	\$1,781	\$5,290	\$12,529	\$47,876
302.000 Franchises and Consents	\$30,020	17-UPIS Basis	\$9,573	\$3.915	\$3,356	5886	\$1,117	\$3.317	\$7,856	\$30,020
303.000 Miscellaneous Intangible Plant	\$91,022	15-A&G Basis	\$40,477	\$14,272	\$11,496	\$3,131	\$3,759	\$4,824	\$13,062	\$91,021
TOTAL INTANGIBLE PLANT	\$168,918		\$65,318	\$24,430	\$20,205	\$5,429	\$6,657	\$13,431	\$33,447	\$168,917
SOURCE OF SUPPLY PLANT										
310.000 Land and Land Rights - SSP	\$202,152	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$80,436	\$45,929	\$48,860	\$10,876	\$16,051	\$0	\$0	\$202,152
311.000 Structures and Improvements - SSP	\$4,814,105	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,915,532	\$1,093,765	\$1,163,569	\$258,999	\$382,240	\$0	\$0	\$4,814,105
312.000 Collecting & Impounding Reservoirs	\$21,106	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$8,398	\$4,795	\$5,101	\$1,136	\$1,676	\$0	\$0	\$21,106
313.000 Lake, River and Other Intakes	\$583,473	2-Assoc. with facilities serving base and max. day extra capacity functions.	\$232,164	\$132,565	\$141,025	\$31,391	\$46,328	\$0	\$0	\$583,473
314.000 Wells and Springs	\$4,158,117	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,654,515	\$944,724	\$1,005,017	\$223,707	\$330,154	\$0	\$0	\$4,158,117
315.000 Inflitration Gallerles and Tunnels	50	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
316.000 Supply Mains	\$3,557,753	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$1,415,630	\$808,321	\$859,909	\$191,407	\$282,486	\$0	\$0	\$3,557,753
317.000 Other Water Source Plant	\$0	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$0	\$0	\$0	. \$0	\$0	\$0 ·	\$0	\$0
TOTAL SOURCE OF SUPPLY PLANT	\$13,336,706	day para capacity forecords.	\$5,306,675	\$3,030,099	\$3,223,481	\$717,516	51,058,935	\$0	\$0	\$13,336,706
PUMPING PLANT										
320.000 Land and Land Rights - PP	\$121,484	6-Assoc. w/power and pumping facilities	\$47,257	\$26,994	\$28,707	\$6,390	\$9,439		\$1,883	\$121,484
321.000 Structures and Improvements - PP	\$1,663,900	6-Assoc, w/power and pumping facilities	\$647,257		\$393,180	587,521	\$129,285	• • • • •	\$25,790	\$1,663,900
322.000 Boller Plant Equipment	\$0	6-Assoc. w/power and pumping facilities	\$0		\$0	\$0	\$0		\$0	\$0
323.000 Other Power Production Equipment	\$691,015	6-Assoc. w/power and pumping facilities	\$268,805		\$163,287	\$36,347	\$53,692		\$10,711	\$691,016
324.000 Steam Pumping Equipment	\$303,892	6-Assoc. w/power and pumping facilities	\$118,214		\$71,810	\$15,985	\$23,612		\$4,710	\$303,892
325.000 Electric Pumping Equipment	\$4,946,990	6-Assoc, w/power and pumping facilities	\$1,924,379		\$1,168,974	\$260,212	\$384,381		\$76,678	\$4,946,990
326.000 Diesel Pumping Equipment	\$79,684	6-Assoc. w/power and pumping facilities	\$30,997		\$18,829	\$4,191	\$6,191		\$1,235	\$79,683
327.000 Hydraulic Pumping Equipment	\$88,546	6-Assoc. w/power and pumping facilities	\$34,444		\$20,923	\$4,658	\$6,880		\$1,372	\$88,545
328.000 Other Pumping Equipment TOTAL PUMPING PLANT	\$1,372,392 \$9,267,903	6-Assoc. w/power and pumping facilities	\$533,860 \$3,605,213		\$324,296 \$2,190,006	\$72,188	\$106,635		\$21,272 \$143.651	\$1,372,392 \$9,267,902
	24,201,903		\$3,605,213	\$2,059,330	\$2,190,000	\$401,49Z	\$729,315	\$02,095	\$143,651	\$9,267,902
WATER TREATMENT PLANT										
330.000 Land and Land Rights - WTP	\$359,167	6-Assoc. w/power and pumping facilities	\$139,716		\$84,871	\$18,892	\$27,907		\$5,567	\$359,166
331.000 Structures and Improvements - WTP	\$14,586,130	day extra capacity functions.	\$5,803,821			\$784,734	\$1,158,139		\$0	\$14,586,131
332.000 Water Treatment Equipment	\$15,685,813	2-Assoc, with facilities serving base and max. day extra capacity functions.	\$6,241,385		\$3,791,261	\$843,897	\$1,245,454		\$0	\$15,685,814
333.000 Water Treatment - Other	\$6,322	2-Assoc, with facilities serving base and max, day extra capacity functions.	\$2,516	\$1,436	\$1,528	\$340	\$502	2 \$0	\$0	\$6,322
TOTAL WATER TREATMENT PLANT	\$30,637,432		\$12,187,438	\$6,959,029	\$7,403,128	\$1,647,863	\$2,432,002	\$2,406	\$5,567	\$30,637,433
TRANSMISSION & DIST. PLANT		<b>.</b>								· · · · · ·
340,000 Land and Land Rights - TDP	\$201,974		\$16,542			\$2,222	\$3,151		\$112,621	\$201,975
341.000 Structures and Improvements - TDP 342.000 Distribution Reservoirs and Standpipes	\$753,216 \$6,570,665		\$61,688 \$1,689,318			\$8,285 \$201,719	\$11,750 \$329,847		\$419,993 \$1,967,914	\$753,216 \$6,570,663

CCOS Schedule 3 Page 27 of 30 Nøt Plant Page: 1 of 2

#### Missouri American Water Company Case Number WR-2017-028S District 3 Tost Yoar Ending 12-31-2016 Not Plant in Sorvice

unt	MO Adjusted					Other Public	Sales for	Fire Protection F		空空的影響
or Description	Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Auth.	Resalo	- Private	- Public	
43.000 Transmission and Distribution Mains	\$65,062,820	7-Assoc. with trans, and distrib, mains	\$5,328,645	\$3,025,421	\$3,129,522	\$715,691	51,014,980		\$36,279,028	\$65,062
44.000 Fire Mains	\$85,567	8-Public Fire	\$0	\$0	50	\$0	\$0		\$85,567	\$85
45.000 Services	\$12,801,370	10-Factors for allocating COS to customer class.	\$10,200,132	\$1,445,275	\$60,165	\$156,177	\$10,241	\$929,379	\$0	\$12,801
46.000 Meters	\$9,517,797	9-Associated with meters	\$7,035,556	\$1,773,166	\$231,282	\$406,410	\$71,383		\$0	\$9,517
47.000 Meter Installations	\$3,204,857	9-Associated with meters	\$2,369,030	\$597,065	\$77,878	\$136,847	\$24,036		50	\$3,204
48.000 Hydrants	\$2,557,513	8-Public Fire	50	\$0	\$0	\$0	\$0	• •	\$2,557,513	\$2,557
49.000 Other Transmission & Distribution Plant	\$6,191	4-Associated with facilities serving base and max, hr. extra capacity functions	\$28	\$14	\$4	\$3	\$0	\$1,844	\$4,297	\$1
TOTAL TRANSMISSION & DIST. PLANT	\$100,761,970		\$26,700,939	\$7,739,544	\$4,228,146	\$1,627,354	\$1,465,388	\$17,573,663	\$41,426,933	\$100,76
INCENTIVE COMPENSATION										
0.000 Incontive Compensation Capitalization Adj.	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
bloo incomive compensation capitalization Adj.										
TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0	\$0	\$0	50	\$0	\$0	
GENERAL PLANT										
89.000 Land and Land Rights - GP	\$371,570	15-A&G Basis	\$165,237	\$58,262	\$46,929	\$12,782	\$15,346		\$53,320	\$37
90.000 Structures and Improvements - GP	\$3,111,896	15-A&G Basis	\$1,383,850	\$487,945	\$393,032	\$107,049	\$128,521		\$446,557	\$3,11
90.100 Office Structures	\$608,233	15-A&G Basis	\$270,481	\$95,371	\$76,820	\$20,923	\$25,120		\$87,281	\$60
90.200 General Structures - HVAC	\$0	15-A&G Basis	\$0	\$0	50	\$0	SC		\$0	
90.300 Miscellanoous Structures	-\$33,868	15-A&G Basis	-\$15,061	-\$5,311	-\$4,278	-\$1,165	-\$1,399		-\$4,860	-\$3
90.900 Structures & Improvements - Lessehold	\$15,186	15-A&G Basis	\$6,753	\$2,381	\$1,918	\$522	\$627	7 \$805	\$2,179	\$1
91,000 Office Furniture and Equipment	\$18,919	15-A&G Basis	\$8,413	\$2,966	\$2,389	\$651	\$781	1 \$1,003	\$2,715	\$1
91,100 Computers & Peripheral Equipment	\$500,371	15-A&G Basis	\$222,515	\$78,458	\$63,197	\$17,213	\$20,665	5 \$26,520	\$71,803	\$50
91.200 Computer Hardware & Software	\$45,463	15-A&G Basis	\$20,217	\$7,129	\$5,742	\$1,564	\$1,878	\$ \$2,410	\$6,524	\$4
91.250 Computer Software	\$808,044	15-A&G Bosia	\$359,337	\$126,701	\$102,056	\$27,797	\$33,372	\$42,826	\$115,954	\$80
91.260 Personal Computer Software	-\$3,199	15-A&G Basis	-\$1,423	-\$\$02	-\$404	-\$110	-\$13	2 -\$170	-\$459	-9
91.300 Other Office Equipment	\$34,371	15-A&G Basis	\$15,285	\$5,389	\$4,341	\$1,182	\$1,420	51,822	\$4,932	\$3
191,400 BTS Initial investment	\$3,428,502	15-A&G Basis	\$1,524,655	\$537,589	\$433,020	\$117,940	\$141,59	7 \$181,711	\$491,990	\$3,42
192.000 Transportation Equipment	\$0	15-A&G Basis	\$0	50	\$0	50	St	0 50	\$0	-
392,100 Transportation Equipment - Light Trucks	\$3,647	15-A&G Basis	\$1.622	\$572	\$461	\$125	\$15	1 \$193	\$523	
92,200 Transportation Equipment - Heavy Trucks	-\$6.757	15-A&G Basis	-\$3,005	\$1,059	-\$853	-\$232	-5279		-\$970	_
392.300 Transportation Equipment - Cars	-\$121,244	15-A&G Basis	-\$53,917	-\$19,011	-\$15,313	-\$4,171	-\$5.00		-\$17,399	-\$1
392.400 Transportation Equipment - Other	\$102,437	15-A&G Basis	\$45,554	\$16,062	\$12,938	\$3,524	\$4,23		\$14,700	\$10
393.000 Stores Equipment	\$19,958	15-A&G Basis	\$8,875	53,129	\$2,521	\$687	\$824		\$2,864	S.
394,000 Tools, Shop and Garage Equipment	\$604,990	15-A&G Basis	\$269,035	\$94,861	\$76,409	\$20,811	\$24,98		\$86,815	\$6
395.000 Laboratory Equipment	\$166,925	2-Assoc, with facilities serving base and max.	\$66,419	\$37,925	\$40,346	\$8,981	\$13,25		\$0	\$16
		day extra capacity functions.		****	****	***	***		e / ma	
396.000 Power Operated Equipment	\$2,849	15-A&G Basis	\$1,267	\$447	\$360	\$98	\$11		\$409	5
397.000 Communication Equipment	\$0	15-A&G Basia	\$0	\$0	\$0	\$0	\$		\$0	
397,100 Communication Equipment (non telephone)	\$557,384	15-A&G Basis	\$247,869	\$87,398	\$70,398	\$19,174	\$23,92	0 \$29,541	\$79,985	\$50
397.200 Telephone Equipment	-\$7,924		-\$3,524	-\$1,242	-\$1,001	-\$273	-\$32		-\$1,137	
398.000 Miscellaneous Equipment	\$248,272		\$110,407	\$38,929	\$31,357	\$8,541	\$10,25		\$35,627	\$2
399.000 Other Tangible Equipment	\$2,469		\$787	\$322	\$276	\$73	\$9		\$646	
TOTAL GENERAL PLANT	\$10,478,484	-	\$4,651,658	\$1,654,711	\$1,342,661	\$363,686	\$439,11	3 \$546,654	\$1,479,999	\$10,4

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

Description         Jurisdictional         Allocation Number         Residential         Commercial         Industrial         Auth.         Reside         - Private           Plant In Service         \$200,422.778         from Plant         \$67,971,428         \$22,241,738         \$23,251,052         \$6,122,055         \$7,738,757         \$22,474,920           Less Accumulated Depreciation Reserve         \$44,771,365         from Reserve         \$515,454,185         \$518,4591         \$4,844,325         \$11,273,588         \$11,635,547         \$41,776,672           Nat Plant In Service         \$156,451,413         from Net Plant         \$25,517,241         \$21,467,143         \$18,407,627         \$44,849,40         \$51,22,210         \$16,189,249           Chemicals         \$15,245         \$16,240         Basis         \$42,18         \$907         \$331         \$5160         \$122         \$585           Group Ins         \$54,449         \$15,466         Basis         \$42,883         \$20,423         \$5164         \$44,245         \$16,524         \$54,65         \$51,524         \$54,664         \$54,413         \$518,045         \$51,624         \$54,664         \$54,712         \$567         \$52,71         \$51,524         \$54,664         \$54,714         \$51,724         \$51,624         \$54,854         <	Resale         Private         Public         Total           \$7,758,757         \$22,974,920         \$54,061,046         \$209,422           \$1,636,547         \$4,776,672         \$10,971,446         \$44,77           \$6,122,210         \$18,198,249         \$43,089,597         \$164,65           \$122         \$585         \$1,163         \$1	Rosale \$7,758,757 \$1,636,547	Auth. \$6,122,935	Industrial	and the second second	Residential	Allocation Number		사실 수가 있는 것이다. 이 가지 않는 것이다. 또 하지만 다 가지만 하지만 다. 이 가지 않는 것이다. 이 가지 않는 같이 같이 같
Description         JurdelCitional         Allocation Number         Residential         Commercial         Industrial         Auth         Reside         Private           Plant in Service         \$209,422,775         from Plant         \$67,971,426         \$27,281,736         \$53,251,822         \$6,122,925         \$7,758,775         \$22,974,920           Less Accumulated Depreciation Reserve         \$44,771,385         from Reserve         \$515,459,185         \$53,840,991         \$44,843,225         \$1,273,586         \$1,628,547         \$4,776,672           Net Plant in Service         \$164,851,413         from Net Plant         \$52,571,241         \$21,467,143         \$18,407,627         \$44,849,40         \$5,122,210         \$16,189,409           Computins         \$164,451,413         from Net Plant         \$52,571,241         \$21,467,143         \$18,407,627         \$44,849,40         \$5,122,210         \$16,464         \$5,475           Computins         \$54,459         15-460         Basis         \$52,671,241         \$21,467,143         \$18,407,527         \$22,474,620         \$5,475           Computins         \$15,464         \$17,473         \$15,464         \$21,471,484         \$18,422         \$5,466         \$5,475           Computins         \$131,524         15-466         Basis	Resale         Private         Public         Total           \$7,758,757         \$22,974,920         \$54,061,046         \$209,422           \$1,636,547         \$4,776,672         \$10,971,446         \$44,77           \$6,122,210         \$18,198,249         \$43,089,597         \$164,65           \$122         \$585         \$1,163         \$1	Rosale \$7,758,757 \$1,636,547	Auth. \$6,122,935	Industrial	and the second second	Residential	Allocation Number		그는 물건물 바랍니다. 그는 그는 것이 것을 받았다.
Plant In Service         5288,422,778         from Plant         57,971,426         527,281,738         532,251,952         56,122,325         57,758,757         522,374,920           Less Accumulated Depreciation Reserve         544,711,355         from Reserve         515,454,185         55,814,391         54,843,225         51,273,58         512,22,10         518,153,647         54,776,672           Nat Plant In Service         516,4651,413         from Net Plant         552,577,241         521,467,143         518,407,677         54,843,20         56,122,310         552,577,241         521,467,143         518,407,677         54,843,20         56,122,310         552,577,241         521,467,143         518,407,677         54,843,200         56,122,310         552,577,647         518,146         52,217,571         521,467,143         518,010,627         54,843,53         55,110         552,571,241         552,177,517,57         522,874,620         5518,533         521,677,1452         518,416         552,577,517,57         522,874,620         5518,533         521,677,1452         518,416         552,577,517,517,517,517,517,517,517,517,517	\$7,758,757 \$22,974,920 \$54,061,046 \$209,422 \$1,636,547 \$4,776,672 \$10,971,446 \$44,77 \$6,122,210 \$18,198,249 \$43,089,597 \$164,65 \$122 \$585 \$1,163 \$:	\$7,758,757 \$1,638,547	\$6,122,935	Contraction of the second	and the second second				
Lase Accumulated Depreciation Reserve         544,771,365         from Reserve         515,454,185         55,814,591         54,843,325         51,273,598         51,235,547         54,776,672           Nat Plantin Service         \$164,651,413         from Net Plant         \$52,517,241         \$21,467,143         \$15,407,627         \$4,849,320         \$5,122,210         \$18,198,249           ADD TO NET PLANT IN SERVICE         Chemicals         \$7,525         16-Labor Basis         \$24,185         \$907         \$38,14         \$52,219         \$24,645         \$34,349           Chemicals         \$7,526         16-Labor Basis         \$24,863         \$20,442         \$12,219         \$12,226         \$54,545           Chemicals         \$7,527         16-Labor Basis         \$13,624         \$15,462,833         \$20,453         \$16,424         \$4,528         \$54,246         \$4,228         \$52,464         \$4,228         \$52,464         \$4,228         \$52,464         \$4,228         \$52,464         \$4,283         \$54,648         \$51,224         \$54,648         \$52,219         \$52,246         \$54,248         \$51,2464         \$51,224         \$54,648         \$52,219         \$52,246         \$52,246         \$52,213         \$55,717,249         \$600         \$52,257         \$51,52,517         \$51,523	\$1,636,547 \$4,776,672 \$10,971,446 \$44,77 \$6,122,210 \$18,198,249 \$43,089,597 \$164,65 \$122 \$585 \$1,163 \$:	\$1,636,547		\$23,251,052	£37 384 738				dension in the state of the sta
Net Plant In Sorvice         \$164,651,413         from Net Plant         \$52,517,241         \$21,467,143         \$18,407,627         \$4,843,240         \$5,122,210         \$18,198,249           ADD TO NET PLANT IN SERVICE         Chomicals         \$7,525         164,Labor Basis         \$42,18         \$5097         \$3311         \$514,607,627         \$4,843,240         \$5,122,210         \$518,524         \$555           Group Ins         \$64,4499         15-A6G Basis         \$23,6597         \$3341         \$516,624         \$4,529         \$55,653           Chomicals         \$57,725         164,Labor Basis         \$133,679         \$23,449         \$17,275         \$55,553         \$50,053         \$55,955         \$56,976           Labor/Basis         \$20,844         \$4,434         \$1,882         \$7789         \$56,053         \$50,053         \$50,053         \$50,053         \$50,053         \$52,896         \$512,297         \$55,445         \$54,060         \$512,297         \$55,445         \$54,060         \$512,297         \$55,445         \$54,060         \$512,297         \$55,456         \$56,977         \$16,a64         \$44,345         \$18,826         \$57,985         \$56,975         \$57,985         \$16,963         \$102,977         \$57,657         \$54,868         \$51,902         \$52,835	\$6,122,210 \$18,198,249 \$43,089,597 \$164,65 \$122 \$585 \$1,163 \$:				\$21,201,100	\$67,971,426	from Plant	\$209,422,778	Plant In Service
ADD TO NET PLANT IN SERVICE         Chamicals         \$7,525         16-Labor Basis         \$42,18         \$997         5381         5160         5122         5581           Group Ins         564,499         15-A&G Basis         522,683         510,13         55,146         52,219         52,664         53,418           Insurance Other         5131,624         15-A&G Basis         535,573         520,579         516,624         54,528         550,408         559,249           Ponsion and OPEB         537,195         16-Labor Basis         520,848         54,434         51,882         579,95         500,357,457         500,357,457         500,357,457,408         517,457         517,02         574           Power         \$108,404         1-Varise with water used         5166         512,5         25,5         50         50           Ronta         5555         15-A&G Basis         5260         592,778         53,81         516,6         5620         574         520         528         53         50           Ronta         55,607         15-A&G Basis         5260,80         551,6         5620         573         548         551,6         5620         573         57,867         54,246         54,210         51,31,352,442,3	\$122 \$585 \$1,163 \$;	\$5,122,210	\$1,273,598	\$4,844,325	\$5,814,591	\$15,454,185	from Reserve	\$44,771,365	Less Accumulated Depreciation Reserve
Chemicals         57,25         16-Labor Basis         54,218         5807         5381         5100         5122         5588           Group ins         \$64,489         15-A&G Basis         \$52,683         \$510,113         \$51,624         \$52,219         \$52,644         \$54,218         \$54,418           Insurance Other         \$131,624         15-A&G Basis         \$52,863         \$510,113         \$51,862         \$52,245         \$54,008         \$519,249           Pension and OPEB         \$37,316         16-Labor Basis         \$20,844         \$51,882         \$53,008         \$517         \$177         \$120         \$574           Power         \$108,404         1-Varise with water used         \$30,344         \$52,093         \$52,085         \$51,085         \$52,085         \$51,855         \$51,085         \$52,085         \$51,856         \$52,295,723         \$51,856         \$52,095,			\$4,849,340	\$18,407,627	\$21,467,143	\$52,517,241	from Net Plant	\$164,651,413	Net Plant In Service
Group ins         St4.489         15-A&C Basis         S28,643         S10,113         S8,146         S2,219         S2,664         S3,317           Insurance Other         S131,624         115-A&C Basis         S58,533         S20,839         S16,624         S4,528         S5,346         S5,346         S5,346         S5,436         S5,938         S5,936         S5,936         S5,938         S5,									ADD TO NET PLANT IN SERVICE
Insurance Other         \$131,624         15.A&C Basis         \$58,333         \$20,633         \$16,624         \$4,528         \$5,436         \$56,575           Labor/Basis         \$20,442         \$154,679         \$20,442         \$12,519         \$52,442         \$54,059         \$52,945         \$51,945         \$54,659         \$52,945         \$52,145         \$53,559         \$53,559         \$54,549         \$52,949         \$52,945         \$52,149         \$52,949         \$55,945         \$52,149         \$52,949	\$2,664 \$3,418 \$9,256 \$64	\$122	\$160	\$381	\$897	\$4,218	16-Labor Basis	\$7,525	Chemicals
Labor/Base Payroli         \$247,420         16-Labor Basis         \$138,679         \$22,492         \$12,519         \$52,443         \$14,008         \$132,609           Pension and OPEB         \$37,196         16-Labor Basis         \$20,844         \$4,434         \$1,882         \$7793         \$5003         \$52,844           401K         \$108,404         1-Varies with water used         \$30,934         \$524,938         \$52,903         \$51,925         \$52,058         \$41,935         \$50,085         \$41,937         \$107         \$107,004         \$51,002         \$51,085         \$51,085         \$51,085         \$51,683         \$51,683         \$51,683         \$51,683         \$51,683         \$51,683         \$51,683         \$51,683         \$51,885         \$51,683         \$51,885		\$2,664	\$2,219	\$8,146	\$10,113	\$28,683	15-A&G Basis	\$64,499	Group Ins
Penalon and OPEB         \$37,196         16-Labor Basis         \$20,84         \$4,434         \$1,882         \$789         \$603         \$32,844           401K         \$7,334         16-Labor Basis         \$4,139         \$580         \$374         \$1157         \$120         \$574           Power         \$108,444         1-Varies with wator used         \$36,384         \$224,903         \$52,903 <t< td=""><td>\$5,436 \$6,976 \$18,888 \$13</td><td>\$5,436</td><td>\$4,528</td><td>\$16,624</td><td>\$20,539</td><td>\$58,533</td><td>15-A&amp;G Basis</td><td>\$131,624</td><td>Insurance Other</td></t<>	\$5,436 \$6,976 \$18,888 \$13	\$5,436	\$4,528	\$16,624	\$20,539	\$58,533	15-A&G Basis	\$131,624	Insurance Other
Pension and OPEB         \$37,196         16-Labor Basis         \$20,846         \$4,434         \$1,882         \$789         \$603         \$32,844           401K         \$7,384         16-Labor Basis         \$4,139         \$580         \$37,4         \$115,7         \$120         \$574           Power         \$108,404         1-Varies with wator used         \$39,384         \$224,903         \$52,908         \$5,908         \$4,195         \$20         \$22,403         \$52,083         \$4,513         \$22,403         \$52,083         \$30,345         \$42,733         \$52,508         \$30,198         \$52,020         \$57,457         \$20         \$22,4         \$31           Serv, Co         \$580,995         15-A&6 Basis         \$36,016         \$12,700         \$10,230         \$52,766         \$53,345         \$44,233           Varte Disposal         \$357,67         1-Vartes with wator used         \$5137         \$530         \$52,113         \$538         \$57,067         \$15,460         \$30,734         \$104         \$52,976         \$42,493         \$52,079         \$30,092         \$10,221         \$12,270         \$41,994         \$52,976         \$42,495         \$2,113         \$538         \$57,073         \$22,089         \$6,224         \$52,713         \$52,857         \$17,011 </td <td></td> <td>\$4,008</td> <td>\$5,245</td> <td>\$12,519</td> <td>\$29,492</td> <td>\$138.679</td> <td>16-Labor Basis</td> <td>\$247,420</td> <td>Labor/Base Pavroli</td>		\$4,008	\$5,245	\$12,519	\$29,492	\$138.679	16-Labor Basis	\$247,420	Labor/Base Pavroli
401K       57,384       16-Labor Basis       54,139       5860       5374       5177       5120       5274         Power       \$108,404       1-Varies with water used       5186       5105       5126       5225       50.08       518.09       50.08       5126       5225       50.08       518.095       5126       522       524       531         Sarv, Co       350,935       15-A&G Basis       \$360,016       542,170       510,20       52,716       53,345       54,223         PSC Assessment       \$15,002       15-A&G Basis       \$56,671       52,325       \$51,895       \$516       \$620       \$795         Vactor Disposal       \$377       15-A&G Basis       \$56,671       \$2,325       \$1,895       \$514       \$2,208       \$734       \$3,245       \$3							16-Labor Basis		
Power         \$108-04         1-Varies with water used         \$39,94         \$24,998         \$29,909         \$59,08         \$6,195         \$0           Purchased Water         \$355         1-Varies with water used         \$166         \$105         \$126         \$22         \$325         \$30           Rants         \$3585         15-A&G Basis         \$260         \$92         \$74         \$20         \$24         \$31           Serv, Co         \$360,995         15-A&G Basis         \$36,018         \$10,220         \$22,786         \$33,45         >44,203           PSC Assessment         \$15,002         15-A&G Basis         \$56,71         \$2,352         \$1,895         \$21,895         \$21,895         \$21,895         \$21,895         \$23,909         \$22,405         \$22,112         \$1,994         \$23,909         \$20,927         \$20,927         \$20,927         \$20,927         \$21,912         \$1,903         \$1,212,917         \$23,858         \$703         \$22,089         \$22,912         \$21,917         \$25,646         \$22,112         \$277,345         \$1,934         \$21,927         \$26,209           Property Tax         \$348,4577         15-A&G Basis         \$219,912         \$77,540         \$52,457         \$17,011         \$22,046         \$22,112									
Purchased Water         5457         1-Varies with water used         5166         5105         5126         525         535         50           Renta         \$585         15-A&G Basis         \$260         \$92         \$74         \$20         \$24         \$31           Serv. Co         \$380,995         15-A&G Basis         \$36,018         \$-112,700         \$10,230         \$22,766         \$33,45         \$42,233           PSC Assessment         \$15,002         15-A&G Basis         \$56,671         \$23,322         \$1,895         \$516         \$620         \$795           Wate Disposal         \$357,967         1-Varies with water used         \$5137         \$58,089         \$7,321         \$1,994         \$22,834         \$53,072           Payroll Tax         \$35,903         17-UPIS Basis         \$50,028         \$2,465         \$2,113         \$558         \$703         \$20,893           Contributions in Aid of Construction         \$7,72,407         19-Total COS Basis         \$21,957,34         \$1,052,462         \$539,351         \$22,91,12         \$22,639         \$246,59           Materials & Supplies         \$444,517         15-A&G Basis         \$97,954         \$52,457         \$17,011         \$20,424         \$26,209           Prepayments									• · · ·
Rants         \$\$85         15-A&G Basis         \$260         \$92         \$74         \$20         \$24         \$31           Serv. Co         380,995         15-A&G Basis         \$36,018         -\$12,700         -\$10,230         -\$2,786         \$53,345         \$42,233           PSC Assessment         \$376         1-Varles with water used         \$117         \$2,87         \$104         \$520         \$52,384         \$53,072           Waste Disposal         \$376         1-Varles with water used         \$117         \$587         \$104         \$520         \$52,384         \$53,072           Payroll Tax         \$537,667         15-A&G Basis         \$6,020         \$22,485         \$2,113         \$558         \$7103         \$2,208           Payroll Tax         \$5346,857         17-UPIS Basis         \$6,111,250         \$45,491         \$39,002         \$10,221         \$12,277         \$39,083         \$11,220           Contributions In Aid of Construction         \$7,73,73,407         19-Total COS Basis         \$2,985,734         \$1,052,462         \$639,351         \$229,122         \$21,977         \$31,609         \$220,424         \$22,620           Propayments         \$220,045         15-A&G Basis         \$219,912         \$77,540         \$56,457         \$17,									
Serv. Co         -580,995         15-A&G Basis         -536,018         -512,700         -510,230         -52,786         -53,345         -54,203           PSC Assessment         515,002         15-A&G Basis         56,671         52,235         51,895         5516         \$620         \$793           Waste Disposal         537,6         1-Varies with water used         -513         59,089         -57,321         -510,902         -523         50           Cash Vouchers         -557,967         15-A&G Basis         56,028         52,485         52,113         5558         5703         52,089           Payroll Tax         -534,803         17-UPIS Basis         5111,250         -545,491         -539,002         -510,291         -512,977         -538,549           Contributions In Aid of Construction         37,273,407         19-fotal COS Basis         52,985,734         51,052,462         5839,351         522,91,12         527,689         5564,416           Amortization									
PSC Assessment         \$15,002         15-A&G Basis         \$6,671         \$2,352         \$1,895         \$576         \$620         \$795           Waste Disposal         \$376         1-Vuries with water used         \$137         \$87         \$104         \$20         \$233         \$50           Cash Vouchers         \$37,67         15-A&G Basis         \$25,778         \$50,002         \$51,904         \$2,234         \$53,703         \$2,289           Payroll Tax         \$18,903         17-UPIS Basis         \$511,250         \$445,491         \$539,002         \$10,291         \$12,977         \$38,549           Contributions In Aid of Construction         \$7,271,407         19-Total COS Basis         \$2,987,434         \$1052,462         \$39,351         \$229,112         \$277,540         \$517,011         \$20,424         \$26,209           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$27,792         \$7,770         \$9,083         \$11,662           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$27,792         \$7,770         \$9,083         \$11,662           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$345,931         \$13,809         \$45,397									
Waste Disposal         \$376         1-Varies with water used         \$137         \$587         \$104         \$20         \$523         \$50           Cash Vouchers         357,967         15-A&G Basis         \$225,778         59,099         \$7,321         \$51,994         \$52,394         \$53,905           Payroll Tax         \$18,903         17-UPIS Basis         \$52,773         \$59,099         \$57,321         \$51,994         \$52,394         \$53,092           Payroll Tax         \$348,857         17-UPIS Basis         \$5111,250         \$45,491         \$53,002         \$510,291         \$512,977         \$53,649           Contributions in Aid of Construction         \$7,773,407         19-Total COS Basis         \$2,985,734         \$1,052,462         \$839,351         \$229,112         \$276,389         \$564,416           Materials & Supplies         \$494,517         15-A&G Basis         \$219,912         \$77,540         \$62,457         \$17,011         \$20,424         \$26,099           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$27,792         \$7,770         \$9,088         \$11,652           Tank Painting Tracker         \$110,322         \$-Assoclated with storage facilities.         \$22,364         \$143,442         \$114,473         \$									
Cash Voucharts         \$57,967         15-A&G Basis         \$22,778         -\$9,089         \$7,321         -\$1,994         \$2,394         \$53,072           Payroll Tax         \$18,003         17-UPIS Basis         \$6,028         \$2,485         \$2,113         \$558         \$703         \$2,894           Property Tax         \$348,697         17-UPIS Basis         \$111,250         \$45,491         \$30,021         \$51,221         \$12,77         \$33,549           Contributions In Aid of Construction         \$7,273,407         19-Total COS Basis         \$2,985,734         \$1,052,462         \$639,351         \$229,112         \$276,389         \$564,416           Amortization         344,517         15-A&G Basis         \$219,912         \$77,540         \$52,457         \$11,011         \$20,424         \$26,209           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,478         \$13,303         \$27,723         \$33,609         \$40,351         \$51,782           Tank Painting Tracker         \$101,922         5-Aasoclatod with storage facilities.         \$23,864         \$14,147         \$33,360         \$44,178         \$1,851,414         \$1,851,4145         \$1,851,4145         \$1,851,4176         \$25,291         \$15,772         \$35,576         \$565,8942		++							
Payroll Tax         \$18,903         17-UPIS Basis         \$6,028         \$2,465         \$2,113         \$558         \$703         \$2,089           Property Tax         -\$248,857         17-UPIS Basis         -\$111,250         -\$45,491         -\$39,002         -\$10,291         -\$12,977         \$38,549           Contributions in Aid of Construction         \$7,273,407         19-Total COS Basis         \$2,985,734         \$10,52,462         \$639,351         \$229,112         \$276,389         \$564,416           Amortization									
Property Tax         \$348,857         17-UPIS Basis         \$111,250         \$45,491         \$39,002         \$10,291         \$12,977         \$38,549           Contributions in Aid of Construction         \$7,273,407         19-Total COS Basis         \$2,985,734         \$1,052,462         \$639,351         \$229,112         \$276,389         \$564,416           Amortization          3494,517         15-A&G Basis         \$2,985,734         \$1,052,462         \$633,351         \$229,112         \$276,389         \$564,416           Amortization          3494,517         15-A&G Basis         \$219,912         \$77,540         \$62,457         \$17,011         \$20,424         \$26,209           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$227,792         \$7,570         \$9,088         \$11,662           Prepaid Pension Asset         \$977,014         15-A&G Basis         \$423,478         \$153,196         \$123,377         \$33,509         \$40,351         \$53,853         \$14,176           Tank Paining Tracker         \$910,2237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offset         \$124,237         17-UPIS Basis         \$45,359									
Contributions in Aid of Construction         \$7,273,407         19-Total COS Basis         \$2,985,734         \$1,052,452         \$639,351         \$229,112         \$276,389         \$564,416           Amortization         Materials & Supplies         \$494,517         15-A&G Basis         \$219,912         \$77,540         \$62,457         \$17,011         \$20,424         \$26,209           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$227,792         \$7,570         \$9,083         \$11,662           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$153,196         \$123,397         \$33,609         \$40,351         \$51,782           Tank Pointing Tracker         \$110,322         5-Associated with storage facilities.         \$28,354         \$14,342         \$11,473         \$3,387         \$55,576         \$5658,492           SUBTRACT FROM NET PLANT         \$102,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$52,911         \$15,717           State Tax Offset         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$52,915         \$15,717           State Tax Offset         \$22,789         17-UPIS Basis         \$142,237									
Amortization         Supplies         \$494,517         15-A&G Basis         \$219,912         \$77,540         \$62,457         \$17,011         \$20,424         \$26,209           Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$27,792         \$7,570         \$9,083         \$116,622           Prepayments         \$200,045         15-A&G Basis         \$97,854         \$153,196         \$123,397         \$33,609         \$40,351         \$51,762           Tank Painting Tracker         \$110,322         5-Associated with storage facilities.         \$223,854         \$14,342         \$11,473         \$33,87         \$5,538         \$14,176           TOTAL ADD TO NET PLANT IN SERVICE         \$9,226,109         \$3,900,778         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           SUBTRACT FROM NET PLANT         \$9,226,109         \$3,223,148         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offset         \$22,789         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offset         \$22,789         17-UPIS Basis         \$45,359         \$18,548         \$15									
Prepayments         \$220,045         15-A&G Basis         \$97,854         \$34,503         \$27,792         \$7,570         \$9,083         \$11,662           Prepayments         \$877,014         15-A&G Basis         \$43,478         \$153,196         \$123,397         \$33,609         \$40,351         \$51,782           Tank Painting Tracker         \$110,022         5-Associated with storage facilities.         \$228,364         \$14,422         \$11,473         \$33,877         \$55,358         \$14,176           TOTAL ADD TO NET PLANT IN SERVICE         \$9,226,109         \$9,226,109         \$3,900,778         \$1,951,432         \$1081,856         \$289,523         \$355,576         \$658,942           SUBTRACT FROM NET PLANT         Federal Tax Offset         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offset         \$142,237         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$683         \$861         \$2,558           City Tax Offset         \$23,789         17-UPIS Basis         \$166,738         \$43,546         \$37,20         \$9,874         \$12,451         \$36,855           Contributions in Ald of Construction         \$41,919,105         19-Total COS Basis         \$17,207,830	\$276,389 \$564,416 \$1,325,215 \$7,27	\$276,389	\$229,112		\$1,052,462	\$2,985,734	19-Total COS Basis	\$7,273,407	
Prepaid Pension Asset         \$977,014         15-A&G Bacis         \$434,478         \$153,196         \$123,397         \$33,609         \$40,351         \$51,762           Tank Painting Tracker         5110,322         5-Associated with storage facilities.         \$228,354         \$14,342         \$11,473         \$33,87         \$5,538         \$14,176           TOTAL ADD TO NET PLANT IN SERVICE         \$9,226,109         \$-Associated with storage facilities.         \$228,354         \$14,342         \$11,473         \$33,87         \$5,538         \$14,176           SUBTRACT FROM NET PLANT         \$9,226,109         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,195         \$5295,723         \$355,576         \$658,942           SUBTRACT FROM NET PLANT         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,195         \$5,291         \$15,717           State Tax Offset         \$22,789         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$663         \$861         \$2,558           City Tax Offset         \$23,789         17-UPIS Basis         \$106,738         \$43,646         \$37,420         \$9,874         \$12,515         \$30,685           Contributions in Aid of Construction         \$41,919,195	\$20,424 \$26,209 \$70,963 \$49	\$20,424	\$17,011	\$62,457	\$77,540	\$219,912	15-A&G Basis	\$494,517	Materials & Supplies
Propold Pension Asset         \$977,014         15-A&G Basis         \$434,478         \$153,196         \$123,397         \$33,609         \$40,351         \$51,782           Tank Painting Tracker         \$100,322         5-Associated with storage facilities.         \$28,354         \$14,342         \$11,473         \$33,809         \$40,351         \$51,782           Tank Painting Tracker         \$9,226,109         \$9,226,109         \$28,354         \$14,342         \$11,473         \$33,87         \$55,538         \$14,176           SUBTRACT FROM NET PLANT         \$9,226,109         \$9,226,109         \$122,371         \$17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$529,723         \$355,576         \$658,942           SUBTRACT FROM NET PLANT         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offset         \$23,148         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$663         \$861         \$2,558           City Tax Offset         \$23,789         17-UPIS Basis         \$106,738         \$43,846         \$37,420         \$9,874         \$12,51         \$36,985           Contributions in Ald of Construction         \$41,919,195 <td< td=""><td>\$9,088 \$11,662 \$31,576 \$22</td><td>\$9,088</td><td>\$7,570</td><td>\$27,792</td><td>\$34,503</td><td>\$97,854</td><td>15-A&amp;G Basis</td><td>\$220,045</td><td>Prepayments</td></td<>	\$9,088 \$11,662 \$31,576 \$22	\$9,088	\$7,570	\$27,792	\$34,503	\$97,854	15-A&G Basis	\$220,045	Prepayments
Tank Painting Tracker         \$110,322         5-Associated with storage facilities.         \$23,364         \$14,342         \$11,473         \$3,387         \$5,538         \$14,176           TOTAL ADD TO NET PLANT IN SERVICE         \$9,226,109         \$9,226,109         \$3,390,778         \$1,361,143         \$1,081,856         \$295,723         \$3355,576         \$658,942           SUBTRACT FROM NET PLANT         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offset         \$23,248         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$683         \$861         \$2,558           City Tax Offset         \$2,739         17-UPIS Basis         \$10,738         \$43,646         \$314,22         \$104         \$308           Interest Expense Offset         \$334,707         17-UPIS Basis         \$106,738         \$43,546         \$37,420         \$9,874         \$12,415         \$36,985           Contributions In Ald of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,65,708         \$4,837,475         \$1,320,455         \$1,592,929         \$3,252,930           Customer Deposits         \$0         17-UPIS Basis         \$895,520         \$366,813			\$33,609	\$123.397	\$153,196	\$434,478	15-A&G Basis		
TOTAL ADD TO NET PLANT IN SERVICE         \$3,226,109         \$3,900,778         \$1,361,143         \$1,081,858         \$295,723         \$355,576         \$658,942           SUBTRACT FROM NET PLANT         Federal Tax Offset         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,195         \$5,291         \$15,717           State Tax Offset         \$23,148         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$663         \$861         \$2,558           City Tax Offset         \$23,707         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$663         \$861         \$2,558           City Tax Offset         \$23,707         17-UPIS Basis         \$106,738         \$43,646         \$37,420         \$9,874         \$12,451         \$36,985           Contributions in Ald of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,065,708         \$4,837,475         \$1,320,455         \$1,592,920         \$3,252,930           Customer Deposits         \$2,008,154         17-UPIS Basis         \$895,520         \$366,183         \$313,952         \$82,841         \$104,463         \$310,301           Customer Deposits         \$0         17-UPIS Basis         \$20         \$30         \$0 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Federal Tax Offact         \$142,237         17-UPIS Basis         \$45,359         \$18,548         \$15,902         \$4,196         \$5,291         \$15,717           State Tax Offact         \$23,148         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$683         \$861         \$2,558           City Tax Offact         \$2,789         17-UPIS Basis         \$889         \$364         \$312         \$82         \$104         \$308           Interest Expense Offsot         \$334,707         17-UPIS Basis         \$16,738         \$43,546         \$37,20         \$8,87,475         \$1,320,455         \$12,451         \$36,857.08           Contributions In Ald of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,065,708         \$4,837,475         \$1,320,455         \$1,592,920         \$3,252,930           Customer Advances         \$2,208,154         17-UPIS Basis         \$895,520         \$366,183         \$313,952         \$82,841         \$104,463         \$310,301           Customer Deposits         \$0         17-UPIS Basis         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0									
State Tax Offset         \$23,148         17-UPIS Basis         \$7,382         \$3,018         \$2,588         \$683         \$861         \$2,558           City Tax Offset         \$2,789         17-UPIS Basis         \$889         \$364         \$312         \$82         \$104         \$308           Interest Expense Offset         \$334,707         17-UPIS Basis         \$106,738         \$43,546         \$37,420         \$9,874         \$12,451         \$36,985           Contributions in Aid of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,065,708         \$4,33,456         \$31,30,455         \$1,592,929         \$3,252,830           Customer Advances         \$2,808,154         17-UPIS Basis         \$89,5520         \$366,183         \$313,952         \$82,841         \$104,463         \$310,301           Customer Deposits         \$0         17-UPIS Basis         \$50         \$0         \$0         \$0         \$0         \$0           Accumulated Deferred Income Taxes         \$30,042,222         17-UPIS Basis         \$9,580,465         \$3,317,500         \$3,68,246         \$1,117,571         \$3,319,656									SUBTRACT FROM NET PLANT
City Tax Offset         52,789         17-UPIS Bacls         \$889         \$364         \$312         \$82         \$104         \$308           Interest Expense Offset         \$334,707         17-UPIS Basis         \$106,738         \$43,846         \$37,420         \$9,874         \$12,451         \$36,985           Contributions in Ald of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,065,708         \$4,837,475         \$1,320,455         \$1,592,929         \$3,252,930           Customer Advances         \$2,808,154         17-UPIS Basis         \$895,520         \$366,183         \$313,952         \$82,841         \$104,463         \$310,01           Customer Deposits         \$0         \$17-UPIS Basis         \$20         \$30,042,222         \$17-UPIS Basis         \$3,917,506         \$3,358,720         \$886,246         \$1,17,571         \$3,319,656	\$5,291 \$15,717 \$37,223 \$14	\$5,291	\$4,196	\$15,902	\$18,548	\$45,359	17-UPIS Basis	\$142,237	Federal Tax Offact
Interest Expense Offsot         \$334,707         17-UPIS Basis         \$106,738         \$43,846         \$37,420         \$9,874         \$12,451         \$36,985           Contributions in Ald of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,065,708         \$4,837,475         \$1,320,455         \$1,592,929         \$3,252,930           Customer Advances         \$2,208,154         17-UPIS Basis         \$895,520         \$366,183         \$313,952         \$2,2841         \$104,463         \$30,0301           Customer Deposits         \$0         17-UPIS Basis         \$0	\$861 \$2,558 \$6,058 \$2	\$861	\$683	\$2,588	\$3,018	\$7,382	17-UPIS Basis	\$23,148	State Tax Offset
Contributions in Aid of Construction         \$41,919,195         19-Total COS Basis         \$17,207,830         \$6,065,708         \$4,837,475         \$1,320,455         \$1,592,920         \$3,252,930           Customer Advances         \$2,808,154         17-UPIS Basis         \$895,520         \$366,183         \$313,952         \$82,841         \$104,463         \$310,301           Customer Deposits         \$0         17-UPIS Basis         \$0         \$0         \$0         \$0         \$0           Accumulated Deferred Income Taxes         \$30,042,222         17-UPIS Basis         \$9,580,485         \$3,917,506         \$3,358,720         \$886,246         \$1,117,571         \$3,319,666	\$104 \$308 \$730 \$	\$104	\$82	\$312	\$364	\$889	17-UPIS Bacis	\$2,789	City Tax Offset
Customer Advances         \$2,808,154         17-UPIS Basis         \$895,520         \$366,183         \$313,952         \$82,841         \$104,463         \$310,301           Customer Deposits         \$0         17-UPIS Basis         \$0	\$12,451 \$36,985 \$87,593 \$33	\$12,451	\$9,874	\$37,420	\$43,546	\$106,738	17-UPIS Basis	\$334,707	Interest Expense Offset
Customer Deposits         \$0         17-UPIS Basis         \$0         <	\$1,592,929 \$3,252,930 \$7,637,677 \$41,91	\$1,592,929	\$1,320,455	\$4,837,475	\$6,065,708	\$17,207,830	19-Total COS Basis	\$41,919,195	Contributions in Aid of Construction
Customer Deposits         \$0         17-UPIS Basis         \$0         <	\$104,463 \$310,301 \$734,894 \$2,80	\$104,463	\$82,841	\$313,952	\$366,183	\$895,520	17-UPIS Basis	\$2,808,154	Customer Advances
Accumulated Deferred Income Taxes \$30,042,222 17-UPIS Basis \$9,580,465 \$3,917,506 \$3,358,720 \$886,246 \$1,117,571 \$3,319,666		\$0	\$0	\$0	\$0	\$0	17-UPIS Basis		Customer Deposits
		\$1,117,571	\$886,246	\$3,358,720	\$3,917,506	\$9,580,465		\$30.042.222	
OPEB Tracker \$537,218 16-Labor Basia \$301,111 \$64,036 \$27,183 \$11,389 \$8,703 \$41,796									
Ponsion Tracker \$382,867 16-Labor Basis \$214,597 \$45,638 \$19,373 \$8,117 \$6,202 \$29,787									
TOTAL SUBTRACT FROM NET PLANT \$76,192,537 \$28,359,891 \$10,524,647 \$8,612,925 \$2,323,883 \$2,848,575 \$7,010,048									
TOTAL RATE BASE \$12,303,639 \$10,876,558 \$2,821,180 \$3,628,211 \$11,847,143	\$3,628,211 \$11,847,143 \$28,152,585 \$97,68	\$3,620,211	\$2,821,180	\$10,876,558	\$12,303,639	\$28,058,128		\$97,684,985	TOTAL RATE BASE
TOTAL RETURN ON RATE BASE \$6,696,306 Rate of Return used is 0.06855 \$1,923,385 \$843,414 \$745,588 \$193,392 \$248,782 \$812,122	\$248,782 \$812,122 \$1,929,860 \$6,69	\$248,782	\$193,392	\$745,588	\$843,414	\$1,923,385	Rate of Return used is 0.05855	\$6,696,306	TOTAL RETURN ON RATE BASE
TOTAL OPERATING & MAINT, EXPENSE \$16,810,282 from Income Statement \$7,648,852 \$2,529,513 \$1,941,997 \$539,770 \$837,422 \$1,070,045	\$637,422 \$1,070,045 \$2,444,782 \$16,81	\$637,422	\$539,770	\$1,941,997	\$2,529,513	\$7,648,852	from Income Statement	\$16,810,282	TOTAL OPERATING & MAINT, EXPENSE
TOTAL INCOME TAXES \$1,936,957 from Income Statement \$861,365 \$303,715 \$244,638 \$66,631 \$79,996 \$102,659			\$66,631	\$244,638	\$303,715	\$861,365	from Income Statement	\$1,936,957	TOTAL INCOME TAXES
TOTAL DEFERRED INCOME TAXES \$643,589 from Income Statement \$286,204 \$100,915 \$81,285 \$22,140 \$26,580 \$34,110	\$79,996 \$102,659 \$277,953 \$1,93	\$79,996							
ADDITIONAL CURRENT TAX REQUIRED \$48,919 18-Rate Base Basis \$14,045 \$6,159 \$5,445 \$1,414 \$1,820 \$5,934			\$22,140	\$81,285	\$100,915	\$286.204	from Income Statement	\$643,589	TOTAL DEFERRED INCOME TAXES

CCOS Schedule 3 Page 29 of 30 Summary Page: 1 of 2

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

								i. In cashing		
	MO Adjusted Jurisdictional	Allocation Number	Residential	Commercial	Industrial	Other Public Auth	Sales for F Resale	Iro Protection F - Private	re Protection - Public	Total
TOTAL EXPENSES	\$19,439,747		\$8,808,266	\$2,940,302	\$2,273,365	\$629,955	\$745,818	\$1,212,748	\$2,829,188	\$19,439,542
CLASS COST OF SERVICE	\$26,136,053		\$10,731,651	\$3,783,716	\$3,018,953	\$823,347	\$994,600	\$2,024,870	\$4,759,048	\$26,136,185
OTHER WATER REVENUES - OPER. REV. DESCRIPTION REVENUE CONTRIBUTION	\$351,215 \$0 \$0		\$144,174 \$0 \$0	\$50,821 \$0 \$0	\$40,530 \$0 \$0	\$11,063 \$0 \$0	\$13,346 \$0 \$0	\$27,254 \$0 \$0	\$63,991 \$0 \$0	\$351,179 \$0 \$0
TOTAL OTHER WATER REVENUES - OPER. REV.	\$351,215		\$144,174	\$50,821	\$40,530	\$11,063	\$13,346	\$27,254	\$63,991	\$351,179
TOTAL COST OF SERVICE RELATED TO SALES OF WATER	\$25,784,838		\$10,587,477	\$3,732,895	\$2,978,423	\$812,284	\$961,254	\$1,997,616	\$4,695,057	\$25,785,006
REALLOCATION OF PUBLIC FIRE	\$4,695,057	20-Total COS Basis w/o Fire	\$2,744,261	\$967,651	\$772,337	\$210,808	\$0	\$0	-\$4,695,057	\$0
TOTAL AFTER REALLOCATION OF PUBLIC FIRE	\$25,784,838		\$13,231,738	\$4,700,546	\$3,750,760	\$1,023,092	\$981,254	\$1,997,616	\$0	\$25,785,006
REQUIRED MARGIN REVENUES	\$25,784,838		\$13,331,73B	\$4,700,546	\$3,750,760	\$1,023,092	\$981,254	\$1,997,615	\$0	\$25,785,006
CURRENT MARGIN REVENUES	\$0		\$0	\$0	50	50	\$0	\$0	\$0	\$0
ZERO REVENUE INCREASE PLUG	-\$25,784,838		-513,331,738	-\$4,700,546	-\$3,750,760	-\$1,023,092	-\$981,254	-\$1,997,616	\$0	-\$25,785,006
COS MARGIN REVENUES @ 0%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE ABOVE (BELOW) COS	\$0		\$D	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% CHANGE NEEDED TO BRING CLASS REVENUE TO COST-OF-SERVICE	0.0000%		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

a Description B	Total C	Residential	Commercial E	industrial F	Public Authorities G	Sales for Resele H	Ire Protection - Private	Fire Protection - Public
Varies with water used	Factor 1		a a servicio de la c			· · · · · · · · · · · · · · · · · · ·		
Factors are based on the pro forma test year average delly consumption for each customer classification.								
1 Factor 1 - Total Gallons	47,100,160.52	29,473,057.44	9,016,182.89	3,879,675.26	667,972,92	4.063.272.01	0.00	0.0
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3 Factor 1 - Adjusted Gallons	47,100,161	29,473,057	9,016,183	3,879,675	667,973	4,063,272	0.00	0.0
4 Factor 1 - Average Dally Consumption	129,041.76	80,748.10	24,701.87	10,629.25	1,830.06	11,132.25	0.01	0.2
5 Factor 1 - Average Dally Comsumption - Allocation Factor	1.00	0.6257	0.1914	0.0824	0.0142	0,0863	0.0000	0.000
Assoc. with facilities serving base and max. day extra capacity	Factor 2			Ier:	alithat the costs		Astrati	
functions.		영화 등 그런 문	· .					
Factors are based on the weighting of the factors for everage daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as faitews:								
6 Factor 2 - Weighted Factor %	0.6098							
7 Factor 2 - Average Daily Consumption, Weighted Factor	0,6098	0.3816	0.1167	0.0502	0.0087	0.0526	0.0000	0.00
8 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000				0.0001	0.0320	0.0000	<b>U,UU</b>
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3902	경망상감성						
10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3902	0,2717	0.0623	0.0179	0.0046	0.0337	0.0000	0.000
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6533	0.1790	D.0681	0.0133	0.0863	0.0000	0.000
Max, Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day	Factor 2b	· · · · · · · · · · · · · · · · · · ·	land the second				- 1990 - 1990 - 1990 Antonio de Antonio de Antonio	
12 Factor 2b - Average Daily Consumption	129,041.76	80,748.10	24,701.87	10,629.25	1,830.06	11,132,25	0.01	0.:
13 Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.1
14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow	115980.70	80748.10	18526.40	5314.62	1372.55	10019.03	0.00	0.0
15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	1.0000	0,6963	0,1597	0.0458	0.0118	0.0864	0	
Assoc. with facilities serving base, max day extra capacity and fire	Factor 3	anta da anta da a				ta interaction		
protection functions.					a dagata	ka di ta		
Eactors are based on the weighting of the average dally consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.	이 집 문화 방법을			- 		문화 문화 문화		
		진원 김 영상에서	en e e e	aada tu bila		State of the second second	1. A.	· · · · · · · · · · · · · · · · · · ·
16 Factor 3 - Average Daily Consumption, Allocation Factor	1,0000	0,6257	0.1914	0.0824	0.0142	0.0863	0.0000	0.000
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.5835							
18 Factor 3 - Average Daily Consumption, Weighted Factor	0.5835	0.3650	0.1117	0.0481	0.0083	0.0504	0.0000	0.000
19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.6963	0.1597	0.0458	0,0118	0.0864	0.0000	0.000
20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	0.3734							
21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	0.3734	0,2600	0.0596	0.0171	0.0044	0.0323	0.0000	0.000
22 Factor 3 - Fire Protection, Allocation Factor	0.0431							and the second
23 Factor 3 - Fire Protection, Weighted Factor %							0.0388	D.96
24 Factor 3 - Fire Protection, Weighted Factor				방 말 잘 알 것 말		2월 20일 전 월달 날	0.0017	D.04
25 Factor 3 - Fire Protection, Factor 26 Factor 3 - Allocation Factor	1.0000	0.6250	0,1713				0.0017	0.041
20 Factor 3 - Anocation Factor		0.6250	0,1733	0.0652	0.0127	0.0827	0.0017	0.041
Associated with facilities serving base and max, hr. extra capacity functions.	Factor 4A	에 가지 않는						
Comment	2012년 - 1993년 - 1997년 - 1997년 1997년 - 1997년 -	· · ·						
27 Factor 4A - Avorage Hourly Consumption, Thousand Gallons	4552.4811	3364.5043	1029,2446	82.4702	76.2526	0.0000	0.0004	0.00
28 Factor 4A - Factor (ratio of max, hr to average hr minus 1.0)		3,5000	2,5000	1,2000			0.0000	0,00

ne Description 8	Tetal C	Residential D	Commercial E	Industrial F	Public Authorities G	Sales for Resale	Fire Protection - Private	Fire Protection - Public J
29 Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	14638.4723	11775.7651	2573.1115	98.9642	190.6315	0.0000	0.0000	0.00
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.8044	0.1758	0.0068	0.0130	0.0000	0.0000	0.00
Associated with facilities serving base and max. hr. extra capacity	Factor 4					- 1		
functions Comman								
31 Factor 4 - Average Hourly Consumption, Thousand Gallons	5376.7400	3364,5043	1029.2446	442.8853	76.2526	463.8438	0.0004	0.00
32 Factor 4 - Adjusted Hourly Gallons (+/-)	-824.2589	0.0000	0.0000	-360.4151	0.0000	A subserver of the second second second	0.0000	0.0
33 Factor 4 - Hourty Adjusted Gallons	4.552.4811	3.364.5043	1.029.2446	82.4702	76.2526	0.0000	0.0004	0.0
34 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0.7391	0.2261	0.0181	0.0167		0,0000	0.0
35 Factor 4 - Average Hourly Consumption, Weighted Factor %	0.2947				나는 요즘 것이 없다.			
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.2947	0.2179	0.0666	0.0053	0.0049	0.0000	0.0000	0.0
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.8044	0.1758	0.0068	0.0130	and the second state of the second state	0.0000	0,0
38 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.8530				- 11 (* 18. a. s. s.			
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.6530	0.5253	0.1148	0.0044	0.0085	0.0000	0.0000	D.O
40 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000		0.0388	0.9
41 Factor 4 - Fire Protection, Weighted Factor %	0.0523							
42 Factor 4 - Fire Protection, Weighted Factor	0.0523	0.0000	0.0000	0.0000	0.0000	0.0000	0.0020	0.0
43 Factor 4 - Allocation Factor	1.0000	0.7432	0.1814	0.0097	0.0134	0.0000	0.0020	0.0
Allocation of costs associated with storage facilities.	Factor 5A	1	North Alexand	1.		ante da se bara		나라 이 이 아이에 가지?
Commont		a da Minara e da	말 영상 영상 영상	한 말 소리 말 소리		가는 동일은 관람		그는 그 그는 것
44 Factor 5A - Average Hourly Consumption, Thousand Gallons	5376.7400	3364.5043	1029.2446	442.8853	76.2526	10 10 10 10 10 10 10 10 10 10 10 10 10 1	0.0004	0.0
45 Factor 5A - Factor (ratio of max, hr to average hr minus 1.0)		3.5000	2.5000	1,2000	2.5000		0.0000	0.0
46 Factor 5A - Max. Hr Extre Capacity 1,080 per Hour	16555.2707	11775.7651	2573.1115	531.4624	190.6315	<ul> <li>A probability of the second secon second second sec</li></ul>	0.0000	0.0
47 Factor 5A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7113	0.1554	0.0321	0.0115	0.0897	0,0000	0.0
Associated with storage facilities. Foctors are based on the weighting of the average hourly consumption, the maximum hour	Factor 5						· · · · · · · · · · · · · · · · · · ·	
extra capacity demand, and the fire protection domand for each customer classification.								
Description	na na sangana Tanganganga				이 있는 것은 것을 것을 것을 했다. 같은 것은 것을 같은 것을 같이 있는 것을 같이 없는 것을 같이 없는 것을 같이 없는 것을 알았다. 같은 것을 알았다. 이는			
48 Factor 5 - Average Hourly Consumption, Thousand Gallons	5376.7400	3,364.5043	1,029.2446	442.8853	76.2526	1 M M M M M M M M M M M M M M M M M M M	0.0004	0.0
49 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000	0.6257	0.1914	0.0824	0.0142	0.0863	0.0000	0.0
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.2816				도 같이 많은 바람이 있다. - 사람은 사람은 사람은 사람을 가지 않는 것이 다.	방문 경우가 가지? 1997년 - 1997년 - 1997년 1997년 - 1997년 -		
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2816	0.1762	0.0539	0,0232	0.0040	a ser a substant de la companya de l	0.0000	0.0
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1.0000	0.7113	0.1554	0.0321	0.0115	0.0897	0.0000	0.0
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.6239	말한 방송화가			- 영어 가 가 다 가 다	感情的 연구하고,	물 설립하는 것 같	ž. – S
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.6239	0.4438	0.0970	0.0200	0.0072	0.0559	0.0000	0.0
	1.0000	그는 같은 것을 받았다.			(4) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A		0.0388	0,1
55 Factor 5 - Fire Protection, Allocation Factor					マール・おおなみ おおやびがみがない	Chef Coulor	0.0037	0.
55 Factor 5 - Fire Protection, Allocation Factor 56 Factor 5 - Fire Protection, Weighted Factor 57 Factor 5 - Allocation Factor	0.0945	0.6200	0,1509	0.0432	0.0112	0.0802	0.0037	0.0

4, for each customer classification, as follows:

Description

Allocators Class Page: 2 of 5

Description	- Total C	Residential	Commercial E	industrial F	Public Authorities G	F Sales for Resale H	ire Protection - I Private	Fire Protection - Public J
Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.6533	0.1790	0.0681	0.0133	0.0863	0.0000	
Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.7128	방법 전 것 같아.	- 연락은 문제					성격 관계가
Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.7128	0.4657	0.1276	0.0485	0.0095	1. A A A A A A A A A A A A A A A A A A A	0.0000	0.00
Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0,6250	0.1713	0.0652	0.0127	0.0827	0.0017	0.04
Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.2816	1						이는 말 같은 것을 수 있다.
Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.2816	0.1759	0.0482	0.0184	0.0036	0.0233	0.0005	0.0
Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7432	0.1814	0.0097	0.0134	0.0000	0.0020	0.0
Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0056	and the second second	이 물건 가난 것		고 같은 감독권	승규는 아파 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가 가		
Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0056	0.0041	0.0010	0.0001	0.0001	0.0000	0.0000	D.0
Factor 6 - Allocation Factor	1,0000	0.6457	0.1768	0.0670	0.0132	0.0848	0.0005	0.0
Assoc, with trans, and distrib, mains Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification; as follows:	Factor 7							
Description ) Factor 7 - Maximum Daily Consumption, Allocation Factor 3 ) Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	1.0000 0.1966	0.6250	0.1713	0.0652	0.0127		0.0017	9.0
Factor 7 - Maximum Dally Consumption, Weighted Factor 3	0.1966	0.1229	0.0337	0.0128	0.0025		0,0003	0.0
Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.7432	0.1814	0.0097	0.0134	0.0000	0.0020	0.0
2 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034	花りたい		1997 - 1997 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 -				
Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.5971 0.7200	0.1457	0.0078	0.0108 0.0133		0.0016 0.0019	0.0 0.0
	1.0000 Factor 9	it di subsida						
Factors are based on the relative cost of meters by size and customer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor	482.763.40 1.0000	383,198.60 0.7937	82,433.90 0.1708	7,013.00 0.0145	8,627.30 0.0179		0.00 0.0000	0.0
Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, as developed on the following page and summarized below:	Factor 10				· · · · · ·			
Description			영양 집안 모.	Alekseere kunstere			适应 法的法	的时间的问题
7 Factor 10 - Factors for allocating COS to customer class.	394,009.90	362,398.53	25,525.53	664.26	2,161.04	118.84	3,141.70	
8 Factor 10 - Allocation Factor	1.0000	0.9197		0.0017	0.005	0.0003	0.0080	0.0
Common Description	Factor 11							
9 Factor 11 - T & D OP Basis	\$3,107,012.00			\$48,107.00 0.0155	\$40,081.00 0.012		\$8,145.00 0.0026	\$85,30 D.I
0 Factor 11 - Allocation Factor								

Description B	Total C	Residential	Commercial E	Industriai F	Public Authorities G	F Sales for Resale H	Ire Protection - Private	Fire Protection - Public J
Factors are based on transmission and distribution maintanance expenses other than these being allocated, as follows:	n a se <sup>nt</sup> aria.							
Description			이상 이 문제					
81 Factor 12 - Trans. & Dist. Maint. Expenses	\$3,720,876.00	\$2,486,983.00	\$531,504.00	\$57,173.00	\$40,736.00	\$43,148.00	\$8,989.00	\$552,343.00
82 Factor 12 - Allocation Factor	1,0000	0.6685	0.1428	0.0154	0.0109	0.0116	0.0024	0.1484
Allocation of Billing and Collecting Costs.	Factor 13							
Factors are based on the total number of customera.			e territor e freito	an a		eken in die der	and an an the second	
<u>, 2007년 1월 1997년 1897년 2017년 2017년 18</u> 12년 1817년 1817							승규는 것을 가지 않는 것을 수 없다.	전화 전 것 같아.
Description		- 김 아이 문					en final for a	
83 Factor 13 - Total Customers	379,971.00	359,198.00	18,505.00	192.00	1,285.00	27.00	764.00	0.0
84 Factor 13 - Allocation Factor	1,0000	0,9453	0.0487	0,0005	0.0034	0.0001	0.0020	0.000
Metor reading costs.	Factor 14	Na sha baɗa d	···· · · · · · · · · · · · · · · · · ·		19 A			
Factors are based on the number of metered customers.						일을 가 같은 것		
		는 12 감독 관람						
Description		요즘 것은 것을 통하는 것을 하는 것을 수가 있다. 물건을 하는 것을 수가 있는 것을 수가 있다. 물건을 하는 것을 수가 있는 것을 수가 없다. 물건을 수가 있는 것을 수가 있다. 너 가 있는 것을 것을 수가 있는 것을 수가 있는 것을 수가 있는 것을 것을 수가 있는 것을 수가 있는 것을 것을 수가 있는 것을 것을 수가 있는 것을 것을 수가 있는 것을 수가 있는 것을 수가 있는 것을 수가 있는 것을 것을 수가 않았다. 것을 것을 것을 것을 것을 것을 수가 있는 것을 것을 것을 것을 수가 않았다. 것을 것 것을 것 같이 않았다. 것을 것 것을 것 같이 않았다. 것을 것 것을 것 같이 않았다. 것을 것 것 같이 않았다. 것 것 같이 것 같이 않았다. 것 것 것 같이 않았다. 것 것 것 같이 않았다. 것 것 것 것 같이 않았다. 것 같이 않았다. 것 것 것 않았다. 것 않았는 것 않았다. 것 것 같이 않았다. 것 같이 않았다. 것 것 않았다. 것 않았다. 것 않았다. 것 것 같이 않았다. 것 같이 않았다. 것 않았다. 않았다. 않았다. 것 않았다. 않았다. 않았다. 않았다. 않았다. 않았다. 않았다. 않았다.						
85 Factor 14 - Total Metered Customers	379,207.00	359,198.00	18,505.00	192.00	1,285.00	27.00	0.00	0.(
86 Factor 14 - Allocation Factor	1.0000	0.9472	0.0488	0.0005	0.0034	0.0001	0.0000	0.000
A&G Basis	Factor 15				o del desistencia de			e i ten <u>-</u> defaite i e
Factors are based on the allocation of direct labor expense.	이가 가지 귀엽다.	방법 같은 것이다.					한 바이가 물건물	1. 아버야 화면
입니다. 영화 영화 전에 있는 것이 있는 것 같이 가지 않는 것이 같이 같이 있다. 이 가지 않는 것이 가지 않는 것이 가지 않는 것이 가지 않는 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 같이 있는 것이 같이 있다. 이 가지 않는 것이 같이 있는 것이 같이 않는 것이 있다. 것이 같이 않는 것이 같이 않는 것이 않 않는 것이 않는 않는 것이 않는 않 않는 것이 않는 않는 않는 것이 않는 것이 않는 않는 것이 않 것이 않는 것이 않는 않는 것이 않는 않는 않는 않는 것이 않는 않는 것이 않는 않는 않는 않는 않는 않는 않는 않는 않는 않 것이 않는 않는 않는 것이 않는 것이 않는 것이 않는 것이 않는 않는 것이 않는 않는 것이 않는 않는 것이 않는	이 아이는 것을 것을 수 없다.	영양한 같은 것이다.	승규는 승규가 감독하는 것이 없다.	그리아오영영				, 소문(), 20, 22, 22, 22, 22, 22, 22, 22, 22, 22
Description	一 计立机内容				dizina Tanàna a		방송 소리 가슴을	
87 Factor 15 - A&G Basis	\$34,530,731.00	\$25,580,218.00	\$4,783,169.00	\$1,142,589.00	\$363,949.00	\$1,329,856.00	\$44,749.00	\$1,286,201.0
88 Factor 15 - Allocation Factor	1.0000	0.7409	0.1385	0.0331	0.0105	0.0385	0.0013	0.037
Labor Basis	Factor 16		الروار موجد المراجع	an an an air an air an air an	e este factioner	l en districtues press	last of the last of	and the standard second se
Factors are based on the allocation of all other operation and maintenance expenses	Factor 16	· · · · · · · · · · · · · · · · · · ·						
	Factor 16							
Factors are based on the electric of all other operation and maintenance expenses excluding purchased water, power; chemicals and waste disposal.	Factor 16							
Factors are based on the allocation of all other operation and maintenance expenses orcluding purchased water, power, chemicals and water disposal. From IS, >=800 and < 802	Factor 16	-\$413,241.00	-\$113,225.00	-\$43,076.00	-\$8,413.00	-\$\$4,588.00	\$0.00	na kana sa sababa ganang marang
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=600 and < 602 From IS, >=610 and < 612	Factor 16	\$232.00	\$64.00	\$24.00	\$5.00	\$31.00	\$0.00	\$0.
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618	Factor 16	\$232.00 \$268,481.00	\$64.00 \$73,563.00	\$24.00 \$27,986.00	\$5.00 \$5,465.00	\$31.00 \$35,466.00	\$0.00 \$0.00	\$0. \$0.
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621	Factor 16	\$232.00 \$268,481.00 \$19,960.00	\$64.00 \$73,563.00 \$5,465.00	\$24.00 \$27,986.00 \$2,071.00	\$5.00 \$5,465.00 \$408.00	\$31.00 \$35,466.00 \$2,521.00	\$0.00 \$0.00 \$15.00	50. 50. 5371.
Factors are based on the allocation of all other operation and maintenance exponses excluding purchased water, power, chemicals and waste disposal. From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00	\$64.00 \$73,563.00 \$5,465.00 \$52.00	\$24.00 \$27,986.00 \$2,071.00 \$20.00	\$5.00 \$5,465.00 \$408.00 \$4.00	\$31.00 \$35,466.00 \$2,521.00 \$25.00	\$0.00 \$0.00 \$15.00 \$0.00	\$0, \$0, \$371, \$4,
Factors are based on the ellocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste dispeaal. From IS, >=600 and < 602 From IS, >=613 and < 612 From IS, >=613 and < 618 From IS, >=622 and < 621	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00	\$64.00 \$73,563.00 \$5,465.00 \$52.00 \$136,559.00	\$24.00 \$27,986.00 \$2,071.00 \$20.00 \$51,750.00	\$5.00 \$5,465.00 \$408.00 \$4.00 \$10,196.00	\$31.00 \$35,466.00 \$2,621.00 \$25.00 \$65,499,00	\$0.00 \$0.00 \$15.00 \$0.00 \$386.00	\$0, \$0, \$371, \$4, \$9,260.
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and water disposal. From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=620 and < 621 From IS, >=622 and < 623 From IS, >=622 and < 623 From IS, >=624 and < 624 From IS, >=620 and < 624 From IS, >=620 and < 624	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00	\$64.00 \$73,563.00 \$5,465.00 \$52.00	\$24.00 \$27,986.00 \$2,071.00 \$20.00	\$5.00 \$5,465.00 \$408.00 \$4.00	\$31.00 \$35,466.00 \$2,521.00 \$25.00	\$0.00 \$0.00 \$15.00 \$0.00	\$0. \$0. \$371. \$4. \$9,260. \$6,835.
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=600 and < 602 From IS, >=613 and < 612 From IS, >=623 and < 621 From IS, >=622 and < 621 From IS, >=622 and < 623 From IS, >=624 and < 628 From IS, >=634 and < 634 From IS, >=642 and < 641 From IS, >=642 and < 643	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00	\$64.00 \$73,563.00 \$5,465.00 \$52.00 \$136,559.00 \$100,705.00	\$24.00 \$27,986.00 \$2,071.00 \$20.00 \$51,750.00 \$38,164.00	\$5.00 \$5,465.00 \$408.00 \$4,00 \$10,196.00 \$7,520.00	\$31.00 \$35,466.00 \$2,621.00 \$25.00 \$65,499.00 \$48,301.00	\$0.00 \$0.00 \$15.00 \$0.00 \$386.00 \$285.00	50, 50, 5371, 54, 59,260, 56,835, 50,835, 50,835,
Factors are based on the ellocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=600 and < 602 From IS, >=613 and < 612 From IS, >=620 and < 612 From IS, >=622 and < 623 From IS, >=624 and < 623 From IS, >=624 and < 634 From IS, >=640 and < 643 From IS, >=640 and < 643 From IS, >=650 and < 643 From IS, >=650 and < 643	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00 \$97,603.00	\$64.00 \$73,563.00 \$5,465.00 \$52.00 \$136,559.00 \$100,705.00 \$26,743.00	\$24.00 \$27,986.00 \$2,071.00 \$20.00 \$51,750.00 \$38,164.00 \$10,174.00	\$5.00 \$5,465.00 \$408.00 \$4.00 \$10,196.00 \$7,520.00 \$1,987.00	\$31.00 \$35,466.00 \$2,521.00 \$25.00 \$65,499.00 \$48,301.00 \$12,893.00	\$0.00 \$0.00 \$15.00 \$386.00 \$386.00 \$285.00 \$0.00	50, 50, 5371, 54, 59,260, 56,935, 50, 50, 50, 50, 50,
Factors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and wate disposal. From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=620 and < 612 From IS, >=622 and < 623 From IS, >=624 and < 623 From IS, >=624 and < 628 From IS, >=640 and < 634 From IS, >=640 and < 641 From IS, >=640 and < 643 From IS, >=640 and < 643 From IS, >=640 and < 643 From IS, >=640 and < 643	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00 \$97,503.00 \$2,634,663.00 \$1,576,455.00 \$4,411,040.00	\$64.00 \$73,563.00 \$5,465.00 \$136,559.00 \$100,705.00 \$26,743.00 \$721,881.00 \$431,938.00 \$881,785.00	\$24.00 \$27,986.00 \$2,071.00 \$51,750.00 \$38,164.00 \$10,174.00 \$274,637.00 \$164,330.00 \$188,020.00	\$5.00 \$408.00 \$400.00 \$10,196.00 \$7,520.00 \$1,987.00 \$53,637.00 \$32,093.00 \$73,299.00	\$31.00 \$35,466.00 \$2,621.00 \$25.00 \$65,499.00 \$48,301.00 \$12,293.00 \$348,035.00 \$208,248.00 \$56,951.00	\$0.00 \$0.00 \$15.00 \$386.00 \$285.00 \$0.00 \$0.00	50, 50, 5371, 54, 59,260, 56,835, 50, 50, 50, 50, 50, 50,
Factors are based on the ellecation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste dispead.           From IS, >=600 and < 602	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$498,733.00 \$367,789.00 \$97,503.00 \$1,576,455.00 \$4,411,040.00 \$5,013.074.00	\$64.00 \$73,563.00 \$5,455.00 \$136,558.00 \$100,705.00 \$26,743.00 \$721,881.00 \$431,938.00 \$841,785.00 \$841,785.00	\$24.00 \$27,986.00 \$2,071.00 \$51,750.00 \$38,164.00 \$10,174.00 \$274,637.00 \$164,330.00 \$186,020.00 \$115,365.00	\$5.00 \$5,465.00 \$408.00 \$10,196.00 \$7,520.00 \$1,987.00 \$32,093.00 \$32,093.00 \$73,299.00 \$81,925.00	\$31.00 \$35,466.00 \$2,521.00 \$65,499.00 \$48,301.00 \$12,893.00 \$348,035.00 \$208,248.00 \$55,951.00 \$86,982.00	\$0.00 \$0,00 \$15.00 \$386.00 \$285.00 \$0.00 \$0.00 \$0.00	50, 50, 5371, 54, 59,260, 56,835, 50, 50, 50, 50, 50, 50, 5156,119,
Factors are based on the ellocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.           From IS, >=600 and < 602	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00 \$97,503.00 \$2,634,653.00 \$1,576,455.00 \$4,411,040.00 \$5,013,074.00 \$5,613,074.00	\$64.00 \$73,563.00 \$5,465.00 \$136,559.00 \$100,705.00 \$26,743.00 \$721,881.00 \$431,938.00 \$881,785.00 \$1,071,108.00 \$241,050.00	\$24.00 \$27,986.00 \$2,071.00 \$51,750.00 \$38,164.00 \$10,174.00 \$274,637.00 \$164,330.00 \$88,020.00 \$115,365.00 \$2,473.00	\$5.00 \$5,465.00 \$408.00 \$10,196.00 \$7,520.00 \$1,987.00 \$53,637.00 \$32,093.00 \$73,299.00 \$81,925.00 \$16,815.00	\$31.00 \$35,466.00 \$2,621.00 \$25.00 \$65,499.00 \$48,301.00 \$12,893.00 \$348,035.00 \$208,248.00 \$56,951.00 \$86,882.00 \$495.00	\$0.00 \$0.00 \$15.00 \$386.00 \$285.00 \$0.00 \$0.00 \$14,840.00 \$14,840.00 \$18,057.00	50, 50, 5371, 54, 56,835, 50, 50, 50, 50, 50, 5156,119, 51,113,109, 50, 50,
Factors are based on the ellocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste dispesal.           From IS, >=600 and < 602	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00 \$2,634,663.00 \$1,576,455.00 \$4,411,040.00 \$5,013,074.00 \$4,678,863.00 \$4,678,863.00 \$4,678,863.00	\$64.00 \$73,563.00 \$52,465.00 \$136,559.00 \$100,705.00 \$26,743.00 \$721,881.00 \$431,938.00 \$881,785.00 \$1,071,108.00 \$241,050.00 \$241,050.00 \$241,050.00	\$24.00 \$27,986.00 \$2,071.00 \$51,750.00 \$38,164.00 \$10,174.00 \$274,637.00 \$164,330.00 \$88,020.00 \$115,365.00 \$145,365.00 \$145,365.00 \$32,473.00 \$32.00	\$5.00 \$5,465.00 \$408.00 \$10,196.00 \$7,520.00 \$1,987.00 \$53,637.00 \$32,093.00 \$73,299.00 \$81,925.00 \$16,815.00 \$220.00	\$31.00 \$35,466.00 \$2,521.00 \$25.00 \$65,499.00 \$48,301.00 \$12,893.00 \$348,035.00 \$348,035.00 \$348,035.00 \$56,951.00 \$86,982.00 \$495.00 \$6.00	\$0.00 \$0.00 \$15.00 \$386.00 \$285.00 \$0.00 \$0.00 \$14,840.00 \$14,840.00 \$14,57.00 \$14,057.00 \$5,857.00	50, 50, 5371, 54, 56,835, 50, 50, 50, 50, 5156,119, 51,113,109, 51,113,109, 50, 50,
Factors are based on the allocation of all other operation and maintenance expenses           excluding purchased water, power, chemicals and waste disposal.           From IS, >=600 and < 602	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00 \$97,503.00 \$1,576,455.00 \$4,411,040,00 \$5,013,074.00 \$4,678,863.00 \$4,678,863.00 \$641,193.00 \$5,203,386.00	\$64.00 \$73,563.00 \$54,65.00 \$136,559.00 \$100,705.00 \$26,743.00 \$721,881.00 \$431,938.00 \$431,938.00 \$431,938.00 \$4,071,108.00 \$3,153.00 \$366,619.00	\$24.00 \$27,986.00 \$2,071.00 \$51,750.00 \$38,164.00 \$10,174.00 \$274,637.00 \$164,330.00 \$188,020.00 \$115,365.00 \$2,473.00 \$32,200 \$9,618.00	\$5.00 \$5,465.00 \$408.00 \$10,196.00 \$7,520.00 \$1,987.00 \$53,637.00 \$32,093.00 \$73,299.00 \$81,925.00 \$16,815.00 \$220.00 \$31,117.00	\$31.00 \$35,466.00 \$2,621.00 \$25.00 \$65,499.00 \$46,301.00 \$12,293.00 \$348,035.00 \$208,248.00 \$56,951.00 \$86,882.00 \$495.00 \$6,00 \$1,697.00	\$0.00 \$0.00 \$15.00 \$0.00 \$386.00 \$285.00 \$0.00 \$0.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$14,840.00 \$15,857.00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$15,00 \$0,00 \$15,00 \$0,00 \$0,00 \$0,000 \$10,00 \$0,000 \$14,840,000\$\$14,840,000	50, 50, 5371, 54, 59,260, 56,835, 50, 50, 50, 50, 50, 5156,119, 51,113,109, 51,113,109, 50, 50, 50, 50, 50, 50, 50, 50, 50, 50
Factors are based on the ellocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste dispesal.           From IS, >=600 and < 602	Factor 16	\$232.00 \$268,481.00 \$19,960.00 \$190.00 \$498,733.00 \$367,789.00 \$2,634,663.00 \$1,576,455.00 \$4,411,040.00 \$5,013,074.00 \$4,678,863.00 \$4,678,863.00 \$4,678,863.00	\$64.00 \$73,563.00 \$52,465.00 \$136,559.00 \$100,705.00 \$26,743.00 \$721,881.00 \$431,938.00 \$881,785.00 \$1,071,108.00 \$241,050.00 \$241,050.00 \$241,050.00	\$24.00 \$27,986.00 \$2,071.00 \$51,750.00 \$38,164.00 \$10,174.00 \$274,637.00 \$164,330.00 \$88,020.00 \$115,365.00 \$145,365.00 \$145,365.00 \$32,473.00 \$32.00	\$5.00 \$5,465.00 \$408.00 \$10,196.00 \$7,520.00 \$1,987.00 \$53,637.00 \$32,093.00 \$73,299.00 \$81,925.00 \$16,815.00 \$220.00	\$31.00 \$35,466.00 \$2,521.00 \$25.00 \$65,499.00 \$48,301.00 \$12,893.00 \$348,035.00 \$348,035.00 \$348,035.00 \$56,951.00 \$86,982.00 \$495.00 \$6.00	\$0.00 \$0.00 \$15.00 \$386.00 \$285.00 \$0.00 \$0.00 \$14,840.00 \$14,840.00 \$14,57.00 \$14,057.00 \$5,857.00	50, 50, 50, 5371, 54, 56,835, 50, 56,835, 50, 50, 50, 50, 5156,119, 51,113,109, 51,113,109, 50, 50, 50, 50, 50, 50, 50, 50, 50, 50

Allocators Class Page: 4 of 5

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\$33,052,488.00 1.0000 Factor 17 ####################################	\$25,496,832.00 0.7715 \$950,749,254.00 0.6895	\$4,149,053.00 0.1255 \$231,854,731.00 0.1682	\$789,766.00 0.0239	\$321,561.00 0.0097	\$868,700.00 0.0263	\$86,723.00 0.0025	\$1,339,853.00 0.0405
######################################		第二日 こうしん ひんしんしん		\$17,738,383.00			
		第二日 こうしん ひんしんしん		\$17,738,383.00			그 사람은 것은 안정이는 것
Factor 18			0.0262	0.0129		\$2,065,118.00 0.0015	\$105,396,562.00 0.0764
lown							
				1			
5917,851,449.00	5628,213,551.00 0.6844	\$157,102,082.00 0.1712	\$23,322,730,00 0.0254	\$12,002,458.00 0.0131	\$21,944,756.00 0.0239	\$1,364,855.00 0.0015	\$73,873,087.00 0.0805
Factor 19	1 	· · · · · · · · · · · · · · · · · · ·					
	\$165,901,222.58	\$34,939,677.03	\$7,165,131.24	\$2,658,242.00	\$7,897,017.24	\$352,821.99	\$12,187,550.8
	\$1,254,067.00	\$234,429.00	\$56,026.00	\$17,773.00	\$65,166.00	\$2,200.00	\$62,965.0
			7,109,105.24			350,621.99	12,124,585.8
	0.7176			0.0110	0.0341	0.0015	0.0528
Factor 20							
			\$7,170.098.24			\$0.00	\$0.0 0.000
e	\$917,861,449.00 1.0000 Factor 19 229,419,519.96 1.0001 Factor 20	own \$917,861,449.00 \$628,213,551.00 1.0000 0.6844 Factor 19 \$165,801,222.58 \$1,254,067.00 229,419,519.96 164,647,155.58 1.0001 0.7176 Factor 20 \$210,769,401.85 \$165,972,505.58	own \$917,861,449.00 \$628,213,551.00 \$157,102,082.00 1.0000 0.6844 0.1712 Factor 19 \$165,801,222.58 \$34,939,677.03 \$1,254,067.00 \$234,429.00 229,419,519.96 164,647,155.58 34,705,248.03 1.0001 0.7176 0.1513 Factor 20 \$210,769,401.85 \$165,972,505.58 \$34,957,026.03	own \$917,861,449.00 \$628,213,551.00 \$157,102,082.00 \$23,322,730,00 1.0000 0.6844 0.1712 0.0254 Factor 19 \$165,801,222.58 \$34,939,677.03 \$7,165,131.24 \$1,254,067.00 \$234,429.00 \$56,026.00 229,419,519.96 164,647,155.58 34,705,248,03 7,109,105.24 1.0001 0.7176 0.1513 0.0310 Factor 20 \$210,769,401.85 \$165,972,505.58 \$34,957,026.03 \$7,170,098.24	own \$917,861,449.00 \$628,213,551.00 \$157,102,082.00 \$23,322,730,00 \$12,002,458.00 1.0000 0.6844 0.1712 0.0254 0.0131 Factor 19 \$165,901,222.58 \$34,939,677.03 \$7,165,131.24 \$2,666,242.00 \$1,254,067.00 \$234,429.00 \$56,026.00 \$17,773.00 229,419,519.96 164,647,155.58 34,705,248.03 7,109,105.24 2,650,469.00 1.0001 0.7176 0.1513 0.0310 0.0116 Factor 20 \$220,769,401.85 \$165,972,505.58 \$34,957,026.03 \$7,170,098.24 \$2,669,530.00	S917,861,449.00         S628,213,551.00         \$157,102,082.00         \$23,322,730.00         \$12,002,458.00         \$21,944,756.00           1.0000         0.6844         0.1712         0.0254         0.0131         0.0239           Factor 19         \$165,901,222.58         \$34,939,677.03         \$7,165,131.24         \$2,666,242.00         \$7,897,017.24           \$1,254,067.00         \$234,429.00         \$56,026.00         \$17,773.00         \$65,166.00           229,419,519.96         164,647,155.58         34,705,248.03         7,109,105.24         2,650,469.00         7,831,851.24           1.0001         0.7176         0.1513         0.0310         0.0116         0.0341           Factor 20         \$210,769,401.85         \$165,972,505.58         \$34,957,026.03         \$7,170,098.24         \$2,669,530.00         \$0.00	S917,861,449.00         S628,213,551.00         \$157,102,082.00         \$23,322,730.00         \$12,002,458.00         \$21,944,756.00         \$1,364,855.00           1.0000         0.6844         0.1712         0.0254         0.0131         0.0239         \$1,364,855.00           Factor 19         \$165,801,222.58         \$34,939,677.03         \$7,165,131.24         \$2,668,242.00         \$7,897,017.24         \$352,821.99           \$1,254,067.00         \$234,428.00         \$56,028.00         \$17,773.00         \$65,166.00         \$2,200.00           229,419,519.96         164,647,155.58         34,705,248.03         7,109,105.24         2,650,469.00         7,831,851.24         350,621.99           1.0001         0.7176         0.1513         0.0310         0.0116         0.0341         0.0015           Factor 20         \$210,769,401.85         \$165,972,505.58         \$34,957,026.03         \$7,170,098.24         \$2,669,530.00         \$0.00         \$0.00

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

Line # A B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service
T & D OP Basis Comment Description 1 Factor 11 - T & D OP Basis 2 Factor 11 - Allocation Factor	Factor 11 \$3,107,009.00 1,0000	\$617,908.00 0.1989	\$129,031.00 0.0415	\$922,468.00 0.2969	\$748,304.00 0.2408	\$595,601.00 0.1917	\$0.00 6.0000	\$93,697.0D 0.0302
Trans. & Dist. Maint. Expenses Comment Description 3 Factor 12 - Trans. & Dist. Maint. Expenses 4 Factor 12 - Allocation Factor	Factor 12 \$3,720,878.00 1.0000	\$914,343.00 0.2457	\$190,980.00 0.0513	\$1,364;846.00 0.3668	\$187,344.00 0.0503	\$501,665.00 0.1348	\$0.00 D.0000	\$561,700.00 0.1510
Allocation of Billing and Collecting Costs. Comment Description 5 Factor 13 - Allocation of Billing and Collecting Costs. 6 Factor 13 - Allocation Factor	Factor 13 379,971.00 1.0000	0.00	0.00 0.0000	0.00 0.0000	0.00 0.0000	0.00	379,207.00	764.00
A&G Basis Comment Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	Factor 15 \$34,530,727.00 1.0000	\$11,404,892.00 0.3303	\$5,941,907.00 0.1721	\$4,445,801.00 0,1287	\$1,748,356.00 0.0506	\$2,102,162.00 0.0609	\$7,572,240.00 0.2193	\$1,315,369.00 0.0381
Labor Basis Commoni	Factor 16							
From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623 From IS, >=622 and < 628 From IS, >=630 and < 634 From IS, >=640 and < 641 From IS, >=642 and < 643 From IS, >=642 and < 653		-\$385,725.00 \$216.00 \$250,605.00 \$19,772.00 \$189.00 \$494,050.00 \$364,336.00 \$91,104.00 \$2,459,234.00 \$1,471,487.00	-\$246,819.00 \$139.00 \$160,358.00 \$11,017.00 \$105.00 \$275,290.00 \$203,012.00 \$58,296.00 \$1,573,619.00 \$941,578.00	\$0.00 \$0.00 \$113.00 \$1.00 \$2,824.00 \$2,083.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$9.00 \$0.00 \$226.00 \$166.00 \$0.00 \$0.00 \$0.00 \$0.00

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

Line # Description A B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service
From IS, >=660 and < 666 From IS, >=670 and < 679 From IS, >=901 and < 904 From IS, >=905 and < 906 From IS, >=920 and < 921 From IS, >=932 and < 933		\$1,130,020.00 \$1,842,905.00 \$0.00 \$0.00 \$0.00 \$480,766.00	\$235,970.00 \$384,930.00 \$0.00 \$0.00 \$0.00 \$250,499.00	\$1,686,995.00 \$2,750,918.00 \$0.00 \$0.00 \$0.00 \$187,328.00	\$1,368,487.00 \$377,602.00 \$0.00 \$0.00 \$0.00 \$73,650.00	\$1,089,226.00 \$1,011,132.00 \$0.00 \$5,612,437.00 \$88,643.00	\$0.00 \$0.00 \$4,939,665.00 \$64,604.00 \$0.00 \$319,200.00	\$171,351.00 \$1,132,135.00 \$5,888.00 \$130.00 \$45,262.00 \$55,456.00
Description 9 Factor 16 - Labor Basis 10 Factor 16 - Allocation Factor	\$33,052,484.00 1.0000	\$8,218,959.00 0.2486	\$3,847,994.00 0.1164	\$4,630,262.00 0.1401	\$1,819,739.00 0.0551	\$7,801,438.00 0.2360	\$5,323,469.00 0.1611	\$1,410,623.00 0.0427
UPIS Basis Common Description 11 Factor 17 - UPIS Basis 12 Factor 17 - Allocation Factor	Factor 17 ************************************	\$472,106,787.00 0.3424	\$150,575,703.00 0.1092		\$102,039,915.00 0.0740	\$16,704,280.00 0.0121	\$15,168,946.00 0.0110	
Rate Base Basis Comment Description 13 Factor 18 - Rate Base Basis 14 Factor 18 - Allocation Factor	Factor 18 \$917,842,493.00 1.0000	\$315,748,547.00 0.3440		\$367,108,695.00 0.4000	\$69,834,613.00 0.0761	\$1,001,860.00 0.0011	-\$4,300,789.00 -0.0047	\$74,925,892.00 0.0816
Total COS Basis Comment (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))	Factor 19	\$78,513,266.70 \$559,074.00			\$14,097,070.60 \$85,647.00	\$15,354,689.17 \$103,081.00	\$24,732,686.43 \$371,192.00	\$12,404,622.07 \$64,489.00
Description 15 Factor 19 - Total COS Basis 16 Factor 19 - Allocation Factor	\$229,419,272.99 1.0000		\$34,425,805.85 0.1501	\$51,074,615.18 0,2226	\$14,011,423.60 0.0611	\$15,251,608.17 0.0665	\$24,361,494.43 0.1062	\$12,340,133.07 0.0538
Total COS Basis w/o Fire Commont Description 17 Factor 20 - Total COS Basis w/o Fire 18 Factor 20 - Allocation Factor	Factor 20 \$164,626,936.72 1.0000		\$34,717,106.85 0.2109		\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000

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

ne # Description A B	Total I C	Base D	Max Day	Max Hour Meters F G	Services H	Billing and Fire Collecting	Protection> Fire Private	Protection - Public K
Allocation of cost which vary with water consumed Factors are based on the proforms test year average daily consump	Factor 6	Andrehe und						
customer classification.								
1 Factor 8 - Factor 2	1.0000	0.6098	0.3902	전화가 감독하는 감독을			0.0000	0.000
2 Factor 6 - Factor 2 %	0.7128	and the spectrum		트럼포신 맛이에서 친구님				vivv
3 Factor 6 - Factor 2 Weighted	1.0000	0.7219	0.2781	· : : : : : : : : : : : : : : : : :			0.0000	0.000
4 Factor 6 - Factor 3	1.0000	0.5835	0.3734				0.0017	0.041
5 Factor 6 - Factor 3 %	0.2816							
6 Factor 6 - Factor 3 Weighted	0.2816	0.2033	0.0783	0.0000			0.0000	0.00
7 Factor 6 - Factor 4	1.0000	0.2947	· · ·	0.6530			0.0020	0.05
8 Factor 6 - Factor 4%	0.0056			and a second second		1		영양 소문
9 Factor 6 - Factor 4 Weighted 10 Factor 6 - Allocation Factor	0.0056	0.0017	0.0000	0.0037			0.0000	0.00
10 Factor 6-Anocation Factor	1.0000	0.6396	0.3564	0.0037	·····		0.0000	0.00
Allocation of cost which vary with water consumed	Factor 7	······································						
Factors are based on the pro forma test year average daily consump								
customer classification.								
11 Factor 7 - Factor 3	1.0000	0.5835	0.3734	a a transport			0.0017	0.04
12 Factor 7 - Factor 3 %	0.1966					n an an Artanan An Artanan		
13 Factor 7 - Factor 3 Weighted	0.1966	0.1147	0.0734	0.0000			0.0003	0.00
14 Factor 7 - Factor 4	1.0000	0.2947		0.6530			0.0020	0.0
15 Factor 7 - Factor 4 %	0,8034			11 - 11 - 14 - 14 - 14 - 14 - 14 - 14 -				
16 Factor 7 - Factor 4 Weighted	0.8034	0.2368	0.0000	0.5246	ala da ser estas en e		0.0016	0.04
17 Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000 0.0	0.0000	0.0000	0.0000	0.00
18 Factor 7 - ? %	0.0000							
19 Factor 7 - ? Weighted	0.0000	0.0000	0.0000	0.0000	승규는 영화 같이 많이		0.0000	0.00
20 Factor 7 - Allocation Factor	1.0001	0.3515	0.0734	0.5246	the second second second second	マンクシンドウト しょうとうちょう		

Description	Total	Residential	Commercial	Industrial		ales for Resale	e Protection - Fil Private	Protection - Public
	Para Print Contractor		en Erstenden	<b>F</b> orections	G	C. H. Markeller		
Varies with water used Factors are based on the pro forma test year average dully consumption for each customer classification.	Factor 1							
1 Factor 1 - Total Gallons	6,709,872.28	2,566,590.79	1,002,304.68	2.072,125.56	194,855,27	873.995.99	0.00	0.00
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Factor 1 - Adjusted Gallona	6,709,872	2,566,591	1,002,305	2,072,126	194,855	873,996	0.00	0.00
4 Factor 1 - Average Daily Consumption	18,383,44	7.031.76	2,746.04	5,677.06	533.85	2,394.51	0.05	0.17
5 Factor 1 - Average Daily Comsumption - Allocation Factor	1.00	0.3825	0.1494	0.3088	0.0290	0.1303	0.0000	0.0000
Assoc. with facilities serving base and max. day extra capacity	Factor 2	Warden Sale (194	er enderster	laugháslasás en er			Santa da anti-	
functions.		가 있는 것은 것을 가 있는 것 사람들은 것은 것을 가 있는 것을 수 있는 것을 가 있다. 사람들은 것은 것은 것을 가 있는 것을 수 있다. 것을 것 같이 않는 것을 수 있는 것 같이 않는 것을 수 있는 것을 수 있는 것을 수 있는 것 같이 있는 것을 수 있다. 것 같이 않는 것 않는 것 같이 않는 것 않는 것 같이 없다. 것 같이 않는 것 같이 않는 것 같이 않는 것 같이 않는 것 않는 것 같이 않는 것 않는 것 같이 않는 것 같이 않는 것 않는 것 같이 않는 것 않는 것 같이 않는 것 않는		教教 杨阳 金玉,			106~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
Excition are based on the weighting of the factors for average daily consumption (Factor 1 and the factors derived from maximum day extra capacity demand for anch customer classification, as follows:	<b>)</b>							
6 Factor 2 - Weighted Factor %	0.6897			sana isi kirala ili. Shari a ta				
7 Factor 2 - Average Dally Consumption, Weighted Factor	0.6897	0.2638	0.1030	0.2130	0.0200	0.0899	0.0000	0.0000
8 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000	ч.						
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3103					승규는 문화 관람		
0 Factor 2 - Maximum Day Extra Capacity., Weighted Factor 1 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.3103	0.1506 0.4144	0.0441	0.0608	0.0086	0.0462	0.0000	0.0000
Tractor 2 - Maximum Day Extra Capacity, Autocation Pactor	1.0000	0,4144	0.1471	0.2738	0.0286	0.1361	0.0000	0.0000
Max. Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day	Factor 2b							
2 Factor 2b - Average Dally Consumption	18,383.44	7,031.76	2,746.04	5,677.06	533,85	2,394.51	0.05	0.17
3 Factor 2b - Max. Day Extra Capacity, Factor		1.00	0.75	0.50	0.75	0.90	0.00	0.00
4 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow 5 Factor 2b - Max. Day Extra Capacity, Allocation Factor	14485.27 1.0000	7031.76 0.4854	2059,53 0,1422	2838.53 0.196	400.39 0.0276	2155.06	0.00 D	0.00
o reading to make boy care outpucky, subcation ratio	1.0000		0,1422	0.135	0.0276	0.1488	<b>V</b>	0
Assoc, with facilities serving base, max day extra capacity and fire	e Factor 3		Stand Standard				ang tao a	
protection functions. Factors are based on the weighting of the everage delity consumption, the maximum day	1. Start	그는 소문을 가 있는 것이 같아.				는 같은 것을 가장하는 것을 것을 가지 않는다. 같은 것은 것을 가지 않는다.	방송 승규 수 있는 것	
extra capacity demand, and the fire protection domand for each customer classification.	4 - 3							
6 Factor 3 - Average Daily Consumption, Allocation Factor	1.0000	0.3825	0.1494	0.3088	0.0290	0.1303	0.0000	0,0000
17 Factor 3 - Average Daily Consumption, Weighted Factor %	0.6897							
	0.6897						しょうちょうちょう かいしょう しょうちょう しょうしょう	0.0000
8 Factor 3 - Average Daily Consumption, Weighted Factor		0.2638	0.1030	0.2130	0.0200	0.0899	0.0000	0.0000
18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000	0.2638 0.4854	0.1030 0.1422	0.2130 0.1960	0.0200 0.0276	0.0899 0,1488	0.0000 0.0000	0.0000
18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity, Weighted Factor %	1.0000 0.3103	0.4854	0.1422	0.1960	0.0276	0.1488	0.0000	0.0000
18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity, Weighted Factor	1.0000						099900949227175777	
18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor	1.0000 0.3103 0.3103	0.4854	0.1422	0.1960	0.0276	0.1488	0.0000 0.0000	0.0000 0.0000
<ol> <li>Factor 3 - Average Daily Consumption, Weighted Factor</li> <li>Factor 3 - Maximum Day Extra Capacity., Allocation Factor</li> <li>Factor 3 - Maximum Day Extra Capacity., Weighted Factor %</li> <li>Factor 3 - Maximum Day Extra Capacity, Weighted Factor</li> <li>Factor 3 - Fire Protection, Allocation Factor</li> </ol>	1.0000 0.3103 0.3103	0.4854	0.1422	0.1960	0.0276	0.1488	0.0000	0.0000 0.0000 0.7687
<ul> <li>18 Factor 3 - Average Daily Consumption, Weighted Factor</li> <li>19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor %</li> <li>20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %</li> <li>21 Factor 3 - Maximum Day Extra Capacity, Weighted Factor</li> <li>22 Factor 3 - Fire Protection, Allocation Factor %</li> <li>24 Factor 3 - Fire Protection, Weighted Factor %</li> <li>25 Factor 3 - Fire Protection, Factor</li> <li>25 Factor 3 - Fire Protection, Factor</li> </ul>	1.0000 0.3103 0.3103	0.4854 0.1506	0.1422	0.1960	0.0276	0.1488	0.0000 0.0000 0.2313	0.0000 0.0000
<ul> <li>18 Factor 3 - Average Daily Consumption, Weighted Factor</li> <li>19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor</li> <li>20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %</li> <li>21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor</li> <li>22 Factor 3 - Fire Protection, Allocation Factor</li> <li>23 Factor 3 - Fire Protection, Weighted Factor %</li> <li>24 Factor 3 - Fire Protection, Weighted Factor</li> <li>24 Factor 3 - Fire Protection, Weighted Factor</li> </ul>	1.0000 0.3103 0.3103	0.4854	0.1422	0.1960	0.0276	0.1488	0.0000 0.0000 0.2313 0.0000	0.0000 0.0000 0.7687 0.0000
<ul> <li>18 Factor 3 - Average Daily Consumption, Weighted Factor</li> <li>19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor</li> <li>20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %</li> <li>21 Factor 3 - Anaximum Day Extra Capacity, Weighted Factor</li> <li>22 Factor 3 - Fire Protection, Allocation Factor</li> <li>23 Factor 3 - Fire Protection, Weighted Factor %</li> <li>24 Factor 3 - Fire Protection, Weighted Factor</li> <li>25 Factor 3 - Fire Protection, Factor</li> <li>26 Factor 3 - Allocation Factor</li> <li>26 Factor 3 - Allocation Factor</li> <li>27 Factor 3 - Allocation Factor</li> </ul>	1.0000 0.3103 0.3103 0 1.0000	0.4854 0.1506	0.1422 0.0441	0.1960 0.0608	0.0275 0.0086	0.1488 0.0462	0.0000 0.0000 0.2313 0.0000 0.0000	0.0000 0.0000 0.7687 0.0000 0.0000
<ul> <li>18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity, Weighted Factor 22 Factor 3 - Fire Protection, Allocation Factor 23 Factor 3 - Fire Protection, Weighted Factor % 24 Factor 3 - Fire Protection, Weighted Factor 25 Factor 3 - Fire Protection, Factor 25 Factor 3 - Fire Protection, Factor 26 Factor 3 - Allocation Factor</li> <li>Associated with facilities serving base and max. hr. extra capacity functions.</li> </ul>	1.0000 0.3103 0.3103 0 1.0000	0.4854 0.1506	0.1422 0.0441	0.1960 0.0608	0.0275 0.0086	0.1488 0.0462	0.0000 0.0000 0.2313 0.0000 0.0000	0.0000 0.0000 0.7687 0.0000 0.0000
<ul> <li>18 Factor 3 - Average Daily Consumption, Weighted Factor</li> <li>19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor</li> <li>20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %</li> <li>21 Factor 3 - Anaximum Day Extra Capacity, Weighted Factor</li> <li>22 Factor 3 - Fire Protection, Allocation Factor</li> <li>23 Factor 3 - Fire Protection, Weighted Factor %</li> <li>24 Factor 3 - Fire Protection, Weighted Factor</li> <li>25 Factor 3 - Fire Protection, Factor</li> <li>26 Factor 3 - Allocation Factor</li> <li>26 Factor 3 - Allocation Factor</li> <li>27 Factor 3 - Allocation Factor</li> </ul>	1.0000 0.3103 0.3103 0 1.0000	0.4854 0.1506	0.1422 0.0441	0.1960 0.0608	0.0275 0.0086	0.1488 0.0462	0.0000 0.0000 0.2313 0.0000 0.0000	0.0000 0.0000 0.7687 0.0000 0.0000

ie Description B	Total	Residential	Commercial E	Industrial F		Fl Ilos for Resale H	re Protection - Private	Fire Protection - Public
29 Factor 4A - Max, Hr Extra Capacity 1,000 per Hour	31375.5458	1025.4643	286.0458	8.4262	55.6095	0.0000	0.0000	0.00
30 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.7455	0.2080	0.0061	0.0404	0.0000	0.0000	0.00
Associated with facilities serving base and max, hr. extra capacity	Factor 4	alahanasa		la hata da harti				
functions	- 이상 아이지 않는	사실에 있는 것은 것을 가 같은 것은 것은 것을 가 있는 것을		이번 것 같아?				
Common 31 Factor 4 - Average Hourly Consumption, Thousand Gallons	765.9765	292,9898		相関の認知				
32 Factor 4 - Adjusted Hourly Gallons (+/-)	-329.2934	0.0000	114,4183 0,0000	236.5440	22.2438 0.0000	99.7712	0.0022	0.0
32 Factor 4 - Hourly Adjusted Gallons	436.6831	292,9898	114.4183	7.0218	22.2438	-99.7712	0.0000	0.0
34 Factor 4 - Average Hourly Consumption, Allocation Factor	430.000	292.9898	0.2620	0.0161	0.0509	0.0000	0.0022	0.0
5 Factor 4 - Average Hourly Consumption, Auctauth Factor %	0.0034	den de la comu	0.2020		0,0003	0.0000	0.0000	0.0
36 Factor 4 - Average Hourly Consumption, Weighted Factor	0.0034	0.0022	0.0009	0.0001	0.0002	0.0000	0.0000	
37 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.7455	0.2080	0.0061	0.0404			0.0
18 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0,0073	0.1423	v.2080	1.0001	V.U404	0.000	0.0000	0.0
39 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.0073	0.0055	0.0015	0.0000	0.0003	0.0000	0.0000	
10 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0003	0.0000	anne an an an an an an	0.0
I Factor 4 - Fire Protection, Weighted Factor %	0.9893	0.0000	0.0000	0.0000	0.0000	0.0000	0.2313	0.7
42 Factor 4 - Fire Protection, Weighted Factor	0.9894	0.0000	0.0000	0.0000	0.0000	0.0000	0.2289	
43 Factor 4 - Allocation Factor	1.0001	0.0077	0.0024	0.0001	0.0005	0.0000	0.2289	0.7 0.7
S Factor SA - Factor (rötlo'of max. hr to average hr minus 1.0) 6 Factor SA - Max. Hr Extra Capacity 1,000 per Hour 7 Factor SA - Max. Hr Extra Capacity Allocation Factor	1970,2406 1.0000	3.5000 1025.4643 0.5205	2.5000 286.0458 0.1452	1.2000 283.8528 0.1441	2.5000 55.6095 0.0282	3.2000 319.2678 0.1620	0.1966 0.0004 0.0000	0.0 0.0 0.0
Associated with storage facilities. Factors are based on the weighting of the average hourly consumption, the maximum hour	Factor 5	. I staat by		······································	· · ·			이 아이가 가지?
extra capacity demand, and the fire protection domand for each customer classification.	- San Ali Magana			ارد. مرجع بر المراجع	n ag styrt fan de se			
활약권 지도 가는 그는 것 같아. 이가 가지 않아? 말했던 것같다.					n an			그는 이가 못
승규님은 그는 것은 것은 것은 것이 안에 가지 않는 것이 없는 것이 없다.	wig grand, tak tu		and the second				· · · ·	a iti a siye
Description								- 1
48 Factor S - Average Hourly Consumption, Thousand Gallons	765.9765	292.9898	114.4183	236.5440	22.2438	99.7712	0.0022	0.0
49 Factor 5 - Average Hourly Consumption, Allocation Factor 50 Factor 5 - Average Hourly Consumption, Weighted Factor	1.0000	0.3825	0.1494	0.3088	0.0290	D.1303	0.0000	0.0
51 Factor 5 - Average Houry Consumption, weighted Factor 51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2440	0.0933	0.0365	0.0753	0.0071	0.0318	0.0000	• •
52 Factor 5 - Maximum Hour Extra Capacity, Milocation Factor	1.0000	0.5205	0.0365	0.0153	0.0282	0.0318		0.0
53 Factor 5 - Maximum Prour Extra Capacity, Allocation Factor	D.5246	0.5205	0.1432	0.1441	V.UZOZ	U. 1620	0.0000	0.0
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.5246	0.2730	0.0762	0.0756	0.0148	0.0850	0.0000	0.0
55 Factor 5 - Fire Protection, Allocation Factor	1,0000	5.2.700				0.0000	0.2313	0.7
56 Factor 5 - Fire Protection, Weighted Factor	0.2314		그 같아요. 전 옷 문서				0.0535	0.1
그는 것 같은 것 같		0.3663	0.1127	0.1509	0.0219	0 1468		0.1
So Factor 5 - Allocation Factor     Allocation Factor     Assoc. w/power and pumping facilities     Foctor are based on the weighting of the maximum daily consumption, Factor 2, the     maximum daily consumption with fire, Factor 3, and the maximum hour consumption. Fact     4, for each oustomer classification, as follows:     Description	1.0000 Factor 6	0.3663	0.1127	0.1509	0.0219	0.1165	0.0535	

Description	Total	Residential	Commercial	Industrial	Public Authorities	F Sales for Resale	ire Protection - Private	Fire Protection - Public
B	C	D	e de la companya de l La companya de la comp	er i en <b>F</b> erre en de la seconda de la se La seconda de la seconda de	G	Hannah Hasarah		3
B Factor 6 - Maximum Daily Consumption, Allocation Factor 2		0.4144	0.1471	0.2738	0,0286	0.1361	0.0000	0.00
B Factor 6 - Maximum Dally Consumption, Allocation Factor 2 %	0,6335							
0 Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.6335	0.2625	0.0932	0.1735	0.0181	0.0862	0.0000	0.0
1 Factor 6 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4144	0.1471	0.2738	0.0286	0.1361	0,0000	0.0
2 Factor 6 - Maximum Daily Consumption, Allocation Factor 3 %	0.3602				2004년 12년	영화 중 영화 중 같은 것이다.		이 저는 한 편하는 것
3 Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.3602	0.1493	0.0530	0.0986	0.0103	0.0490	0.0000	0.0
4 Factor 6 - Maximum Hourly, Consumption, Allocation Factor 4 2012	1.0001	0.0077	0.0024	0.0001	0.0005	0.0000	0.2289	D.7
5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0064							
6 Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0064	0.0000	0.0000	0.0000	0.0000	0.0000	0.0015	D.0
7 Factor 6 - Allocation Factor	1.0001	0.4118	0.1462	0.2721	0.0284	0.1352	0.0015	0.0
Assoc, with trans, and distrib, mains	Factor 7							
	Pactor /	1	s Arstender i d				a Galanda Maria Maria ang Kabupatèn Ang	
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:								
방 이 수 있는 것 같은 것 같은 것 같아요.								
							entrado de la composición de la compos	
Description								
3 Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.4144	0.1471	0.2738	0.0286	0.1361	0.0000	<b>0.</b>
Factor 7 - Maximum Dally Consumption, Allocation Factor 3 %	0.1966	1	이 문화 관계가 가지?	에 가장 가장 가장 가지. 	아이 관람이 들었다.	2월 19일 - 일일	화장에서 가지?	
Factor 7 - Maximum Dally Consumption, Weighted Factor 3	0,1966	0.0815	0.0289	0.0538	0.0056	0.0268	0.0000	0.
1 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4	1.0001	0.0077	0.0024	0.0001	0.0005	0.0000	0.2289	0.
2 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034			이 영화 문화				
3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.0061	0.0019	0.0001	0.0004	0.0000	0.1839	0.6
4 Factor 7 - Allocation Factor	1,0000	0.0876	0.0308	0.0539	0.0060	0.0268	0.1839	0.6
Assaciated with maters	Enster 0		,					·····
	Factor 9 46,858.30 1.0000	35,989.50 0.7713	7,195.30 0.1542	1,803.60 0.0387	1.233.30	436.60 0.0094	0.00 0.0000	0.0
Factors are based on the relative cost of meters by size and cuetomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents	46,658.30							
Factors are based on the relative coal of meters by size and customer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, az	46,858.30 1.0000							
Factors are based on the relative coal of meters by size and cuelomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class.	46,858.30 1.0000							
Factors are based on the relative coal of meters by size and cuetomer classification. Description 5 Factor 9 - 5/8 Doltar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class, Factors are based on the relative cost of services by size and customer classification, az developed on the following page and summarized below.	46,858.30 1.0000							
Factors are based on the relative coal of meters by size and cuetomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factors are based on the relative coal of services by size and customer classification, az developed on the following page and summarized below. Description	46,858.30 1.0000 Factor 10	0.7713	0.1542	0.0387	0.0264	0.0094		
Factors are based on the relative cost of meters by size and cuetomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, az developed on the following page and summarized below. Description 7 Factor 10 - Factors for allocating COS to customer class.	46,858.30 1.0000					0.0094		01
Factors are based on the relative coal of meters by size and cuetomer classification. Description Factors 9 - 5/8 Dollar Equivalents Factors for allocating COS to customer class. Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, az developed on the following page and summarized bolow. Description Factors for allocating COS to customer class.	46,858.30 1.0000 Factor 10	0.7713	0.1542	0.0387	0.0264	0.0094	0.0000	<b>0</b> )
Factors are based on the relative cost of meters by size and cuetomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, az developed on the following page and summarized below. Description 7 Factor 10 - Factors for allocating COS to customer class.	46,858.30 1.0000 Factor 10 42,358.49	0.7713	0.1542	0.0387	0.0264	0.0094	0.0000	<u>or</u>
Factors are based on the relative cost of meters by size and cuetomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factors ore based on the relative cost of services by size and customer classification, az developed on the following page and summarized below. Description 7 Factor 10 - Factors for allocating COS to customer class. 8 Factor 10 - Allocation Factor T & D OP Basis	46,858.30 1.0000 Factor 10 42,358.49 1.0000	0.7713	0.1542	0.0387	0.0264	0.0094	0.0000	<u>or</u>
Factors are based on the relative coal of meters by size and cuelomer classification. Description 5 Factor 9 - 5/8 Dollar Equivalents 6 Factor 9 - Allocation Factor Factors for allocating COS to customer class. Factors are based on the relative cost of services by size and customer classification, az developed on the following page and summarized below. Description 7 Factor 10 - Factors for allocating COS to customer class. 8 Factor 10 - Allocation Factor	46,858.30 1.0000 Factor 10 42,358.49 1.0000	0.7713	0.1542	0.0387	0.0264	0.0094	0.0000	<b>0</b> .
Factors are based on the relative coal of motors by size and cuetomer classification. Description Factors 9 - 5/8 Dollar Equivalents Factors 9 - Allocation Factor Factors for allocating COS to customer class. Factors ore based on the relative cost of services by size and customer classification, az developed on the following page and summarized below. Description Factors for allocation Factor T & D OP Basis	46,858.30 1.0000 Factor 10 42,358.49 1.0000	0.7713	0.1542	0.0387	0.0264	0.0094	0.0000	<b>0</b> .
Factors are based on the relative coal of meters by size and cuetomer classification.         Description         5 Factor 9 - 5/8 Dollar Equivalents         6 Factor 9 - Allocation Factor         Factors for allocating COS to customer class.         Factors for allocating cost of services by size and customer classification, az developed on the following page and summarized below.         Description         7 Factor 10 - Factors for allocating COS to customer class.         8 Factor 10 - Allocation Factor         T & D OP Basis         Comment	46,858.30 1.0000 Factor 10 42,358.49 1.0000	0.7713	0.1542	0.0387	0.0264	0.0094 66.38 0.0016	0.0000	

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Description B	Total C	Residential D	Commercial E	Industrial F	Public Authoritics G	F Sales for Resale H	re Protection - Private	Fire Protection - Public
Factors are based on transmission and distribution maintenance expenses other than those being attocated, as follows:	on a sur							
						영양 김 지 않았	맛 많은 것 같아.	
Description	김 전문 소리가 있는				a seathair	승규는 것을 가지 않는		
1 Fector 12 - Trans. & Dist. Maint. Expenses	\$261,631.00	\$54,377.00	\$12,688.00	\$11,407.00	\$2,258.00	\$5,252.00	\$33,871.00	\$141,778.
2 Factor 12 - Allocation Factor •	1,0000	0.2078	0.0485	0.0436	0.0086	0.0201	0.1295	D.54
Allocation of Billing and Collecting Costs.	Factor 13			a dan sina kata da kata			S. Mariana and	
Factors are based on the total number of customers.							꾀실 것은 것이	
Banantatan (	방송 관계 관계 문	전 전 전 전 전 전			1993년 1997년 - 1997년 1993년 1997년 - 1997년 - 1997년		요즘 말 같 것 같	
Description 3 Factor 13 - Total Customors	38,929.00	34,506,00	3,294.00	404 60				
4 Factor 13 - Allocation Factor	1.0000	0.8864	3,294.00	164.00 0.0042	307.00 0.0079	27.00	631.00 0.0162	0
			0,0040	0.0042	0.0073	0.0001	0.0162	0.0(
Meter reading costs. Factors are based on the number of meterod customers.	Factor 14							
r uccors the pases on the minibilit of meterod customers,			•			· .		
Description				· · · · ·				
5 Factor 14 - Total Metered Customers	38,298.00	34,506,00	3,294.00	164.00	307.00	27.00	0.00	0
6 Factor 14 - Allocation Factor	1.0000	0.9010	0.0860	0.0043	0.0080		0.0000	0.00
A&G Basis Foctors are based on the allocation of direct labor expenses.	Factor 15							
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis	\$4,057,550.00 1.0000	\$1,924,503.00 0.4743	\$423,480.00 0,1044	\$550,929.00 0.1358	\$72,966.00 0.0180	\$268,983.00 0.0663	\$180,277.00	
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	\$4,057,550.00 1.0000			\$550,929.00 0.1358	\$72,966.00 0.0180	\$268,983.00 0.0663	\$180,277.00 0.0444	
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis	\$4,057,550.00							
Fectors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Fector	\$4,057,550.00 1.0000							
Fectors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal.	\$4,057,550.00 1.0000	0.4743						
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602	\$4,057,550.00 1.0000	.\$281,103.00	0.1044	<u>0.1358</u> -\$185,729.00	<u>0.0180</u> -\$19,400.00	0.0663 -\$92,321.00	0.0444	0.11 \$0
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=810 and < 612	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00	0,1044 -\$99,783.00 \$0.00	0.1358 -\$185,729.00 \$0.00	-\$19,400.00 \$0.00	0.0663 -\$92,321.00 \$0.00	0.0444 \$0.00 \$0.00	0.11 \$0 \$0 \$0
Fectors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,752.00	0.1044 	0.1368 -\$185,729.00 \$0.00 \$1,165.00	-\$19,400.00 \$0.09 \$121.00	0.0663 -\$92,321.00 \$0.00 \$579.00	0.0444 \$0.00 \$0.00 \$0.00 \$0.00	0.11 \$0 \$0 \$0 \$0 \$0 \$0
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=800 and < 612 From IS, >=613 and < 618	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00	0.1044 -\$89,783.00 \$0.00 \$626.00 \$5,585.00	0.1358 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00	-\$19,400.00 \$0.00 \$121.00 \$1,085.00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00	0.0444 \$0.00 \$0.00 \$0.00 \$57.00	0.11 \$0 \$0 \$0 \$0 \$187
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=800 and < 612 From IS, >=810 and < 613 From IS, >=802 and < 623 From IS, >=862 and < 623 From IS, >=862 and < 623	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,752.00	0.1044 	0.1368 -\$185,729.00 \$0.00 \$1,165.00	-\$19,400.00 \$0.09 \$121.00	0.0663 -\$92,321.00 \$579.00 \$579.00 \$5,165.00 \$0.00	0.0444 \$0.00 \$0.00 \$0,00 \$57.00 \$0,00	0.11 \$0 \$0 \$0 \$0 \$0 \$187 \$187 \$0
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expense excluding purchased water, power, chemicaits and waste disposal. From IS, >=800 and < 602 From IS, >=613 and < 612 From IS, >=613 and < 613 From IS, >=623 and < 623 From IS, >=624 and < 625 From IS, >=624 and < 625 From IS, >=624 and < 625	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$0.00	0,1044 -\$99,783,00 \$0,00 \$526,00 \$5,585,00 \$0,00	0.1358 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$0.00	-\$19,400.00 \$0.00 \$121.00 \$1,085.00 \$0,00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00 \$0.00 \$81,999.00	0.0444 \$0.00 \$0.00 \$0.00 \$57.00	0.11 \$0 \$0 \$0 \$187 \$50 \$2,972
Fectors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=610 and < 612 From IS, >=620 and < 613 From IS, >=620 and < 623 From IS, >=620 and < 623 From IS, >=620 and < 624 From IS, >=620 and < 624 From IS, >=620 and < 624 From IS, >=640 and < 641	\$4,057,550.00 1.0000	.5281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$0.00 \$249,698.00	0.1044 -\$99,783.00 \$0.00 \$626.00 \$5,585.00 \$5,585.00 \$88,671.00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$0.00 \$165,030.00	-\$19,400.00 \$0.00 \$121.00 \$1,005.00 \$0.00 \$17,225.00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00 \$0.00 \$81,999.00 \$9,268.00	0.0444 \$0.00 \$0.00 \$57.00 \$57.00 \$9.00 \$910.00	0.11 50 50 50 510 510 52,972 5336
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602. From IS, >=800 and < 602. From IS, >=800 and < 612. From IS, >=813 and < 613. From IS, >=822 and < 623. From IS, >=822 and < 623. From IS, >=820 and < 624. From IS, >=820 and < 641. From IS, >=840 and < 641. From IS, >=840 and < 641. From IS, >=840 and < 641.	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$249,698.00 \$28,226.00 \$38,018.00 \$38,018.00 \$34,077.00	0.1044 -\$99,783.00 \$0.00 \$5,585.00 \$5,585.00 \$50,00 \$88,671.00 \$10,023.00 \$12,785.00 \$26,295.00	0.1363 -\$185,729.00 \$0.00 \$1,155.00 \$10,394.00 \$0.00 \$165,030.00 \$18,655.00 \$23,798.00 \$48,944.00	-\$19,400.00 \$0.00 \$1,085.00 \$1,085.00 \$1,085.00 \$1,046.00 \$2,466.00 \$2,466.00 \$2,112.00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00 \$0.00 \$81,999.00 \$9,268.00 \$11,829.00 \$24,329.00	0.0444 \$0.00 \$0.00 \$0.00 \$57.00 \$0.00 \$910.00 \$103.00	0.11 \$0 \$0 \$187 \$50 \$2,972 \$336 \$0 \$20
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=810 and < 613 From IS, >=820 and < 623 From IS, >=824 and < 623 From IS, >=824 and < 624 From IS, >=840 and < 641 From IS, >=842 and < 643 From IS, >=840 and < 641 From IS, >=842 and < 643 From IS, >=840 and < 643 From IS, >=840 and < 643 From IS, >=840 and < 643	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$249,698.00 \$28,226.00 \$36,018.00 \$74,077.00 \$53,390.00	0.1044 -\$99,783.00 \$0.00 \$526.00 \$5,583.00 \$50,00 \$88,671.00 \$10,023.00 \$12,785.00 \$26,295.00 \$18,952.00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$0.00 \$165,030.00 \$165,030.00 \$165,030.00 \$18,655.00 \$23,798.00 \$48,944.00 \$35,276.00	-\$19,400.00 \$0.09 \$121.00 \$1,085.00 \$1,085.00 \$1,7,225.00 \$1,946.00 \$2,486.00 \$5,112.00 \$5,112.00 \$3,685.00	0.0663 -\$92,321.00 \$5.00 \$5,165.00 \$5,165.00 \$81,999.00 \$9,268.00 \$11,829.00 \$24,329.00 \$14,329.00 \$14,535.00	0.0444 \$0.00 \$0.00 \$57.00 \$0.00 \$910.00 \$103.00 \$0.00 \$0.00 \$0.00 \$0.00	0.11 \$0 \$0 \$187 \$2,972 \$336 \$2,972 \$336 \$0 \$0 \$0 \$0 \$0
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expense excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602. From IS, >=800 and < 602. From IS, >=810 and < 613 From IS, >=813 and < 618 From IS, >=822 and < 623 From IS, >=822 and < 623 From IS, >=624 and < 634 From IS, >=630 and < 634 From IS, >=630 and < 643 From IS, >=630 and < 643 From IS, >=630 and < 643 From IS, >=680 and < 643	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$249,698.00 \$249,698.00 \$28,226.00 \$36,018.00 \$74,077.00 \$53,390.00 \$541,990.00	0.1044 -\$99,783,00 \$0.00 \$5,585,00 \$5,585,00 \$50,00 \$88,671,00 \$10,023,00 \$12,785,00 \$26,295,00 \$18,952,00 \$18,952,00 \$18,952,00 \$18,952,00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$0.00 \$165,030.00 \$165,030.00 \$165,030.00 \$165,030.00 \$18,655.00 \$23,798.00 \$48,944.00 \$35,5664.00	-\$19,400.00 \$0.09 \$121.00 \$1,085.00 \$1,085.00 \$17,225.00 \$1,946.00 \$2,486.00 \$3,112.00 \$3,185.00 \$3,185.00 \$3,707.00	0.0663 -\$92,321.00 \$5.00 \$579.00 \$5,165.00 \$84,999.00 \$9,268.00 \$14,829.00 \$24,329.00 \$17,555.00 \$15,192.00	0.0444 \$0.00 \$0.00 \$57.00 \$0.00 \$910.00 \$103.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.11 50 50 50 5167 50 52,972 5336 50 50 50 50 50 50 50 50 50 50 50 50 50
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis Eabor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=810 and < 602 From IS, >=810 and < 612 From IS, >=810 and < 612 From IS, >=820 and < 623 From IS, >=824 and < 623 From IS, >=624 and < 624 From IS, >=640 and < 641 From IS, >=640 and < 641 From IS, >=640 and < 643 From IS, >=640 and < 643 From IS, >=660 and < 686 From IS, >=860 and < 686 From IS, >=860 and < 686	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$249,698.00 \$249,698.00 \$282,26.00 \$36,018.00 \$74,077.00 \$53,390.00 \$241,990.00 \$131,106.00	0.1044 -\$99,783.00 \$0.00 \$55,585.00 \$50,585.00 \$10,023.00 \$10,023.00 \$12,785.00 \$26,295.00 \$14,952.00 \$54,694.00 \$30,597.00	0.1368 -\$185,729.00 \$0.00 \$11,155.00 \$10,394.00 \$10,394.00 \$105,300.00 \$1655.00 \$18,655.00 \$23,798.00 \$48,944.00 \$35,276.00 \$35,564.00 \$27,506.00	-\$19,400.00 \$0.00 \$121.00 \$1,085.00 \$1,085.00 \$1,7,225.00 \$1,346.00 \$2,486.00 \$5,112.00 \$3,685.00 \$3,685.00 \$5,707.00 \$5,433.00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00 \$81,999.00 \$9,268.00 \$11,829.00 \$14,829.00 \$17,535.00 \$17,535.00 \$12,673.00	0.0444 \$0.00 \$0.00 \$0.00 \$57.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.11 \$0 \$0 \$0 \$187 \$336 \$336 \$336 \$30 \$2,972 \$336 \$30 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$0 \$2,972 \$336 \$0 \$0 \$2,972 \$336 \$0 \$0 \$0 \$2,972 \$336 \$0 \$0 \$0 \$0 \$0 \$2,972 \$356 \$0 \$0 \$0 \$0 \$2,972 \$356 \$0 \$0 \$0 \$0 \$0 \$0 \$2,972 \$356 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expense excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602. From IS, >=800 and < 602. From IS, >=810 and < 613 From IS, >=813 and < 618 From IS, >=822 and < 623 From IS, >=822 and < 623 From IS, >=624 and < 634 From IS, >=630 and < 634 From IS, >=630 and < 643 From IS, >=630 and < 643 From IS, >=630 and < 643 From IS, >=680 and < 643	\$4,057,550.00 1.0000	0.4743 	0.1044 -\$99,783,00 \$0.00 \$5,585,00 \$5,585,00 \$10,023,00 \$12,785,00 \$12,785,00 \$26,295,00 \$14,952,00 \$54,694,00 \$30,597,00 \$50,313,00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$0.00 \$165,030.00 \$18,655.00 \$23,798.00 \$48,944.00 \$35,276.00 \$35,664.00 \$25,766.00 \$33,064.00	-\$19,400.00 \$0.00 \$121.00 \$1,085.00 \$1,085.00 \$1,346.00 \$2,486.00 \$5,112.00 \$3,685.00 \$5,707.00 \$5,433.00 \$5,622.00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00 \$0.00 \$81,999.00 \$9,268.00 \$11,829.00 \$11,829.00 \$17,535.00 \$12,673.00 \$495.00	0.0444 \$0.00 \$0.00 \$57.00 \$0.00 \$910.00 \$103.00 \$0.00 \$0.00 \$0.00 \$87,401.00 \$87,401.00 \$87,401.00 \$85,509.00	0.11 50 50 5187 52,972 5336 50 5290,400 5341,873 50
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=8510 and < 612 From IS, >=852 and < 623 From IS, >=822 and < 623 From IS, >=840 and < 624 From IS, >=840 and < 625 From IS, >=840 and < 624 From IS, >=840 and < 634 From IS, >=840 and < 643 From IS, >=850 and < 643 From IS, >=850 and < 653 From IS, >=850 and < 659 From IS, >=901 and < 904	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$249,698.00 \$28,226.00 \$36,018.00 \$74,077.00 \$53,390.00 \$241,990.00 \$131,106.00 \$631,996.00 \$631,906.00	0.1044 -\$99,783.00 \$0.00 \$626.00 \$5,585.00 \$5,585.00 \$10,023.00 \$10,023.00 \$12,785.00 \$26,295.00 \$36,94.00 \$30,597.00 \$60,313.00 \$33,114.00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$10,394.00 \$165,030.00 \$165,030.00 \$18,655.00 \$23,798.00 \$48,944.00 \$35,276.00 \$35,664.00 \$35,664.00 \$35,004.00 \$3,004.00 \$155.00	-\$19,400.00 \$0.09 \$1,085.00 \$1,085.00 \$1,085.00 \$1,946.00 \$2,486.00 \$5,412.00 \$3,685.00 \$5,433.00 \$5,433.00 \$5,433.00 \$5,433.00 \$5,433.00	0.0663 -\$92,321.00 \$0.00 \$579.00 \$5,165.00 \$5,165.00 \$81,999.00 \$9,268.00 \$11,329.00 \$14,329.00 \$17,535.00 \$15,192.00 \$12,673.00 \$495.00 \$26.00	0.0444 \$0.00 \$0.00 \$57.00 \$0.00 \$910.00 \$103.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$5.00 \$0.00 \$5.00 \$0.00 \$5.00 \$0.00 \$0.00 \$0.00	0.11 50 50 50 5187 55 52,972 5336 50 5290,400 \$341,873 50 50 50 5290,400 5341,873 50 50 50 50 50 50 50 50 50 50
Factors are based on the allocation of direct labor expense. Description 7 Factor 15 - A&G Basis 8 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expenses excluding purchased water, power, chemicals and waste disposal. From IS, >=800 and < 602 From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=810 and < 613 From IS, >=802 and < 623 From IS, >=822 and < 623 From IS, >=824 and < 623 From IS, >=840 and < 641 From IS, >=840 and < 641 From IS, >=840 and < 643 From IS, >=802 and < 688 From IS, >=805 and < 004 From IS, >=805 and < 004	\$4,057,550.00 1.0000	0.4743 	0.1044 -\$99,783,00 \$0.00 \$5,585,00 \$5,585,00 \$10,023,00 \$10,023,00 \$12,785,00 \$12,785,00 \$26,295,00 \$18,852,00 \$54,694,00 \$30,597,00 \$33,114,00 \$55,002,00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$0.00 \$165,030.00 \$165,030.00 \$165,030.00 \$165,030.00 \$165,030.00 \$35,664.	-\$19,400.00 \$0.09 \$1,005.00 \$1,005.00 \$1,005.00 \$1,225.00 \$1,946.00 \$2,466.00 \$5,112.00 \$3,685.00 \$3,707.00 \$5,433.00 \$5,622.00 \$5,622.00 \$7,576.00	0.0663 -\$92,321.00 \$5.00 \$579.00 \$5,165.00 \$9,268.00 \$11,829.00 \$14,829.00 \$17,535.00 \$15,192.00 \$15,192.00 \$12,673.00 \$495.00 \$26.00 \$1,082.00	0.0444 \$0.00 \$0.00 \$0.00 \$57.00 \$0.00 \$103.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$103.00 \$0.	0.11 \$0 \$0 \$0 \$0 \$0 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$2,972 \$336 \$0 \$0 \$2,972 \$336 \$0 \$0 \$2,972 \$336 \$0 \$0 \$0 \$0 \$2,972 \$336 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
Factors are based on the allocation of direct labor expense. Description 37 Factor 15 - A&G Basis 38 Factor 15 - A&G Basis 38 Factor 15 - A&G Basis 38 Factor 15 - Allocation Factor Labor Basis Foctors are based on the allocation of all other operation and maintenance expense excluding purchased water, power, chemicats and waste disposal. From IS, >=800 and < 602 From IS, >=810 and < 612 From IS, >=810 and < 618 From IS, >=822 and < 623 From IS, >=824 and < 623 From IS, >=824 and < 634 From IS, >=824 and < 641 From IS, >=824 and < 643 From IS, >=830 and < 635 From IS, >=830 and < 636 From IS, >=800 and < 636 From IS, >=800 and < 606 From IS, >=800 and < 906 From IS, >=901 and < 904 From IS, >=902 and < 904	\$4,057,550.00 1.0000	0.4743 -\$281,103.00 \$0.00 \$1,762.00 \$15,727.00 \$249,698.00 \$28,226.00 \$38,013.00 \$74,077.00 \$53,390.00 \$131,106.00 \$131,106.00 \$532,627.00 \$554,916.00	0.1044 -\$99,783.00 \$0.00 \$626.00 \$5,585.00 \$5,585.00 \$10,023.00 \$10,023.00 \$12,785.00 \$26,295.00 \$36,94.00 \$30,597.00 \$60,313.00 \$33,114.00	0.1368 -\$185,729.00 \$0.00 \$1,165.00 \$10,394.00 \$10,394.00 \$165,030.00 \$165,030.00 \$18,655.00 \$23,798.00 \$48,944.00 \$35,276.00 \$35,664.00 \$35,664.00 \$35,004.00 \$3,004.00 \$155.00	-\$19,400.00 \$0.09 \$1,085.00 \$1,085.00 \$1,085.00 \$1,946.00 \$2,486.00 \$5,412.00 \$3,685.00 \$5,433.00 \$5,433.00 \$5,433.00 \$5,433.00 \$5,433.00	0.0663 -\$92,321.00 \$5.00 \$579.00 \$5,165.00 \$9,268.00 \$11,829.00 \$11,829.00 \$17,535.00 \$15,192.00 \$12,673.00 \$12,673.00 \$495.00 \$26.00 \$1,082.00	0.0444 \$0.00 \$0.00 \$57.00 \$0.00 \$910.00 \$103.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$5.00 \$0.00 \$5.00 \$0.00 \$5.00 \$0.00 \$0.00 \$0.00	\$636,412 0.11 0.11 0.11 0.11 0.11 0.11 0.11 0.

CCOS Schedule 4 Page 12 of 24 Allocators Class Page: 4 of 5

Line # Description A B	Total C	Residential D	Commercial E	industriai F	Public Authorities G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public J
89 Factor 16 - Labor Basis 90 Factor 16 - Allocation Factor	\$3,312,081.00 1.0000	\$1,813,696.00 0.5476	\$286,417.00 0.0865	\$201,417.00 0.0608	\$42,534.00 0.0128	\$93,912.00 0.0284	\$224,004.00 0.0676	\$650,101.00 0.1963
UPIS Basis Comment Description 91 Factor 17 - UPIS Basis 92 Factor 17 - Allocation Factor	Factor 17 \$161,609,215.00 1.0000	\$55,338,912.00 0.3423	\$14,950,817.00 0.0925	\$21,109,465.00 0.1306	\$2,748,659.00 0.0170	\$10,419,654.00 0.0645	\$12,477,183.00 0.0772	\$44,506,525.00 0.2754
Rate Base Basis. Pactors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below:	Factor 18							
Description 93 Factor 18 - Rete Base Basis 94 Factor 18 - Allocation Factor	\$105,788,072.00 1.0000	\$35,120,039.00 0.3290	\$9,707,819.00 0.0909	\$13,812,988.00 0.1293	\$1,794,281.00 0.0168	\$6,824,492.00 0.0639	\$8,622,047.00 0.0807	\$30,906,406.00 0.2894
Total COS Basis The factors are based on the allocation of the total cost of service, excluding those items being allocated.	Factor 19							
(>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes		\$13,709,234.74	\$3,261,225.90	\$4,432,403.37	\$576,462.02	\$2,175,740.62	\$1,602,036.60	\$5,466,347.73
= 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))	· -	\$122,763.00	\$27,021.00	\$35,149.00	\$4,659.00	\$17,160.00	\$11,492.00	\$40,584.00
Description 95 Factor 19 - Total COS Basis 96 Factor 19 - Allocation Factor	30,964,623.00 1.0000	13,586,471.74 0.4388	3,234,204.90 0.1044	4,397,254.37 0.1420	571,803.02 0.0185	2,158,580.52 0.0697	1,590,544.60 0.0514	5,425,763.73 0.1752
Total COS Basis w/o Fire The factors are based on COS basis without Fire.	Factor 20			. 1				
Description 97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor	\$21,994,016.05 1.0000	\$13,717,489.74 0.6237	\$3,263,765.90 0,1484	\$4,435,804.37	\$576,956.02 0.0262	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.0000

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

<b>#</b>	Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service J
T & D OP Basis		Factor 11					e de la como		
Comment		승규는 감독적 위험을 가지 않는 것을 했다.							
Description 1 Factor 11 - T &	D OP Basis	\$492,533.00	\$44,043.00	\$19,428.00	\$1,847.00	\$174,066.00	- 김 씨의 유통		e os se os de se
2 Factor 11 - Allo		1.0000	0.0894	0.0394	0.0038	0.3534	\$0.00 0.0000	\$0.00 0.000D	\$253,149.00 0.5140
Trans. & Dist. I	Maint. Expenses	Factor 12				de con			
			가 있는 것이 있는 것이 있다. 이 아이는 것이 있는 것이 같이 있는 것이 있는 한				n in di karan. Kabupatén k		
Commont	같은 학원에서 가지 않는다. 등에서 描述 바이지 않는 것이 있는 것이 있는 것이 있는 것이 있는 것이 있는 것이 있는 것이 없다.		un sector de la p						
Description			i i terreta de la composición de la com La composición de la c						
10 (11 (11 (11 (11 (11 (11 (11 (11 (11 (	ns. & Dist. Maint. Expenses	\$261,631.00	\$25,059.00	\$11,054.00	\$1,051.00	\$40,669.00	\$8,149.00	\$0.00	\$175,649.00
4 Factor 12 - Allo	cation Factor	1.0000	0.0958	0.0423	0.0040	0.1554	0.0311	0.0000	0.6714
Allocation of B	illing and Collecting Costs.	Factor 13							
Commont							1 - E - E - E - E - E - E - E - E - E -		
Description		동작은 가지 않으면 것을 가입니다. 같이 다시 같은 것은 것을 다시 같이 많이 있는 것을 다시 않는 것을 다				e 1915 - Antarase		· · ·	
	cation of Billing and Collecting Costs.	38,929.00	0.00	0.00	0.00	0.00	0.00	38,298.00	631.00
6 Factor 13 - Allo	cation Factor	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.9838	0.0162
A&G Basis	·····	Factor 15	A Balla Ab	- Section of the sect	a an de de la centra de	elansinda ara-	an dhe an		
1997 Common A			and the second				1990 2006 EV-P		승규는 가슴을 가슴을 가슴을 다 나는 것이 좋다.
Comment		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			사람이 소문을 하지 못 하는 것이 같아.	이 같은 것이 같은 것이 않는	상품을 물러 있는 것 같은 것 같이 없다.		
Comment Description 7 Factor 15 - A&G	3 Basis	\$4.057,554.00	\$1,374,544.00	\$574,296.00	\$5,332.00	\$358,363.00	\$19.650.00	\$908.741.00	\$816,628,00
Description		\$4.057,554.00 1.0000	\$1,374,544.00 0.3388	\$574,296.00 0.1415	\$5,332.00 0.0013	\$358,363.00 0.0883	\$19,650.00 0.0048	\$908,741.00 0.2240	\$816,628.00 0.2013
Description 7 Factor 15 - A&C								977.7.1 T N K	
Description 7 Factor 15 - A& 8 Factor 15 - Allo Labor Basis		1.0000						977.7.1 T N K	
Description 7 Factor 15 - A&C 8 Factor 15 - Allo		1.0000						977.7.1 T N K	
Description 7 Factor 15 - A& 8 Factor 15 - Allo Labor Basis	ocatlori Factor	1.0000	0.3388	0.1415	0.0013	0.0883	0.0048	0.2240	0.2013
Description 7 Factor 15 - A&( 8 Factor 15 - Allo Labor Basis Comment From IS, >=800 and From IS, >=610 and	2 <b>catlori Factor</b> 3 < 602 5 < 612	1.0000	0.3388 -\$467,848.00 \$0.00	0.1415 				977.7.1 T N K	
Description 7 Factor 15 - A&G 8 Factor 15 - Allo Labor Basis Comment From IS, >=800 and From IS, >=610 and From IS, >=610 and From IS, >=613 and	scatlon Factor d<602 d≺612 d≺cita	1.0000	0.3388 -\$467,848.00 \$0.00 \$2,933.00	0.1415 -\$210,488.00 \$0.00 \$1,320.00	0.0013 50.00 \$0.00 \$0.00 \$0.00	0.0883 \$0.00 \$0.00 \$0.00 \$0.00	0.0048 50.00 \$0.00 \$0.00	0.2240 \$0.00 \$0.00 \$0.00	<u>0.2013</u> \$0.00
Description 7 Factor 15 - A&( 8 Factor 15 - Allo Labor Basis Comment From IS, >=800 and From IS, >=610 and	scatlon Factor 5<602 5<612 5<613 5<621	1.0000	0.3388 -\$467,848.00 \$0.00 \$2,933.00 \$27,741.00	0.1415 -\$210,488.00 \$0.00 \$1,320.00 \$10,215.00	\$0.0013 \$0.00 \$0.00 \$0.00 \$0.00 \$2.00	0.0883 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0048 50.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2240 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2013 \$0.00 \$0.00 \$0.00 \$0.00 \$242.00
Description 7 Factor 15 - A&G 8 Factor 15 - Allo Labor Basis Comment From IS, >=600 and From IS, >=610 and From IS, >=613 and From IS, >=622 and From IS, >=622 and From IS, >=622 and	bcatlon Factor d<602 d<612 d<618 d<621 d<621 d<623 d<623 d<625	1.0000	0.3388 -\$467,848.00 \$0.00 \$2,933.00	0.1415 -\$210,488.00 \$0.00 \$1,320.00	0.0013 50.00 \$0.00 \$0.00 \$0.00	0.0883 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0048 50.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2240 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2013 \$0.00 \$0.00 \$0.00 \$242.00 \$0.00
Description 7 Factor 15 - A&G 8 Factor 15 - Allo Labor Basis Comment From IS, >=600 and From IS, >=610 and From IS, >=620 and From IS, >=622 and From IS, >=622 and From IS, >=622 and From IS, >=620 and	bcatlon Factor d < 602 d < 612 d < 613 d < 621 d < 623 d < 623 d < 623	1.0000	0.3388 -\$467,848.00 \$0.00 \$2,933.00 \$27,741.00 \$27,741.00 \$440,448.00 \$440,448.00 \$49,787.00	0.1415 -\$210,488.00 \$0.00 \$1,320.00 \$10,215.00 \$0.00 \$162,189.00 \$162,189.00 \$18,334.00	0.0013 \$0.00 \$0.00 \$0.00 \$2.00 \$0.00 \$2.8.00 \$28.00 \$3.00	0.0883 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0048 50.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2240 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2013 \$0.00 \$0.00 \$0.00 \$0.00 \$242.00
Description 7 Factor 15 - A&G 8 Factor 15 - Allo Labor Basis Comment From IS, >=600 and From IS, >=610 and From IS, >=613 and From IS, >=622 and From IS, >=622 and From IS, >=622 and	scatlon Factor d < 602 d < 612 d < 613 d < 621 d < 623 d < 623 d < 624 d < 641	1.0000	0.3388 -\$467,848.00 \$0.00 \$2,933.00 \$27,741.00 \$0.00 \$440,448.00	0.1415 -\$210,488.00 \$0.00 \$1,320.00 \$10,215.00 \$100 \$162,189.00	0.0013 \$0.00 \$0.00 \$0.00 \$2.00 \$2.00 \$2.00 \$28.00	0.0883 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0048 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2240 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.2013 \$0.00 \$0.00 \$242.00 \$242.00 \$3,840.00

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Allocators Function Page: 1 of 2

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

Line # Description A B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service
From IS, >=660 and < 666 From IS, >=670 and < 679 From IS, >=905 and < 904 From IS, >=905 and < 906 From IS, >=920 and < 921 From IS, >=932 and < 933		\$65,729.00 \$80,426.00 \$0.00 \$0.00 \$0.00 \$30,970.00	\$28,994.00 \$25,654.00 \$0.00 \$0.00 \$0.00 \$12,935.00	\$2,757.00 \$2,535.00 \$0.00 \$0.00 \$0.00 \$119.00	\$259,773.00 \$98,066.00 \$0.00 \$0.00 \$0.00 \$8,072.00	\$0.00 \$19.650.00 \$0.00 \$633,716.00 \$439.00	\$0.00 \$0.00 \$701,336.00 \$36,212.00 \$0.00 \$20,476.00	\$377,795.00 \$423,548.00 \$6,513.00 \$597.00 \$42,681.00 \$18,401.00
Description 9 Factor 16 - Labor Basis 10 Factor 16 - Allocation Factor	\$3,312,086.00 1.0000	\$482,282.00 0.1456	\$172,569.00 0.0521	\$5,444.00 0.0016	\$365,911.00 0.1105	\$653,805.00 0.1974	\$758,024.00 0.2289	\$874,051.00 0.2639
UPIS Basis Commont Description	Factor 17			a				
11 Factor 17 - UPIS Basis 12 Factor 17 - Allocation Factor	\$161,609,219.00 1.0000	\$51,654,052.00 0.3196	\$22,038,759.00 0.1364	\$1,844,399.00 0.0114	\$16,753,353.00 0.1037	\$9,376,965.00 0.0580	\$2,957,537.00 0.0183	\$56,984,154.00 0.3526
Rate Base Basis Comment Description 13 Factor 18 - Rate Base Basis 14 Factor 18 - Allocation Factor	Factor 18 \$106,788,082.00 1.0000	\$33,720,735.00 0.3157	\$14,386,003.00 0.1347	\$1,358,655.00 0.0127	\$11,315,380.00 0,1060	\$6,063,200.00 0.0568	\$415,046.00 0.0039	\$39,529,063.00 0.3702
Commont           (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or	Factor 19	\$11,030,953,16	\$4,613,557.09	\$157,783.04	\$2,695,839.09	\$1,761,141.08	\$3,894,975.33	\$7,069,203.21
Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))	•	\$87,692.00	\$36,624.00	\$337.00	\$22,855.00	\$1,243.00	\$57,978.00	\$52,102.00
Description 15 Factor 19 - Total COS Basis 16 Factor 19 - Allocation Factor	\$30,964,620.99 1.0000	\$10,943,261.16 0.3535	\$4,576,933.09 0.1478	\$157,446.04 0.0051	\$2,672,984.09 0.0863	\$1,759,898.08 0.0568	\$3,836,997.33 0.1239	\$7,017,101.21 0.2266
Total COS Basis w/o Fire Commont Description 17 Factor 20 - Total COS Basis w/o Fire	Factor 20 \$15.819,615.30	\$11,036,452,16	\$4,613,557.09	\$169,606.04	\$0.00	\$0.00	\$0.00	\$0.00
18 Factor 20 - Allocation Factor	1.0000	0.6977	0.2916	0.0107	0.0000	0.0000	0.0000	0.0000

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

ne Doscription B	Total	Base D	Max Day	Max Hour	Motors G	Services	Billing and Fire Pro Collecting Pri	tection - Fi vate	e Protection - Public K
Allocation of cost which vary with water consumed	Factor 6								
customer classification,	and a second					그는 그 같은 물질			
1 Factor 6 - Factor 2	1.0000	0.6897	0.3103	[] 영상 이 가슴?	가지는 것 같아?			0.0000	0.00
2 Factor 6 - Factor 2 %	0.6335			an an Santa an Alberta. An taona an Alberta		영양은 다음을 많이	是國際的政治和主义主	ana yanganga	小学教室の
3 Factor 6 - Factor 2 Weighted	1.0000	0.8034			가슴다 아름다	1936년 2018년 2016		0.0000	0.00
4 Factor 6 - Factor 3	1.0000	0.6897	0.3103					0.0000	0.00
5 Factor 6 - Factor 3 %	0.3602								
6 Factor 6 - Factor 3 Weighted 7 Factor 6 - Factor 4	0.3602	0.2894		(1) A1	ふんしょうしん じょうかいせいしん			0.0000	0.00
B Factor 6 - Factor 4%	1,0000 0,0064	0.0033		0.0073				0.2289	0.7
9 Factor 6 - Factor 4 Weighted	0.0064	0.0000		0.0000					말 같은 것을 알 수 있는 것을
10 Factor 6 - Allocation Factor	1.0000	0.7262	and the second					0.0015 0.0015	0.0 0.0
Allocation of cost which vary with water consumed Factors are based on the proforms lest year average daily consumption for customer classification. 11 Factor 7 - Factor 3 12 Factor 7 - Factor 3 13 Factor 7 - Factor 3 Weighted 14 Factor 7 - Factor 4 Weighted	Factor 7 cach 1.0000 0.1866 0.1866 1.0001 0.8034	0.6897 0.1356 0.0034	0.0610					0.0000 0.0000 0.2289	0.0 0.0 0.7
16 Factor 7 - Factor 4 Weighted	0.8034	0.0027	0.0000	0.0058				0.1839	
17 Factor 7 - Factor ?	0.0000	0.0000				0.0000	0.0000	0.1839	0.6
18 Factor 7 - 7 %	0.0000				1	- 0.0000	0.000	0.0000	0.0
19 Factor 7 - 7 Wolghted	0.0000	0.0000	0.0000	0.0000	일 같은 것은 것을 것을 것 같다.			0.0000	0.0
20 Factor 7 - Allocation Factor	1,0000	0.1383		(1) NA 1 (10) (10) (10) (10) (10)	ション ちゃめい たいせいちゅう ちょうしょ			0.1839	0.6

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8	Total C	Residential D	Commercial E	Industrial F	Public Authorities G	F Sales for Resels M	And the first of the second	rotection - Public J
Varies with water used Factors are based on the pro forms test year average daily consumption for each	Factor 1					·····		·
custamor classification.								
1 Factor 1 - Total Gallons	4,931,464.35	1,792,741.58	1,136,984.80	1,360,370.77	268,665.20	372,702.00	0.00	0.00
2 Factor 1 - Adjustment Gallons (+/-)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Factor 1 - Adjusted Gallons	4,931,464	1,792,742	1,136,985	1,360,371	268,665	372,702	0.00	0.00
4 Factor 1 - Average Dally Consumption	13,511.09	4,911.62	3,115.03	3,727.04	736.07	1,021.10	0.07	0.16
5 Factor 1 - Average Daily Comsumption - Allocation Factor	1.00	0,3634	0.2306	0.2759	0.0545	0.0756	0.0000	0.0000
Assoc, with facilities serving base and max, day extra capacity	Factor 2		· · · · · · · · · · · · · · · · · · ·	·			· · · · · · · · · · · · · · · · · · ·	· · ·
functions.						1. Sec. 1. Sec		
Factors are based on the weighting of the factors for average daily consumption (Factor 1	0		i terre i tri					
and the factors derived from maximum day extra capacity demand for each customer -	e de <mark>Alter</mark> teres	an a			·	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		<u>.</u>
6 Factor 2 - Weighted Factor %	0.6579	- 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 1916 - 191						
7 Factor 2 - Average Dally Consumption, Weighted Factor	0.6579	0,2391	0.1517	0.1815	0.0359	0.0497	0.0000	0.000
8 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	0.0000				e de la constante	the second		
9 Factor 2 - Maximum Day Extra Capacity., Weighted Factor %	0.3421	가 있는 것 같아.	in the second					a se Se a c
10 Factor 2 - Maximum Day Extra Capacity., Weighted Factor	0.3421	0.1588	0.0755	0.0602	0.0179	0.0297	0.0000	
11 Factor 2 - Maximum Day Extra Capacity., Allocation Factor	1.0000	0.3979	0.2272	0.2417	0.0538	0,0794	0.0000	0.000
Max, Day Class Allocation and Max Day to Avg. Day Maximum Day Class Allocation and Max Day to Average Day 12 Factor 2b - Average Daily Consumption 13 Factor 2b - Max. Day Extra Capacity, Factor 14 Factor 2b - Max. Day Extra Capacity, Daily Rate of Flow 15 Factor 2b - Max. Day Extra Capacity, Allocation Factor	Factor 2b 13,511.09 10582.45 1.0000	4,911.62 1.00 4911.62 0,4641	3,115.03 0.75 2336.27 0.2208	3,727.04 0.50 1863.52 0.1761	736.07 0.75 552.05 0.0522	1,021,10 0.90 918,99 0.0868	0.07 6.00 0.00	0.11 0.0 0.0
Assoc. with facilities serving base, max day extra capacity and fir protection functions. Factor are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification. 16 Factor 3 - Average Daily Consumption, Allocation Factor		0.3634	0.2306	0.2759	0.0545	0.0758	0.0000	0.000
	0.6579							
17 Factor 3 - Average Dally Consumption, Weighted Factor %	0.6579	0.2391	0.1517	0.1815	0.0359	0.0497	0.0000	0.000
17 Factor 3 - Average Daily Consumption, Weighted Factor % 18 Factor 3 - Average Daily Consumption, Weighted Factor								
	1.0000	0.4641	0.2208	0.1761	0.0522	9.0868	0.0000	0.000
18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor %	1.0000 0.3421				j stada			- 1 m M
18 Factor 3 - Average Daily Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor	1.0000 0.3421 0.3421	0.4641 0.1588		0.1761 0.0602	0.0522 0.0179	0.0868 0.0297	0.0000 0.0000	
18 Factor 3 - Average Dally Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity, Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity, Weighted Factor 22 Factor 3 - Fire Protection, Allocation Factor	1.0000 0.3421				j stada		0.0000	D.000
18 Factor 3 - Average Dally Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity., Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity., Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity., Weighted Factor 22 Factor 3 - Fire Protection, Allocation Factor 23 Factor 3 - Fire Protection, Weighted Factor %	1.0000 0.3421 0.3421				j stada		0.0000	D.000 0.699
18 Factor 3 - Average Dally Consumption, Weighted Factor 19 Factor 3 - Maximum Day Extra Capacity, Allocation Factor 20 Factor 3 - Maximum Day Extra Capacity, Weighted Factor % 21 Factor 3 - Maximum Day Extra Capacity, Weighted Factor 22 Factor 3 - Fire Protection, Allocation Factor	1.0000 0.3421 0.3421				j stada		0.0000	0.000 D.000 0.699 0.000 0.000

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Description B	Total C	Residential D	Commerciai E	Industrial F	Public Authorities G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public J
9 Factor 4A - Max. Hr Extra Capacity 1,000 per Hour	1189.7135	716.2782	324.4820	72.2795	76.6738	0.0000	0.0000	0.00
0 Factor 4A - Max. Hr Extra Capacity Allocation Factor	1.0000	0.6021	0.2727	0.0608	0.0644	0.0000	0.0000	0.00
Associated with facilities serving base and mox. hr. extra capacity	Endor A		antes en en este angles	And the second second	h, ale, addition at the			the state of the s
functions		맛 것 같 같 같	아이는 것이 것 않는					
Commont	동안한 영상 한 모습		같은 김 강화한 말.	이번 소리가 걸었다.		1888년 1999년 1987년 - 1999년 - 199 1997년 - 1997년 - 1997년 1997년 - 1997년		- 日本 - 日本語
1 Factor 4 - Average Hourly Consumption, Thousand Gallons	562,9620	204.6509	129.7928	155,2935	30,6695	42.5459	0.0028	0.00
2 Factor 4 - Adjusted Hourly Gallons (+/-)	-137.6065	0.0000	0.0000	-95,0606	0.0000	-42.5459	0.0000	0.00
3 Factor 4 - Hourly Adjusted Gallons	425.3555	204.6509	129.7928	60.2329	30.6695	0.0000	0.0028	0.00
4 Factor 4 - Average Hourly Consumption, Allocation Factor	1.0000	0,4812	0.3051	0.1416	0.0721	0.0000	0.0000	0.0
5 Factor 4 - Average Hourly Consumption, Weighted Factor %	0.0029							
6 Factor 4 - Average Hourly Consumption, Weighted Factor	0.0029	0,0014	0.0009	0.0004	0.0002	0.0000	0.0000	0.0
7 Factor 4 - Maximum Hour Extra Capacity, Allocation Factor	1.0000	0.6021	0.2727	0,0608	0.0644	0.0000	0.0000	0.0
8 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor %	0.0052							a da
9 Factor 4 - Maximum Hour Extra Capacity, Weighted Factor	0.0052	0.0032	0.0014	0.0003	0.0003	0.0000	0.0000	0.0
0 Factor 4 - Fire Protection, Allocation Factor	1.0000	0.0000	0.0000	0.0000	0.0000		0.3003	0.6
1 Factor 4 - Fire Protection, Mildation Pactor %	0.9919		0.000	0.0000			0.0000	0.01
2 Factor 4 - Fire Protection, Weighted Factor	0.9919	0.0000	0.0000	0,0000	0.0000	0.0000	0.2979	0.65
3 Factor 4 - Allocation Factor	1.0000	그는 것은 것 같은 것 같은 것 같은 것 같이 많이 많이 많이 했다.	0.0023	0,0007	0.0005		0.2979	0.6
			· · · · · · · · · · · · · · · · · · ·					
Allocation of costs associated with storage facilities.	Factor 5A	a hu ya ang katala katala	医原因性阴道的		gen Stebel en se e	ula film in	· .	
Comment					1942 year o	engeng sa bin na sa		
4 Factor SA - Average Hourly Consumption, Thousand Gallons	562.9620		129,7928	155.2935	30.6695		0.0028	0.0
5 Factor 5A - Factor (ratio of max. hr to average hr minus 1.0)		3,5000	2,5000	1.2000	2.5000		0.000	0.0
8 Factor 5A - Max. Hr Extra Capacity 1,000 per Hour	1439,9331	716.2782	324.4820	186.3522	78.6738			0.0
17 Factor SA - Max. Hr Extra Capacity Allocation Factor	1.0000	0.4974	0.2253	0.1294	0.0532	0.0946	0.0000	0.0
Area slated with stores facilities	Factor 5				a di ser dan berbiar	deservation of the d	a na sinandar biyana bi	· 25
Associated with storage facilities. Factors are based on the weighting of the average hourly consumption, the maximum hour	Factor 5							en an an Aller an Aller an Aller An Aller an Aller an Aller an Aller
extra capacity demand, and the fire protection demand for each customer classification.			- 별왕 영향은 :	이는 것을 다 같은 것				
(a) the standard stand standard standard stand standard standard st standard standard st standard standard stand Standard standard stand Standard standard stand Standard standard stand Standard standard stand Standard standard standa	je da se se se					문화 실험 전체	自由的自己感觉的影	알카드 그 같아?
이 것 이 같이 많은 것 같아요. 이 것 같아요. 이 이 가 있는 것			an Cardin			영상에서 영상	그는 바람을 썼다.	
Description	金根 N. 4 节止。			김 승규는 것이 없어.				승규는 지수는
48 Factor 5 - Average Hourly Consumption, Thousand Gallons	562.9620	204.6509	129.7928	155,2935	30.669	42.5459	0.0028	0.0
19 Factor 5 - Average Hourly Consumption, Allocation Factor	1.0000		0.2306	0.2759	0.054	0.0756	0.0000	0.0
50 Factor 5 - Average Hourly Consumption, Weighted Factor	0.2045			a fa an	이 가지 않는 것을 많이			
51 Factor 5 - Maximum Hour Extra Capacity, Allocation Factor	0.2045	이 같은 것을 많은 것을 가지 않는 것을 많이	0.0472	0.0564	0.011	0.0155	0.0000	0.0
52 Factor 5 - Maximum Hour Extra Capacity, Weighted Factor	1,0000	C. C. M. Constanting and A. M. Martin, Nucl. Phys. Rev. Lett. 71, 1000 (1996).	0.2253	0.1294	0.053	100 C	0.0000	0.0
53 Factor 5 - Maximum Day Extra Capacity, Allocation Factor	0.3675	<ul> <li>A second sec second second sec</li></ul>						
54 Factor 5 - Maximum Day Extra Capacity, Weighted Factor	0.3675	n elektryk k i k Maria	0.0828	0.0476	0.019	0.0347	0.0000	0.0
	1.0000		0.0020	0.0470	0.010		0.3003	0.6
55 Factor 5 - Fire Protection, Allocation Factor	0.4280						0.1285	0.2
56 Factor 5 - Fire Protection, Weighted Factor	이 물질을 수 있는 것 같아요. 이 있는 것 같아요. 이 있는 것 같아요.	<ul> <li>Application of the second secon</li></ul>	0.1300	0.1040	0.030	0.0502		0.2
57 Factor 5 - Allocation Factor	1.0000	U.23(1	0,1300	0.1040	0,030	0,0304	. U. 120J	U.Z.
Assoc, w/power and pumping facilities	Factor 6	9 9 A. 10 A. 1					The second second	
Factors are based on the weighting of the maximum daily consumption, Factor 2, the			Alexandre de la composición de la composi Composición de la composición de la comp					나는 아이들을 했다.
maximum delty consumption with fire, Factor 3, and the maximum hour consumption, Fact	or							
4, for each customer classification, as follows:				•		·	an a	
		providence and the second second					<ul> <li>A set of a set of</li></ul>	

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Description	Total	Residential	Commercial	Industrial	Public Authorities	F Sales for Resale	ire Protection - Private	Fire Protection - Public
B	<u> </u>	<u>a</u>	E	alan en an seu	G	В		<u> </u>
Factor 6 - Maximum Dally Consumption, Allocation Factor 2	ilin Havedea	0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.00
Factor 6 - Maximum Daily Consumption, Allocation Factor 2 %	0.9088		공품을 가지 않는			승규는 이 것 같아?	영상 관련을 얻으셨는	이 같은 것을 가지?
Factor 6 - Maximum Daily Consumption, Weighted Factor 2	0.9088	0.3615	0.2065	0.2197	0.0489	0.0722	0.0000	0.00
Factor 5 - Maximum Dally Consumption, Allocation Factor 3	1.0000	0.3979	0.2272	0.2417	0.0538	0.0794	0,0000	0.00
Factor 6 - Maximum Dally Consumption, Allocation Factor 3 %	0.0688				0.0037			
Factor 6 - Maximum Daily Consumption, Weighted Factor 3	0.0688	0.0274	0.0156	0.0166		0.0055	0.0000 0.2979	0.0
Factor 6 - Maximum Hourly Consumption, Allocation Factor 4	1.0000	0.0046	0.0023	0.0007	0.0005	0.0000	0.2919	D.6
5 Factor 6 - Maximum Hourly Consumption, Allocation Factor 4 %	0.0224	0.0004	0.0004	0.0000	0.0000	0.0000	0.0067	ь.
Factor 6 - Maximum Hourly Consumption, Weighted Factor 4	0.0224	0,0001	0.0001	0.0000			0.0067	0.0
Factor 6 - Allocation Factor	1,0000	0.3890	0.2222	0.2363	0.0526	0.0777	0.0087	0.0
	Factor 7	n je n		and an an an		<u></u>		. Since the second s
Factors are based on the weighting of the maximum daily consumption with fire, Factor 3,			a la Charles					
and the maximum hour consumption, Factor 5, for each customer classification, as follows:								
			•					1 - A 161
Description								
Factor 7 - Maximum Daily Consumption, Allocation Factor 3	1.0000	0.3979	0.2272	0.2417	0.0538	0.0794	0.0000	0.0
Factor 7 - Maximum Daily Consumption, Allocation Factor 3 %	0,1966			in de l'Anne en en else La completation de la completation	and the second			
Factor 7 - Maximum Dally Consumption, Weighted Factor 3	0,1966	0.0762	0.0447	0.0475	0.0106	0.0156	0,0000	. 0.0
Factor 7 - Maximum Houriy Consumption, Allocation Factor 4	1.0000	0.0046	0.0023	0.0007	0.0005	0.0000	0.2979	0.6
2 Factor 7 - Maximum Hourly Consumption, Allocation Factor 4 %	0.8034	Ng Tru tuyé	것 같은 것 같은 것 같이 많을 것 같아.		사람은 영상 등 등		a shekara ta shekara s	
3 Factor 7 - Maximum Hourly Consumption, Weighted Factor 4	0.8034	0.0037	0.0018	0.0006	0.0004		0.2393	0.5
4 Factor 7 - Allocation Factor	1.0000	0.0819	0.0465	0.0481	0.0110	0.0156	0.2393	0.
	Factor 9					an terte, there have no	in an	
Factors are based on the relative cost of meters by size and customer classification.			그 2017년 2012년 1월 2017년 1월 2017 1월 2017년 1월 2		영양 문제 영상 문			
		나는 아이들을 걸었다.						중 영상 전 소리 같아.
Description				승규는 문제하네				
5 Factor 9 - 5/8 Dollar Equivalents	48,560,30	35.907.60	9.048.40	1,182.40	2.075.40	366.50	0.00	
6 Factor 9 - Allocation Factor	1,0000	0.7392	0.1863	0.0243	0.042		0.0000	0.
Factors are based on the relative cost of services by size and customer classification, as	Factor 10							
developed on the following page and summarized balow.	김 강화가 전자 문							26년 - 영영문
그는 방송화 장금 것 같은 것을 만들었다. 것 같아요. 한 것 같아요. 같아요. 말했다.		Alexandre de la composición de la composicinde la composición de la composición de la composición de l						1
Description							0 4 4 4 70	
7 Factor 10 - Factors for allocating COS to customer class.	43,261.04	34,468.67	4,885.50	204.99			3,141.70	
8 Factor 10 - Allocation Factor	1.0000	0.7968	0.1129	0.0047	0.012	2 0.0008	0.0726	0.
T&DOP Basis	Factor 11	an a	An	an a kara	a staats		·····	
					a set of second at			
Comment								
Description			004 440 00		\$14,752.0	\$4,735.00	\$38,046.00	\$87,7
9 Factor 11 - T& D OP Basis	\$466,128.00 1.0000	\$241,429.00 0.5179		\$14,968.00 0.0321			0.0816	567,75
0 Factor 11 - Allocation Factor								

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فالمتاهيد والمحافظ فالمرك الأرادة وترك فالمحافظ والمحافظ والمتقرب والأراد المهاه وال	an a		n de la constante de la constan La constante de la constante de		ser en and	en la primera de la composición de la c	N.
	경험학자 전환 문					· · · · · · · · · · · · · · · · · · ·	
			요. 방법을 줄 것을 수 없을 것을 수 없다.		( ) ( )		
\$363,816.00	\$59,897.00	\$19,354.00	\$13,348.00	\$4,125.00	\$4,300.00	\$65,420.00	\$197,372.0
1.0000	0.1647	0.0532	0.0367	0.0113	0.0118	0.1798	0.542
Factor 13				:			
39,035.00	33,994.00	3,840.00	101.00	327.00	9.00	764.00	ie († 1850 <b>).</b> O
1.0000	0.8708	0,0984	0.0026	0.0084	0.0002	0.0196	0.00
Factor 14							
1월 2일 - 11일 전 11일 전 12일 전 11일 전 12일 전 1							
39 -071 00	33 994 00	3 840 00	101.00	327.00	9.00	0.00	0
1.0000	0.8884	0.1003	0.0026	0.0085	0.0002	0.0000	0.00
Factor 15							
	- 그 가 가 물건						この見留
							-
							\$504,639 0.14
1.0000	. 0.44447	0,1566	0.1205	0.0044	0,0415	0.0550	
Factor 16	อได้เสียงสองสาว	a.		1 1.44.14			and n
	승규가 많다.						
				그 옷 전체에서		가 같은 것이 같이 같이 같이 같이 같이 같이 않는다.	
승규는 영화 가슴을 가지?	-\$170,566.00	-\$97,393.00	-\$103,609.00	-\$23,062.00	-\$34,036.00	S0.00	S0
							50
							\$0
Netropico de la competencia de		- 2					\$670 \$0
	and the second second second second				A 1990 A 90 A 90 A 70 A 10 A 10 A 10 A 10 A 10 A 10 A 1	ほうしゃ しんとうだいもく しゅうしき なみしょう	\$5,632
			and the second				\$2,181
							SC. 50
				ener af heisef it for the second second			Š
1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 -						ふだんだ だんしかだい いちじょう みんけいかんかい	Ś
dia serie di							\$121,542
성 이 물을 알았다.	· · · · · · · · · · · · · · · · · · ·			\$7,805.00	58,142,00	\$123,969.00	\$374,029
		\$48,437.00	\$1,269.00	\$4,121.00	\$97.00	\$5,110.00	\$(
		\$2,077.00	\$55.00	\$177.00	\$4.00	\$414.00	\$(
			\$4,536.00	\$11,775.00	\$772.00	\$70,068.00	\$0
			\$13,212.00	\$3,599.00	\$4,320.00	\$5,544.00	\$15,012
	1.0000 Factor 13 39,035.00 1.0000 Factor 14 38,271.00 1.0000 Factor 15 \$3,517,058.00 1.0000	1.0000         0.1647           Factor 13         39,035.00         33,994.00           39,035.00         33,994.00         0.8708           Factor 14         32,271.00         33,994.00           32,271.00         33,994.00         0.8884           Factor 14         33,994.00         0.8884           Factor 15         53,517,058.00         \$1,564,236.00           \$1,0000         0.4447         5187,058.00           Factor 16         \$15,7486.00         \$16,822.00           \$141,335.00         \$14,335.00         \$14,335.00           \$141,335.00         \$14,532.00         \$14,532.00           \$141,335.00         \$14,632.01         \$14,832.01           \$14,832.01         \$14,832.02         \$14,832.03           \$14,832.02         \$14,832.03         \$14,832.00           \$14,832.03         \$14,832.03         \$14,832.03           \$14,832.03         \$14,832.03         \$14,832.03           \$14,832.03         \$14,832.03         \$14,832.03           \$14,832.03         \$14,832.03         \$14,832.03           \$14,832.04         \$14,832.03         \$14,832.03           \$14,832.03         \$14,832.03         \$14,832.03           \$14,832.03	1.000         0.1647         0.0532           Factor 13         39,035,00         33,994,00         3,840,00           1.0000         0.8708         0,0984           Factor 14         38,271,00         33,994,00         3,840,00           1.0000         0.8884         0,1003           Factor 14         38,271,00         33,994,00         3,840,00           1.0000         0.8884         0,1003           Factor 15         53,517,058,00         \$1,564,236,00         \$551,376,00           \$3,517,058,00         \$1,564,236,00         \$551,376,00           \$3,517,058,00         \$1,564,236,00         \$553,376,00           \$3,517,058,00         \$1,564,236,00         \$553,376,00           \$3,517,058,00         \$1,564,236,00         \$107,00           \$5170,558,00         \$32,825,00         \$107,00           \$5170,558,00         \$32,825,00         \$107,00           \$517,485,00         \$32,825,00         \$107,00           \$5141,335,00         \$50,00         \$0,00           \$54,738,00         \$31,267,00         \$54,00           \$14,633,00         \$54,20,00         \$54,505,00         \$24,2916,00         \$24,505,00           \$32,4645,00         \$24,20,50,00	1.000         0.1647         0.0532         0.0367           Factor 13         39,035.00         33,994.00         3,840.00         101.00           1.0000         0.8708         0.0984         0.0026           Factor 14         38,271.00         33,994.00         3,840.00         101.00           1.0000         0.8884         0.1003         0.0026           Factor 14         32,271.00         33,994.00         3,840.00         101.00           1.0000         0.8884         0.1003         0.0026           Factor 15         53,517,058.00         \$1,564,236.00         \$551,376.00         \$444,144.00           0.1000         0.4447         0.1568         0.1263           Factor 15         5170,566.00         \$597,393.00         -\$103,609.00           \$187,00         \$107.00         \$113.00         \$57,486.00           \$357,486.00         \$32,825.00         \$34,919.00         \$10,218.00           \$16,822.00         \$9,609.00         \$10,218.00         \$34,51.00           \$141,335.00         \$80,731.00         \$58,6521.00         \$33,250.00           \$141,3520         \$80,731.00         \$58,6521.00         \$34,652.00           \$142,693.00         \$3,3250.00	1.000         0.1647         0.0532         0.0367         0.0113           Factor 13         39,035.00         33,994.00         3,840.00         101.00         327.00           1.0000         0.8708         0.0984         0.0026         0.0984           38,271.00         33,994.00         3,840.00         101.00         327.00           1.0000         0.8884         0.1003         0.0026         0.0984           Factor 14         38,271.00         33,994.00         3,840.00         101.00         327.00           1.0000         0.8884         0.1003         0.0026         0.0085           Factor 15         5351,376.00         5444.144.00         5121,038.00         0.0344           Factor 15         537,498.00         5107.00         5113.00         522.062.00           \$57,498.00         \$32,282.00         \$34,919.00         \$7,773.00           \$57,498.00         \$32,282.00         \$34,919.00         \$7,773.00           \$516,822.00         \$9,603.00         \$10,218.00         \$22,75.00           \$24,1335.00         \$8,621.00         \$33,250.00         \$7,741.00           \$24,508.00         \$34,919.00         \$22,75.00         \$26,020           \$14,335.00	1,0000         0,1647         0.0532         0.0367         0.0113         0.0118           Factor 13         39,035,00         33,994,00         3,840,00         101,00         327,00         9,000           1,0000         0.8708         0.0984         0.0025         0.0084         0.0002           Factor 14         38,271,00         33,994,00         3,840,00         101,00         327,00         9,000           1,0000         0.8884         0.1003         0.0026         0.0085         0.0002           Factor 14         38,217,058,00         \$1,564,236,00         \$551,376,00         \$444,144,00         \$121,038,00         \$145,185,00           \$33,517,058,00         \$1,564,236,00         \$551,376,00         \$444,144,00         \$121,038,00         \$145,185,00           \$33,517,058,00         \$1,564,236,00         \$523,062,00         \$34,919,00         \$143,130,00         \$223,062,00         \$34,013,00           Factor 15         \$107,00         \$113,00         \$22,062,00         \$34,013,00         \$37,00           \$16,822,00         \$32,620,00         \$34,919,00         \$7,73,00         \$114,141,00         \$314,00           \$16,822,00         \$34,919,00         \$32,250,00         \$34,919,00         \$32,27,00	1.0000         0.1647         0.0332         0.0367         0.0113         0.0118         0.1798           Factor 13         39,035.00         33,994.00         3,840.00         101.00         327.00         9.00         764.00           1.0000         0.8708         0.0984         0.0026         0.0984         0.0002         0.0196           Factor 14         38,271.00         33,994.00         3,840.00         101.00         327.00         9.00         0.000           1.0000         0.8884         0.1003         0.0026         0.0085         0.0002         0.0000           Factor 15         53,517,058.00         \$1,564,226.00         \$551,376.00         \$142,1038.00         \$145,185.00         \$186,440.00           .00000         0.4447         0.1568         0.1263         0.0344         0.0413         0.0530           Factor 16         .597,383.00         .510,600.00         .522,062.00         .534,036.00         \$0.00           \$16,822.00         \$9,609.00         \$102,600.00         .522,062.00         .534,036.00         \$0.00           \$10,000         0.4447         0.1568         0.1263         0.0344         0.0413         0.005           \$10,000         \$10,218.00         \$1

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Line # Description A B	Total C	Residential D	Commercial E	industrial F	Public Authorities S G	Sales for Resale H	Fire Protection - Private	Fire Protection - Public J
89 Factor 16 - Labor Basis 90 Factor 16 - Allocation Factor	\$3,360,560.00 1.0000	\$1,883,623.00 0.5605	\$400,559.00 0.1192	\$170,026.00 0.0506	\$71,271.00 0.0212	\$54,410.00 0.0162	\$261,505.00 0.0778	\$519,166.00 0.1545
Commant Description	Factor 17 \$164,571,042.00 1.0000	\$52,491,613.00 0.3189	\$21,456,663.00 0.1304	\$18,398,642.00 0.1118	\$4,846,969.00 0.0295	\$6,119.220.00 0.0372	\$18,189,369.00 0.1105	\$43,068,566.00 0.2617
Rate Baso Basis Fociars are based on the plication of the original cost mossure of value rate base as shown on the following pages and summarzed below.	Factor 18							
Description 93 Factor 18 - Rate Base Basis 94 Factor 18 - Allocation Factor	\$97,688,444.00 1.0001	\$28,054,664.00 0.2871	\$12,303,639.00 0.1259	\$10,876,558.00 0.1113	\$2,821,180.00 0.0289	\$3,629,211,00 0.0372	\$11,847,143.00 0.1213	\$28,149,120.00 0.288
Total COS Basis The factors are based on the allocation of the total cost of service, excluding these items being allocated. (>=600 and <679) or (>=900 and <933) or =403,000 or =403,900 or	Factor 19	\$10.724.431.38	\$3,780,136,05	\$3.016.084.94	\$822,499.90	\$993,214,79	\$2.021.326.37	\$4,750,653,57
=408.000 + Sumary->Total Return on Rate Base + IS->Total Income Taxes+IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))	이 11년 - 11년 11년 11년 11년 11년 11년 11년 11년 1	\$86,177.00	\$30,386.00	\$24,476.00	\$6,666.00	\$8,003.00	\$10,271.00	\$27,808.00
Description 95 Factor 19 - Total COS Basis 96 Factor 19 - Allocation Factor	25,914,818.00 1.0001	10,638,254,38 0.4105	3,749,750.05 0.1447	2,991,608.94 0.1154	815,833.90 0.0315	985,211.79 0.0380	2,011,055.37 0.0776	4,722,845.5 0.182
Total COS Basis w/o Fire The factors are based on COS basis without Fire.	Factor 20							
Description 97 Factor 20 - Total COS Basis w/o Fire 98 Factor 20 - Allocation Factor	\$18,357,667.27 1.0000	\$10,731,522.38 0.5845		\$3,018,952,94 0,1645	\$823,346.90 0.0449	\$0.00 0.0000	\$0.00 0.0000	\$0.00 0.000

e Description B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service J
T & D OP Basis	Factor 11			- Notekaldeka				a fortunut evelettet
Comment								
Description								
1 Factor 11 - T & D OP Basis	\$466,128.00	\$20,712.00	\$10,584.00	\$661,00	\$303,426.00	\$4,944.00	\$0.00	\$125.801.00
2 Factor 11 - Allocation Factor	1.0000	0.0444	0.0227	0.0014	0.6509	0.0106	0.0000	0.2699
Trans. & Dist. Maint. Expenses	Factor 12							
Description								
3 Factor 12 - Trans. & Dist. Maint. Expenses	\$363,819.00	\$34,811.00	\$17,787.00	\$1,120.00	\$20,062.00	\$27,238.00	\$0.00	\$262,801.00
4 Factor 12 - Allocation Factor	1.0000	0.0957	0.0489	0.0031	0.0551	0.0749	0.0000	0.722:
Allocation of Billing and Collecting Costs.	Factor 13					이 되 원장		
					Nei de la contra de Entra de la contra d			감정, 이상, 영양, 영
Commont					이 있습니다. 1993년 - 1997년 - 1997년 1997년 - 1997년 - 1997년 1997년 - 1997년 -			
Description								
5 Fector 13 - Allocation of Billing and Collecting Costs. 6 Factor 13 - Allocation Factor	39,035.00 1.0000	0.00 0.0000	0.00 0.0000	0.00 0.0000	0.00	0.00	38,271.00	764.01
······································		0.0000	0.0000	0.0000	0.0000	0.0000	0.9804	0.019
A&G Basis	Factor 15				dallara e e	·····		t dat data A baarana ta'a
Comment					같은 바람이다. 같은 바람이 있는			
	그는 것은 것이 있는 것이 같은 것이 집에 가지 않는 것이 같이 많이 많이 했다.						and the second	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -
Description	11 - 「「」、「「「「「「」」」、「「「」」、「「」」、「」、「」、「」、「」、「」、	「「「」」、「「「「「「」」」「「「」」」「「」」「「」」」、「」」「」」「」」	化基苯基乙酰基苯基乙酰基乙酰基乙酰基乙酰基乙酰基乙酰基乙酰基乙酰基乙酰基乙酰基				Carlo a construction of the second	
Description 7 Factor 15 - A&G Basis	\$3,517,056.00	\$1,175,719.00	\$608,658.00	\$3,106.00	\$459,652.00	\$58,487.00	\$520,331.00	\$691,103.0
Description 7 Factor 15 - A&G Basis	\$3,517,056.00 1.0000	\$1,175,719.00 0.3343	\$608,658.00 0.1731	\$3,106.00 0.0009	\$459,652.00 0.1307	\$58,487.00 0.0166	\$520,331.00 0.1479	
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	1.0000							
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis								
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor	1.0000							
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment	1.0000	0.3343	0.1731	0.0009	0.1307	0.0166	0.1479	0.196
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis	1.0000	-\$282,019.00	.\$146,647.00	0.0009	<u>0.1307</u>	0.0166	0.1479	0.196
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618	1.0000	0.3343	0.1731	0.0009	0.1307	0.0166	0.1479 0.00 \$0.00 \$0.00	0.196 \$0.04 \$0.04
Description 7 Factor 15 - A&G Basis <u>8 Factor 15 - Allocation Factor</u> Labor Basis Comment From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621	1.0000	0.3343 -\$282,019.00 \$309.00 \$95,051.00 \$27,908.00	0.1731 -\$146,647.00 \$160.00 \$49,424.00 \$14,369.00	0.0009 	0.1307 \$0.00 \$0.00	0.0166 50.00 \$0.00	0.1479	\$691,103.00 0.1962 \$0.00 \$0.00 \$0.00 \$0.00 \$961.00
Description 7 Factor 15 - A&G Basis 8 Factor 15 - Allocation Factor Labor Basis Comment From IS, >=600 and < 602 From IS, >=610 and < 612 From IS, >=613 and < 618 From IS, >=620 and < 621 From IS, >=622 and < 623	1.0000	0.3343 -\$282,019.00 \$309.00 \$95,051.00 \$27,908.00 \$0.00	0.1731 -\$146,647.00 \$160.00 \$49,424.00 \$14,369.00 \$0.00	\$0.000 \$0.00 \$0.00 \$0.00 \$5.00 \$5.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0166 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1479 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1963 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
Description           7 Factor 15 - A&G Basis           8 Factor 15 - Allocation Factor           Labor Basis           Comment           From IS, >=600 and < 602	1.0000	0.3343 -\$282,019.00 \$309.00 \$95,051.00 \$27,908.00 \$0.00 \$234,483.00	0.1731 -\$146,647.00 \$160.00 \$49,424.00 \$14,369.00 \$100,730.00	\$0.000 \$0.00 \$0.00 \$0.00 \$5.00 \$5.00 \$5.00 \$0.00 \$42.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0166 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1479 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1963 \$0.00 \$0.00 \$961.00 \$961.00 \$8.073.00
Description           7 Factor 15 - A&G Basis           8 Factor 15 - Allocation Factor           Labor Basis           Comment           From IS, >=600 and < 602	1.0000	0.3343 -\$282,019.00 \$309.00 \$95,051.00 \$27,908.00 \$0.00 \$234,483.00 \$90,811.00	0.1731 -\$146,647.00 \$160.00 \$49,424.00 \$14,369.00 \$0.00 \$120,730.00 \$46,756.00	0.0009 \$0.00 \$0.00 \$0.00 \$5.00 \$5.00 \$0.00 \$42.00 \$17.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0166 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1479 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1965 \$0.00 \$0.00 \$961.00 \$961.00 \$8,073.00 \$3,126.00
Description           7 Factor 15 - A&G Basis           8 Factor 15 - Allocation Factor           Labor Basis           Comment           From IS, >=600 and < 602	1.0000	0.3343 -\$282,019.00 \$309.00 \$95,051.00 \$27,908.00 \$0.00 \$234,483.00	0.1731 -\$146,647.00 \$160.00 \$49,424.00 \$14,369.00 \$100,730.00	\$0.000 \$0.00 \$0.00 \$0.00 \$5.00 \$5.00 \$5.00 \$0.00 \$42.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.0166 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1479 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	0.1963 \$0.00 \$0.00 \$0.00 \$0.00

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Allocators Function Page: 1 of 2

Line # Description A B	Total C	Base D	Max Day E	Max Hour F	Meters G	Services H	Billing and Collecting	Fire Service J
From IS, >#660 and < 686 From IS, >#670 and < 679 From IS, >#601 and < 904 From IS, >#605 and < 906		\$28,710.00 \$65,969.00 \$0.00 \$0.00	\$14,671.00 \$33,707.00 \$0.00 \$0.00	\$916.00 \$2,123.00 \$0.00 \$0.00	\$420,589.00 \$38,018.00 \$0.00 \$0.00	\$6,853.00 \$51,617.00 \$0.00 \$0.00	\$0.00 \$0.00 \$482,757.00 \$20,699.00	\$174,377.00 \$498,019.00 \$5,103.00 \$413.00
From IS, >=920 and < 921 From IS, >=932 and < 933		\$0.00 \$34,972.00	\$0.00 \$18,108.00	\$0.00 \$94.00	\$0.00 \$13,673.00	\$895,056.00 \$1,737.00	\$0.00 \$15,472.00	\$70,068.00 \$20,556.00
Description 9 Factor 16 - Labor Basis 10 Factor 16 - Allocation Factor	\$3,360,562.00 1.0000	\$416,409.00 0.1239	\$213,789.00 0.0636	\$3,197.00 0.0010	\$472,280.00 0.1405	\$955,263.00 0.2843	\$518,928.00 0.1544	\$780,696.00 0.2323
UPIS Basis Commont	Factor 17							
Description 11 Factor 17 - UPIS Basis 12 Factor 17 - Allocation Factor	\$164,571,046.00 1.0000	\$48,526,308.00 0.2949	\$24,417,187.00 0.1484	\$2,702,505.00 0.0164	\$14,081.948.00 0.0856	\$12,044,633.00 0.0732	\$1,538,175.00 0.0093	\$61,260,290.00 0.3722
Rate Base Basis	Factor 18							
Description 13 Factor 18 - Rate Base Basis 14 Factor 18 - Allocation Factor	\$97,684,983.00 1.0000	\$28,711,159.00 0.2938	\$14,312,507.00 0.1465	\$1,901,903.00 0.0195	\$7,783,902.00 0.0797	\$6,104,843.00 0.0625	-\$1,127,950.00 -0.0115	\$39,998,619.00 0,4095
Total COS Basis	Factor 19							
Comment (>=600 and <679) or (>=900 and <933) or =403.000 or =403.900 or =408.000 + Summary->Total Return on Rate Base + IS->Net Operating		\$7,956,638.95	\$4,060,268.14	\$218,745.20	\$2,691,077.52	\$2,496,337.16	\$1,913,182.11	\$6,772,213.93
Income +IS->Total Deferred Income Taxes = 928 or (= 408 and (Description contains "Gross Rec" or "Assess"))		\$64,783.00	\$33,545.00	\$174.00	\$25,328.00	\$3,217.00	\$28,661.00	\$38,079.00
Description 15 Factor 19 - Total COS Basis 16 Factor 19 - Allocation Factor	\$25,914,676.00 1.0000	\$7,891,855.95 0.3045	\$4,026,723.14 0.1554	\$218,571.20 0.0084	\$2,665,749.52 0.1029	\$2,493,120.16 0.0962	\$1,884,521.11 0.0727	\$6,734,134.93 0.2599
Total COS Basis w/o Firc	Factor 20							
Description 17 Factor 20 - Total COS Basis w/o Fire 18 Factor 20 - Allocation Factor	\$12,251,428.28 1.0000	\$7,962,278.95 0.6499	\$4,060,268.14 0.3314	\$228,881.20 0.0187	\$0.00 0.0000		\$0.00 0.0000	\$0.00 0.0000

Line # Description A B	Total	Base D	Max Doy Ma E	x Hour ! F	Meters G	- 「「「」」 「」」 「」」 「」」 「」」 「」」 「」」 「」」 「」」	ollecting	rotection - I Private J	Fire Protection - Public K
Allocation of cost which vary with water consumed Factors are based on the pro forma test year average daily consumption for as customer classification.	Factor 6							· · ·	
1 Factor 6 - Factor 2	1.0000	0.6579	0.3421					0.0000	0.0000
2 Factor 6 - Factor 2 %	0,9088								
3 Factor 6 - Factor 2 Weighted	1.0000	0.6891	0,3109					0.0000	0.000
4 Factor 6 - Factor 3	1.0000	0.6579	0.3421				변동을 많다. 같은 .	0.0000	0.000
5 Factor 6 - Factor 3 %	0.0688			1.12.200		는 영화 중 중 중 중 중 중 중 중 중 중 중 중 중 중 중 중 중 중	성장이 있는 것 같은 것		
6 Factor 6 - Factor 3 Weighted	0.0688	0.0474	0.0214	0.0000				0.0000	0.000
7 Factor 6 - Factor 4	1.0000	0.0029		0.0052				0.2979	0.694
8 Factor 6 - Factor 4%	0.0224 0.0224	0.0001	0.0000	0.0001				0.0067	0.015
9 Factor 6 - Factor 4 Weighted 10 Factor 6 - Allocation Factor	0.0224	0.6454	0.3323	0.0001				0.0067	0.015
IO Pactor 5 - Anocation Pactor	1,0000	0.0404	0.0040	0.000	CITY FORMATING AND A STREET			0.0001	0.012
Allocation of cost which vary with water consumed	Factor 7	ilging piles	Real and the second		an ta shekara		in with the second s	a share wa	en en anti-és e
Factors are based on the pro forma test year average daily consumption for ea customer classification.	ich i statistick statistick statistick statistick statistick statistics and statistic statistics and statistic								
11 Factor 7 - Factor 3	1.0000	0.6579	0.3421					0.0000	0.000
12 Factor 7 - Factor 3 %	0,1966	0.0010				n de la seconda de la secon En este de la seconda de la			
13 Factor 7 - Factor 3 Weighted	0,1966	0.1293	0.0673	0.0000				0.0000	0.000
14 Factor 7 - Factor 4	1.0000	0.0029	- 영상 관계 문화율인	0.0052	그는 변화권을			0.2979	0.694
15 Factor 7 - Factor 4 %	0.8034		그 이야지 않는 것이 같은 것이 없는 것이 없는 것이 없다.		그는 안 될 것 ?			이 같은 것이 같이 것	
16 Factor 7 - Factor 4 Weighted	0.8034	0.0023	0.0000	0.0042	the second second	server Alternation		0.2393	0.557
17 Factor 7 - Factor ?	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.000
18 Factor 7 - ? %	0.0000			· · · ·					
19 Factor 7 - 7 Weighted	0.0000	0.0000	0.0000	0.0000				0.0000	0.000
20 Factor 7 - Allocation Factor	1.0001	0.1317	0.0673	0.0042				0.2393	0.557

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Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight		
<b>A</b>	B	C	D	E	F	G		
1	1990	1.64					······································	
2	1991	1.36						
3	1992 <sup>·</sup>	1.56						
4	1993	1.28						
5	1994	1.29						
6	1995	1.28						
7	1996	1.39						
8	1997	1.30						
9	1998	1.28						
10	1999	1.91						
11	2000	1.64						
12	2001	1.69						
13	2002							
14	2003							
15	2004							
16	2005							
17	2006							
18	2007							
19	2008							
20	2009							
21	2010							
22	2011							
23	2012							
24	2013							
25	2014							
26	2015							
27	2016							
Totals	27	44.23	unternerala de la	1.64	可使用的主义和中国的问题			aka ji

1.1.8.1	Maximum	· 1
1. J. S. S. S.	Maximum Rate of Flow	·
1		1.1.1
	MAIL DAVA MAIL DAVA	
1. A.	Number of Years Year Day Ratio Day Ratio Weight (GDP) Weight	
1.1.5.000		126.2.1
2010 Sec. 2010	가는 사람이 가는 그는 것 같이 것 같이 가지 않고 않는 것 같이 있는 것 같이 같이 가지 않는 것 같이 같이 하는 것 같이 하는 것 같이 않는 것 같이 하는 것 같이 하는 것 같이 하는 것 같이 않는 것 같이 없는 것 같이 없 않는 것 같이 없는 것 같이 없는 것 같이 없는 것 같이 않는 것 같이 없는 것 같이 없는 것 같이 않는 것 않는 것 같이 않 않는 것 같이 않는 않	- MARINE
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		and stated

Factor 3A

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facilities serving base and maximum hour extra capacity functions. Service. The bases for the potential derr general service are the maximum hour r	Allocation of costs associated with acilities serving base, maximum day extra capacity and fire protection functions.							The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.64 and the average daily system sendout for 2016 of 1.69 MGD. The system demand for fire protection is 12,000,000 Gallons per day.
Fire Protection       1.64       1.000       266,278,600       0.9569         12,000,000       0.0431       278,278,600       1.0000         Maximum         Number of Years.       Year       Day Ratio       Day Ratio       Weight       (GDP)         A       B       C       D       E       F       G         Factor 4A         Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.         The weighting of the factors is based on potential demand of general and fire protect and for fire protect 20000 gallons per minute.         Average Hour       1.00       112,753       0.2947         Maximum Hour Extra Capacity       2.22       249,804.56       0.6530         3.22       362,558.03       0.9477						· ·		
Fire Protection       12,000,000       0.0431         278,278,600       1.0000         Number of Years       Year       Day Ratio       Day Ratio       Weight       (GDP)       Weight         A       B       C       D       E       F       G         Factor 4A       Allocation of Costs associated with the factors is based on potential demand of general and fire protectial demand of fire protectial demand of fire protectian demand of fire protectian demand for fire protectian demand for fire protection of the factors.         Average Hour       1.00       112,753       0.2947         Maximum Hour Extra Capacity       2.22       249,804.56       0.6530         3.22       362,558.03       0.9477	Maximum Day Extra Capacity					/		-
Maximum       Rate of Flow.         Number of Years       Year       Day Ratio       Day Ratio       Weight       (GDP)       Weight         Factor 4A       B       C       D       E       F       G         Factor 4A       Allocation of Costs associated with the factors is based on potential demand of general and fire prosential demand of general and fire prosential demand of general and fire prosential demand of general and fire protect 20000 gallons per minute.       2.50. The system demand of fire protect 20000 gallons per minute.         Average Hour       1.00       112,753       0.2947         Maximum Hour Extra Capacity       2.22       249,804.56       0.6530         3.22       362,558.03       0.9477				1.64	1.0000	<i>,</i> .		
Maximum       Rate of Flow:         Number of Years,       Year       Day Ratio       Day Ratio       Weight       (GDP)       Weight         A       B       C       D       E       F       G         Factor 4A       Allocation of Costs associated with the facilities serving base and maximum hour extra capacity functions.       The weighting of the factors is based on potential demand of general and fire proservice are the maximum hour restra capacity functions.       The weighting of the factors is based on potential demand of general and fire proservice are the maximum hour restra capacity functions.         Average Hour       1.00       112,753       0.2947         Maximum Hour Extra Capacity       2.22       249,804.56       0.6530         3.22       362,558.03       0.9477	r   re r rolêction							🖬 waa ahaa ka waxaa ahaa ahaa ahaa ahaa ahaa ahaa ah
Allocation of Costs associated with the factors is based on potential demand of general and fire pro- hour extra capacity functions.  Average Hour Maximum Hour Extra Capacity  Average Contemport  Average Hour Maximum Hour Extra Capacity  Average Hour Maximum Maxi		An an a second second second second second	Day Ratio	Station and Station and a station of the	からいがん ちゃんかい 正式 あんがな はんなけい	and the second stand of the second state of th	가장은 것은 것은 구요 가지 않았다.	
acilities serving base and maximum nour extra capacity functions. Average Hour Maximum Hour Extra Capacity Maximum Hour Extra Capacity acilities serving base and maximum potential demand of general and fire protection general service are tho maximum hour re- 2,50. The system demand for fire protection 20000 gallons per minute. 1.00 112,753 0.2947 0.2947 0.6530 0.9477	Factor 4A							
Maximum Hour Extra Capacity         2.22         249,804.56         0.6530           3.22         362,558.03         0.9477	facilities serving base and maximum							The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand o general service are the maximum hour ratio of 2.50. The system demand for fire protection is 20000 gallons per minute.
3.22 362,558.03 0.9477	Average Hour			1.00	112,753		0.2947	,
	Maximum Hour Extra Capacity				249,804.56	_		dia
Fire Protection 20,000 0.0523				3.22	,			
Total 382,558.03	<ul> <li>Construction of the second s Second second se Second second se Second second sec</li></ul>	n primi a instantina infanti a tana i	v. 1. Harve and finance on exceptions	an ann an Annaich an Annaichean an A	and the second se	na porta de manero e como de como como debe		<ul> <li>A structure of the second of the second s</li></ul>



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District	1M Gallon Capacity	Gall	ons Capacity		Percent.		15000 GPM
A	В		c		D		E
District 1	123.7400		123,740,000		0.843737		12,65
District 2	12.3000		12,300,000		0.083869		1,25
District 3	10.6170		10,617,000		0.072393		1,08
[otal	146.6570		146,657,000		1.000000		15,00
Fire Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.							
Description	いちがく しんしばい しっしょう かくしょうがい	Type of Hydrant (Inches) N C	ozzel Sizes D	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor
Private Fire Protection							
Private Pire Protection	2			4.00	34	- 136	
	3			9.00	0	0	
	4			16.00	160	2560	
	6			36.00	296	10656	
	8			64.00	173	11072	
	10			100.00	8	800	
	12			144.00	6	864	
		Private		20.25	87 0	1762 0	
Total Private Fire Protection		Private		26.50	764	27,850	
Description A	Hydrant Valve Size (Inches) N C	ozzle Sizes D	Number	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H
Public Fire Protection	4 1/2	2 1/2	2	20.25	0	0	
			CCOS	Schedule 5			Misc Allocato

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Total Fire Protection	halan data ger		n Baston - M		34,478	717,363	1.000
Total Public Fire Protection					33,714	689,513	0.961:
		4 1/2	1				
	5 1/4	2 1/2	1	26.50	1,222	32,383	
		4 1/2	1				
	4 3/4	2 1/2	1	22.56	0	0	
		0	0				
	4 1/2	2 1/2	1	6.25	10	63	
		4 1/2	1				
	4 1/2	2 1/2	1	20.25	32,165	651,341	
		4 1/2	1				
	4 1/4	2 1/2	2	18.06	317	5,726	
		4 1/2	1				
	5 1/4	2 1/2	2	27.56	0	0	
		4 1/2	1				

Factor 5A Illocation of costs associated with torage facilities. The weighting of the actors is based on the ratio of the apacity required for a 10 hour demand of fire flow, as related to total storage apacity.			ratio of th	nting of the factors is based on the e capacity required for a 10 hour of fire flow, as related to total storage
Fire Protection Weight =	20,000 GPM X 60 I	Min. X 10 Hours	= 0.0945	
	126,9	59,000 Gallons		
General Service Weight =	1.0000 -	0.0945 =	0.9055	
Description A	Maximum Hour Ratio B	Percent C	Weight D	
Average Hour	1.00	31.10	0.2816	
Extra Capacity Maximum Hour	2.22	68.90	0.6239	
Total	3.22	100.00		en Berkensen (

Factor 6A

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	ratio of the capacity required for a 10 hour demand of fire flow, as related to total stora capacity.
Horsepower of Pumps B	Weight C
47,187	0.7128
18,640	0.2816
368	0.0056
66195	1.0000
Ft. of Mains	Weight
B	
5,610,894	0.2035
21,960,719 27,571,613	0.7965
	of Pumps B 47,187 18,640 368 66195 Ft. of Mains B

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Customer Classification	Allocation Factor	
Public Fire Protection	1.0000	
Total	1.0000	a da kantan kanda kana kana kana kana kana kana k

Number of Years	Year	Maximum Day Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight	
A	1 2 <b>B</b> - 7 38	C	D	<b>E</b>	F	G	
1	1990	1.37					
2	1991	1.50					
3	1992	1.38					
4	1993	1.36					
5	1994	1.56					
6	1995	1.57					
7	1996	1.34					
8	1997	1.42					
9	1998	1.45					
10	1999	1.46					
11	2000	1.48					
12	2001	1.49					
13	2002	1.55					
14	2003	1.67				•	
15	2004	1.43					
16	2005	1.54					
17	2006	1.52					
18	2007	1.45					
19	2008	1.31					
20	2009	1.34					
21	2010	1.37					
22	2011	1.44					
23	2012	1.49					
24	2013	1.63					
25	2014	1.38					
26	2015	1.33					
27	2016	1.45		· · ·			
fotals	27	39.28		45	ingerading Stranking		
		Maximum			Rate of Flow	Wataba	
Number of Years	Year B	Day Ratio C	Day Ratio	Weight	(GDP) F	Weight G	

Factor 3A

Allocation of costs associated with facilities serving base, maximum day extra capacity and fire protection functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.45 and the average daily system sendout for 2016 of 20.1 MGD. The system demand for fire protection is 8,500 Gallons per minute for 8 hours.
Average Day	1.00	0.6897	20,100,913	0.6897	
Maximum Day Extra Capacity	0.45	0.3103	9,045,411	0.3103	
	1.45	1.0000	29,146,324	1.0000	
Fire Protection			0	0.0000	
			29,146,324	1.0000	

	kimum / Ratio Day Ratio C D	R Weight E	ate of Flow (GDP) Weight F G	
Factor 4A				······································
Allocation of Costs associated with the				The weighting of the factors is based on the
facilities serving base and maximum				potential demand of general and fire protection
hour extra capacity functions.				service. The bases for the potential demand of general service are the maximum hour ratio of 2.70. The system demand for fire protection is 1500 gallons per minute.
Average Hour	1.00	13,959	0.0034	
Maximum Hour Extra Capacity	2.15	30,011.59	0.0073	
• •	3.15	43,970.56	0.0107	•
Fire Protection		4,080,000	0.9893	
Total		4,123,970.56	1.0000	



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District	1M Gallon Capacity B	Gallo	ns Capacity C		Percent. D		15000 GPM E
	123.7400		123,740,000	in in the tag in a set of the	0.843737	li i i i i i i i i i i i i i i i i i i	12,656
District 2	12.3000		12,300,000		0.083869		1,258
District 3	10.6170		10,617,000		0.072393		1,086
[otal	146.6570		146,657,000		1.000000		15,000
Fire Basis for ellocating demand related costs of fire service to private and public fire protection customer classifications.		<u></u>					
Description A	Fire Lines in H	ype of ydrant nches) No C		testrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H
Private Fire Protection							
	2			4.00	20	80	
	3			9.00	2	18	
	4			16.00	116	1856	
	6			36.00	240	8640	
	8			64.00	127	8128	
	10			100.00	27	2700	
	12	• • • • • •		144.00	11	1584	
		Private Private		20.25 26.50	88 0	1782 0	
otal Private Fire Protection		Frivate		20.30	631	24,788	0.231
	Hydrant Valve Size (Inches) No: C	rzłe Sizes D	and the second	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor H
Public Fire Protection	4 1/2	2 1/2	2	20.25	0	0	
				chadula 5			

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· · · · · · · · · · · · · · · · · · ·	en 14 a 3.15	100.00			
Average Hour Extra Capacity Maximum Hour	1.00 2.15	31.75 68.25		0.2440 0.5246	
Description A	Maximum Hour Ratio B	Percent C		Weight D	
Seneral Service Weight =	1.0000	- 0.2314		0.7686	
Fire Protection Weight =	<u>8,500 GP</u>	M X 60 Min. X 8 17,630,000 Gallons	Hours =	0.2314	
apacity required for a 8 hour demand of fire flow, as related to total storage apacity.	den sin op syndre en en 1995 - Den seren en den sjoer				capacity.
torage facilities. The weighting of the actors is based on the ratio of the					ratio of the capacity required for a 8 hour demand of fire flow, as related to total storage
actor 5A Ilocation of costs associated with					The weighting of the factors is based on the
	onorder of Score (Score) is specified to		4,615	107,158	1.00
Total Public Fire Protection			3,984	82,370	0.76
	5 1/4 2 1/2 4 1/2	1 26.50 1	822	21,783	
	4 1/2	1	0	0	
	0 4 3/4 2 1/2	0 1 22.56			
	4 1/2 4 1/2 2 1/2	1 1 6.25	246	1,538	
	4 1/2 4 1/2 2 1/2	1 1 20.25	2,916	59,049	
	4 1/4 2 1/2	2 18.06	0	0	
	5 1/4 2 1/2 4 1/2	2 27.56 1	0	0	
	4 1/2	1			

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Customer Classification	Allocation Factor
Public Fire Protection	1.0000
Total	1.0000

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Number of Years		laximum Jay Ratio	Day Ratio	Weight	Rate of Flow (GDP)	Weight		
A	В	C	D	Ë	F	G		意词-22-29-20-20-20-20-20-20-20-20-20-20-20-20-20-
1	1990	1.48						
2	1991	1.62						
3	1992	1.54						
4	1993	1.37						
5	1994	1.46						
6	1995	1.55						
7	1996	1.41						
8	1997	1.45						
9	1998	1.47						
10	1999	1.67						
11	2000	1.65						
12	2001	1.51						
13	2002	1.57						
14	2003	1.58						
15	2004	1.65						
16	2005	1.54						
17	2006	1.58						
18	2007	1.60						
19	2008	1.47						
20	2009	1.50						
21	2010	1.43						
22	2011	1.62						
23	2012	1.60						
24	2013	1.42						
25	2014	1.46						
26	2015	1.40						
27	2016	1.47	and an an a second s		AND AND REPORTS AND A DRAWN AND AND AND AND AND AND AND AND AND AN		i	
ls.	27	41.07	1.52	dentabasing silatan an		an a	n Rickinski politika (UKBRACA) (UKB	
	Strange and the first	Maximum	n an an Antonia an Lithean State	an a	Rate of Flow			Wildellierde i oliot

Factor 3A

Allocation of costs associated with facIlItics serving base, maximum day extra capacity and fire protection functions.					The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2016 of 17.1 MGD. The system demand for fire protection is 8,500 Gallons per minute for 8 hours.
Average Day	1.00	0.6579	17,105,279	0.6579	)
Maximum Day Extra Capacity	0.52	0.3421	8.894.745	0.3421	
	1.52	1.0000	26,000,024	1.0000	)
Fire Protection			0	0.0000	)
			26,000,024	1.0000	$\overline{\mathbf{D}}$

Number of Years	·法·马尔尔斯·法·法·法律法律法律	mu <del>m</del> Ratio D	ay Ratio	Weight	Rate of Flow (GDP)	Weight	
A			D	E E	(GDF) F	G	
Factor 4A						-	
Allocation of Costs associated with the							The weighting of the factors is based on the
facilities serving base and maximum							potential demand of general and fire protection
hour extra capacity functions.							service. The bases for the potential demand of general service are the maximum hour ratio of 2.56. The system demand for fire protection is 8500 gallons per minute.
Average Hour			1.00	11,879		0.0029	)
Maximum Hour Extra Capacity			1.80	21,345.80		0.0052	
			2.80	33,224.47	_	0.0081	Ī
Fire Protection				4,080,000		0.9919	)
Total		日本公司管理權		4,113,224,47		1.0000	D. 家原金美丽的新闻的"新闻"的"新闻"的"新闻"的"新闻"的"新闻"的"新闻"的"新闻"的"

Factor 4 - District Table		
Allocation of Costs associated with the	그는 것에 가장 같은 것을 하는 것 같은 것을 가 없는 것을 가 없다. 것은 것을 하는 것을 수 있다. 말 것을 하는 것을 수 있는 것을 수 있는 것을 하는 것을 수 있는 것을 것을 수 있는 것을 수 있는 것을 수 있는 것을 수 있는 것을 것을 수 있는 것을 수 있는 것을 것을 수 있는 것을 것을 것을 수 있는 것을 것을 수 있는 것을 것을 수 있다. 것을 것 같이 것을 수 있는 것을 수 있는 것을 것 같이 않는 것을 것 같이 않는 것 않았다. 않은 것 같이 않는 것 않았다. 않은 것 같이 않았다. 않았다. 않았다. 않았다. 않았다. 않았다. 않았다. 않았다.	2012년 2012년 1월 2012년 - 1912년 1월 2012년 1월
facilities serving base and maximum		알보는 것을 알 것 같은 것을 것 같은 것을 알 것 같이 가지요? []
hour extra capacity functions.		
Extra Cap Max Hour divided by Average Hour Base	e Capacity = 2.796986286	
Extra Capacity less Av	verage Hour = 1.796986286	

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Misc Allocators Page: 2 of 6

District	1M Gallon Capacity B		Gallons Capacity C		Percent. D		15000 GPM E
District 1	123.7400		123,740,000		0.843737	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	12,656
District 2	12.3000		12,300,000		0.083869		1,258
District 3	10.6170		10,617,000		0.072393		1,086
Total	146.6570		146,657,000		1.000000	i sa chini <mark>an</mark>	15,000
Fire Basis for allocating demand related costs of fire service to private and public fire protection customer classifications.							
		Type of	a takaté kalad	Restrictive			
	Fire Lines in	Hydrant		Diameters	방지 같은 것이 같아요. 것은 전화물건에 있고 아파 이것	Relative	산년 전철 동안에서 18년 5년 1일에 다시는 것 1월 10년 1월 10일 (1997년 1897년) 1917년 - 1917년 - 1917년 - 1917년 - 1917년 - 1917년 1917년 - 1917년 1917년
Description	inches	(Inches)	Nozzel Sizes	Squared	Quanitity	Demand	Allocation Factor
A A	B	C	D	E	F i	G	ediga da da <b>H</b> arana da Anglia.
Private Fire Protection							
	2			4.00	34	136	
	3			9.00	0	0	
	4			16.00	160	2560	
	6			36.00	296	10656	
	8			64.00	173	11072	
	10			100.00	8	800	
	12			144.00	6	864	
		Private		20.25	87	1762	
		Private		26.50	0	0	
Total Private Fire Protection					764	27,850	0.3003
Description A	Hydrant Valve Size (Inches) C	Nozzle Sizes D	Number E	Restrictive Diameters Squared E	Quanitity F	Relative Demand G	Allocation Factor
Public Fire Protection	4 1/2	2 1/2	2 2	2 20.25	0	0	
			000	S Schedule 5			

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Misc Allocators Page: 3 of 6

		4 1/2	1				
	5 1/4	2 1/2	2	27,56	0	0	
		4 1/2	1		·	-	
	5 1/4	2 1/2	1	26.50	1	27	
		4 1/2	1				
	4 1/2	2 1/2	1	20.25	3,203	64,861	
		4 1/2	1				
	4 1/2	2 1/2	1	6.25	0	0	
		0	0				
otal Public Fire Protection					3,204	64,888	0.699
otal Fire Protection					3,968	92,738	1.00
actor 5A			ala katika kati				
ocation of costs associated with		에 가장에 있는 것이라. 역사 이 가장에 있는 것이라.					The weighting of the factors is based on the
prage facilities. The weighting of the stors is based on the ratio of the	분위한 것이 있는 것 같은 것 같이 같은 것 같은 것 같은 것 같은 것 같이 있는 것 같이 있는 것 같이 있는 것 같은 것 같이 있는 것 같이 있						ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage
pacity required for a 10 hour demand	밝혔다. 변화되었다						capacity.
fire flow, as related to total storage				에 가지 않는 것을 가지 않는다. 같이 가지 않는 것을 가지 않는다.	등 등 이번 한 11 1 1 1 1 1 동안은 이번		
pacity.		an an an tar tar tar tar tar		118 - 119 - 11 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 119 - 11			
- 「「「」」、「」」、「」」、「」」、「」」、「」、「」、「」、「」、「」、「」、	제품이 집에서 다른 것이라 집에서 집에 있는 것이다.	えいひょう かいり じゅうゆうしん かかかがり いろうりょう					

Total	<b>2.80</b>	100.00		Standy in the state of the second state of the
Extra Capacity Maximum Hour	1.80	64.25	0.3675	
Average Hour	1.00	35.75	0.2045	
Description A	Maximum Hour Ratio B	Percent C	Weight D	
General Service Weight =	9,53 1.0000 -	13,000 Gallons 0.4280 =	0.5720	
Fire Protection Weight =	8,500 GPM X 60 M		- 0.4280	

Factor 6A 



Transmission Mains	612,659	0.1567	
Distribution Mains	3,296,739	0.8433	
Total	3,909,398	1.0000	an tanàn dia kaominina dia

Factor 8A Factors for allocating Cost of Service to customer classifications.

Allocation of costs associated with

CCOS Schedule 5 Page 17 of 18 Protection

Costs are assigned directly to Public Fire

The weighting of the factors is based on the

Misc Allocators Page: 5 of 6

Customer Classification	Allocation Factor	
Public Fire Protection	1.0000	
Total	1.0000	

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

A Statements	5/8"	Resid	ential distant	Comm	ercial	s Indus	trial	Other Publi	c Authority	Sales for	Resale	Private Fire	Protection	Public Fire	Protection	Second Tot	al contractor
Meter	Dollar	Number of		Number of	12次11日2月	Number of		Number of		Number of		Number of		Number of		Number of	
Size	Equivalent	Meters	Weighting	Motors	Weighting	Maters	Weighting	Meters	Weighting	Motors	Wolghting	Meters	Weighting	Maters	Wolghting	Moters	Weighting
云。蕲( <b>1)</b> (韩	(2)	(3)	(4)=(2) x (3)	(5)	(6)=(2) x (5)	<u>्र</u> (7)	(8)=(2) x (7)	(9)	(10)=(2) x (9)	(11) (	12)=(2) x (11	(13)	(14)	(15)	(16)	(17)	(18)
5/8	1.0	326,134.00	326,134,00	8,743.00	8,743.00	7.00	7.00	265.00	265.00	0.00	0.00	0.00	0.00	0.00	0.00	335,149.00	335,149.00
3/4	1.3	22,884.00	29,749.20	2,934.00	3,814.20	0.00	0.00	169.00	219.70	0.00	0.00	0.00	0.00	0.00	0.00	25,987.00	33,783,10
1	1.7	8,583.00	14,591.10	2,489.00	4,231.30	7.00	11.90	220.00	374.00	0.00	0.00	0.00	0.00	0.00	0.00	11,299.00	19,208,30
1-1/2	3.5	442.00	1,547.00	220.00	770.00	6.00	21.00	112.00	392.00	0,00	0.00	0.00	0.00	0.00	0.00	780.00	2,730.00
2	4.3	1,048.00	4,506.40	3,237.00	13,919.10	34.00	146.20	366.00	1,573.80	4.00	17.20	0.00	0.00	0.00	0.00	4.689.00	20,162,70
3	19.0	24.00	456.00	262.00	4,978.00	35.00	665.00	66.00	1,254.00	4.00	76,00	0.00	0.00	0.00	0.00	391.00	7,429.00
4	29.3	20.00	586.00	190.00	5,567.00	43.00	1,259.90	38.00	1,113.40	2.00	58.60	0.00	0.00	0.00	0.00	293.00	8,584,90
6	48.4	24.00	1,161.60	155.00	7,502.00	34,00	1,645.60	34.00	1,645.60	9.00	435.60	0.00	0.00	0.00	0.00	256.00	12,390.40
8	112.9	37.00	4,177.30	217.00	24,499.30	16,00	1,806.40	12.00	1,354.80	8.00	903.20	0.00	0.00	0.00	0.00	290.00	32.741.00
10	145.0	2.00	290.00	58.00	8,410.00	10.00	1,450.00	3.00	435.00	0.00	0.00	0.00	0.00	0.00	0.00	73.00	10,585.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00
1.5	0.0	910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 👾 🔅	and shared a	359,198.00	- 383,198.60	18,505.00	82,433.90	192.00	7,013.00	1,285.00	8,627.30	27.00	1,490.60	0.00	0.00	0.00	0.00	379,207.00	482,763.40

Service			ontial	Commercial Number of		Number of		Other Publi Number of	c Authority	Sales fo	r Resale 🔬	Private Fire Number of	Protection	Public Fire	Protection	To Number of	tal 🤤 🔤
Size (1)	Equivalent (2)	Services (3)	Weighting (4)=(2) × (3)	Services (5)	Weighting (6)=(2) x (5)	Services (7)	Weighting (8)=(2) x (7)	Services (9)	Weighting (10)=(2) × (9)	Servicee (11)	Woighting (12)≖(2) × (11	Services	Weighting (14)		Weighting (16)	Services	Weighting (18)
3/4	1.00	349,018.00	349,018.00	11,677.00	11,677.00	7.00	7.00	434.00	434.00	0.00	0.00	0.00	0.00	0.00	0.00	361,136.00	361,136.00
1	1.17	8,583.00	10,042.11	2,489.00	2,912.13	7.00	8.19	220.00	257.40	0.00	0.00	0.00	0.00	0.00	0.00	11,299.00	13,219.8:
1-1/2	1.58	442.00	698.36	220.00	347.60	6.00	9.48	112.00	176.96	0.00	0.00	0.00	0.00	0.00	0.00	780.00	1,232.40
2	2.04	1,048.00	2,137.92	3,237.00	6,603,48	34.00	69,36	366.00	746.64	4.00	8.16	34.00	69.36	0.00	0.00	4,723.00	9,634.9
3	2.73	24.00	65.52	262.00	715.26	35.00	95.55	66.00	180.18	4.00	10.92	0.00	0.00	0.00	0.00	391.00	1,067.43
4	2.88	20,00	57.60	190.00	547.20	43.00	123.84	38,00	109.44	2.00	5.76	160.00	460.80	0.00	0.00	453.00	1,304.6
6	4.24	24.00	101.76	155.00	657.20	34.00	144,16	34.00	144.16	9.00	38.16	296.00	1,255.04	0.00	0.00	552.00	2,340.4
8	6.98	37.00	258.26	217.00	1,514.66	16.00	111.68	12.00	83.76	8.00	55.84	173.00	1,207.54	0.00	0.00	463.00	3,231,7
10	9.50	2.00	19.00	58.00	551.00	10.00	95.00	3.00	28.50	0.00	0.00	8.00	76.00	0.00	0.00	81.00	769.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	72.96	0.00	0.00	6.00	72.9
1.5	0.00	910.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910.00	0.0
otal <u>es dar</u> é	sing gang ang ang ang ang ang ang ang ang	359,198.00	362,398.53	18,505.00	25,525.53	192.00	664.26	1,285.00	2,161.04	27.00	118.84	677.00	3,141.70	0.00	0.00	379,884.00	394,009.9

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

	5/8"	Resid	entla)	Comm	nercial de la	Indust	trial States	Other Publ	c Authority	Sales fo	r Resale	Private Fire	Protection	Public Fire	Protection	a side of Tot	<b>al 🖓 🖏 🖓 </b>
Meter	Dollar	Number of	ale doction (	Number of	124 A 2010	Number of		Number of		Number of	18 金子子	Number of		Number of		Number of	
Size	Equivalent	Metors	Weighting	Meters	Weighting	Meters	Weighting	Meters	Weighting	Metors	Weighting	Meters	Weighting	Meters	Weighting	Motors	Weighting
( <b>1</b> ) 🔄	(2)	(3)	(4)=(2) x (3)	<b>(5)</b>	(6)=(2) x (5)	87.84 <b>(7)</b> 886 84	(8)≖(2) × (7)	( <del>0</del> )	(10)=(2) x (9)	A. (11)	(12)¤(2) x (11	(13)	(14)	(15)	(18)	(17)定意	(18)
5/8	1.0	31,642.00	31,642.00	1,948.00	1,948.00	49.00	49.00	104.00	104.00	1.00	1.00	0.00	0.00	0.00	0.00	33,744.00	33,744.00
3/4	1.3	1,571.00	2,042.30	151.00	196.30	5.00	6.50	15.00	19.50	0.00	0.00	0.00	0.00	0.00	0.00	1,742.00	2,264.60
1 .	1.7	1,251.00	2,126.70	543.00	923.10	18.00	30.60	42.00	71.40	1.00	1.70	0.00	0.00	0.00	0.00	1,855.00	3,153.50
1-1/2	3.5	21.00	73.50	121.00	423.50	2.00	7.00	25.00	87.50	0.00	0.00	0.00	0.00	0.00	0.00	169.00	591.50
2	4.3	20.00	86.00	478.00	2,055.40	60.00	258.00	107.00	460.10	13.00	55.90	0.00	0.00	0.00	0.00	678.00	2,915.40
3	19.0	1.00	19.00	28,00	532.00	6.00	114.00	4.00	76.00	3.00	57.00	0.00	0.00	0.00	0.00	42.00	798.00
4	29.3	0.00	0.00	15.00	439.50	11.00	322.30	7.00	205.10	6.00	175.80	0.00	0.00	0.00	0.00	39.00	1,142.70
6	48.4	0.00	0.00	7.00	338.80	7.00	338.80	2.00	96.80	3.00	145.20	0.00	0.00	0.00	0.00	19,00	919.60
В	112.9	0.00	0.00	3.00	338.70	6.00	677.40	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	10.00	1,129,00
10	145.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	215.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	Sille an Andrid	34,506.00	35,989.50	3,294.00	·····7,195.3D	164.00	1,803.60	307.00	1,233.30	27.00	436.60	0:00		0.00	and terrer 0.00	38,298.00	046,658.30

Service Size	3/4" Dollar Equivalent (2)	Reald Number of Services (3)	entlai Weighting (4)=(2) x (3)	Comm Number of Services (5)		Indu Number of Services (7)	strial Welghting (8)=(2) × (7)	Number of Services	c Authority Weighting (10)=(2) x (9)	Sales fo Number of Services (11)	r Resole Weighting (12)=(2) x (11	Private Fire Number of Services (13)	Protection Weighting (14)	Public Fire Number of Services (15)	Protection Weighting (16)	Tol Number of Services (17)	al Weighting (18)
3/4	1.00	33,213.00	33,213.00	2,099.00	2,099.00	54.00	54.00	119.00	119.00	1.00	1.00	0.00	0.00	0.00	0.00	35,486.00	35,486.00
1	1.17	1,251.00	1,463.67	543.00	635.31	18.00	21.06	42.00	49.14	1,00	1.17	0.00	0.00	0.00	0.00	1,855.00	2,170.35
1-1/2	1.58	21.00	33.18	121.00	191.18	2.00	3.16	25.00	39.50	0.00	0.00	0.00	0.00	0.00	0.00	169.00	267.02
2	2.04	20.00	40.80	478.00	975.12	60.00	122.40	107.00	218.28	13.00	26.52	20.00	40.80	0.00	0.00	698.00	1,423.92
3	2.73	1.00	2.73	28.00	76.44	6.00	16.38	4.00	10.92	3.00	8,19	2.00	5.46	0.00	0.00	44.00	120.12
4	2.68	0.00	0.00	15.00	43.20	11.00	31.68	7.00	20.16	6.00	17.28	116.00	334.08	0.00	0.00	155.00	446.40
Ģ	4,24	0.00	0.00	7.00	29.68	7.00	29.68	2.00	8.48	3.00	12.72	240.00	1,017.60	0.00	0.00	259.00	1,098.16
8	6.98	0.00	0.00	3.00	20.94	6.00	41.88	1.00	6.98	0.00	0.00	127.00	886.46	0.00	0.00	137.00	956.26
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00	256.50	0.00	0.00	27.00	256.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	11.00	133.76	0.00	0.00	11.00	133.76
14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
iotal-ustici	en fan de Marie	34,506.00	34,753.38	3,294.00	4,070.87	annia 164.00	320.24	307.00	472.46	27,00		543.00	2,674.66	0.00	0.00	38,841.00	42,358.49

#### Missourl American Water Company Case Number WR-2017-0285 District 3 Test Year Ending 12-31-2016 Moters

	5/8"	Resid	ential	Comm	nercial	Indu	strial constant	Other Public	Authority	Sales fo	r Resale	Private Fire	Protection	Public Fire	Protection	Tot	al success
Meter	Dollar	Number of	建制建筑和新闻	Number of	國際運動的	Number of		Number of		Number of		Number of	》自然是10月1日	Number of		Number of	
Size	Equivalent	Meters	Weighting	Meters	Weighting	Moters	Weighting	Moters	Weighting	Meters	Weighting	Moters	Weighting	Meters	Weighting	Metors	Weighting
<b>(1)</b>	(2)	(3)	(4)≖(2) x (3)	(5) 1. Na	(6)≖(2) × (5)	(7)	(8)=(2) × (7)	(9) 🔄	(10)=(2) x (9)	്ച <b>(11)</b> പ്രി	12)=(2) x (11	(13)	(14)	(15)	(16)	(17)	(18)
5/8	1.0	31,436.00	31,436.00	2,241.00	2,241.00	25.00	25.00	137.00	137.00	0.00	0.00	0.00	0.00	0.00	0.00	33,839,00	33,839.00
3/4	1.3	16.00	20.80	16.00	20.80	1.00	1.30	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	42.90
1	1.7	2,491.00	4,234.70	759.00	1,290.30	12.00	20.40	52.00	88.40	1.00	1.70	0.00	0.00	0.00	0.00	3,315.00	5,635.50
1-1/2	3.5	4.00	14.00	55.00	192.50	1.00	3.50	5.00	17.50	0.00	0.00	0.00	0.00	0.00	0.00	65.00	227.50
2	4.3	47.00	202.10	710.00	3,053.00	39.00	167.70	98.00	421.40	3.00	12.90	0.00	0.00	0.00	0.00	897,00	3,857,10
3	19.0	0.00	0.00	9.00	171.00	1.00	19.00	5.00	95.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	285.00
4	29.3	0.00	0.00	33.00	966.90	13.00	380.90	24.00	703.20	1.00	29.30	0.00	0.00	0.00	0.00	71.00	2,080,30
6	48.4	0.00	0.00	13.00	629.20	7.00	338.80	1.00	48.40	2.00	96,80	0.00	0.00	0.00	0.00	23.00	1,113.20
8	112.9	0.00	0.00	3.00	338.70	2.00	225.80	5.00	564,50	2.00	225.80	0.00	0.00	0.00	0.00	12.00	1,354.80
10	145.0	0.00	0.00	1.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	145.00
12	215.0	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	પશ્ચેમણા અને દારા અને	33,994.00	35,907.60	3,840.00	9,048.40	101.00 state	1,182.40	327.00	2,075.40		366.50	Cite - 0.00	0.00	0.00	0.00	38,271.00	48,580,30

Service Size	3/4" Dollar Equivalent	Resid Number of Services	Weighting	Comm Number of Services	Weighting	Number of Services	strial Welghting	Number of Services	c Authority Weighting	Sales for Number of Services	Weighting	Private Fire Number of Services	Weighting	Public Fire Number of Services	Weighting	Tol Number of Services	Welghting
<u>(1)</u>	(2)	(3)	(4)*(2) × (3)	(5)	(6)=(2) x (5)	(7)	(8)⇒(2) × (7)	(9)	(10)≖(2) × (9)	(11)	12)=(2) × (11	(13)	(14)	(15)	(16)	(17)	<u>(18)</u>
3/4	1.00	31,452.00	31,452.00	2,257.00	2,257.00	26.00	26.00	137.00	137.00	0.00	0.00	0.00	0.00	0.00	0.00	33,872.00	33,872.00
1	1.17	2,491.00	2,914,47	759.00	888.03	12.00	14.04	52.00	60.84	1.00	1.17	0.00	0.00	0.00	0.00	3,315.00	3,878.55
1-1/2	1.58	4.00	6.32	55.00	86.90	1.00	1.58	5.00	7.90	0.00	0.00	0.00	0.00	0.00	0.00	65.00	102.70
2	2.04	47.00	95.88	710.00	1,448.40	39.00	79.56	98.00	199.92	3.00	6.12	34.00	69.36	0.00	0.00	931.00	1,899.24
3	2.73	0.00	0.00	9.00	24.57	1.00	2.73	5.00	13.65	0.00	0.00	0.00	0.00	0.00	0.00	15.00	40.95
4	2.88	0.00	0.00	33.00	95.04	13.00	37.44	24.00	69.12	1.00	2.88	160.00	460.80	0.00	0.00	231.00	665,28
6	4.24	0.00	0.00	13.00	55.12	7.00	29.68	1.00	4,24	2.00	8.48	296.00	1,255.04	0.00	0.00	319.00	1,352.56
8	6.98	0.00	0.00	3.00	20.94	2.00	13.96	5.00	34.90	2.00	13.96	173.00	1,207.54	0.00	0.00	185.00	1,291.30
10	9,50	0.00	0.00	1.00	9.50	0.00	0.00	0.00	0.00	0.00	0.00	8.00	76.00	0.00	0.00	9.00	85.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	72.96	0.00	0.00	6.00	72.96
14	0.00	0,00	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Total	allin anasian	33,994.00	34,468.67	3,840.00	4,885.50	101.00	204.99	327.00	527.57	9.00		1				38,948.00	43,261.04

System		Sho	rtfall	To be distributed	]	Revenue shift	R	esulting rate	Prev	vious rate	erage bill 000 gal)	Previous Average Bill
Anna Meadows	\$	13,139			\$	14,234	\$	43.57	\$	35.92		
Benton County	\$	6,365			\$	-	\$	66.93	\$	66.93		
Cedar Hill	\$	-	\$ (306,061)		\$	-	\$	66.93	\$	66.93		
Emerald Pointe	\$	-	\$ (143,112)		\$	14,234		\$49.84/\$3.56	\$4	7.73/3.41	\$ 54.40	
Hickory Hills	\$	-	\$ (3,786)	)	\$	14,234	\$	61.16	\$	35.92		
Jaxson Estates	\$	9,100			\$	14,234	\$	46.25	\$	30.00		
Jefferson City	\$	688,088			\$	-	\$	66.93	\$	66.93		
Maplewood	\$	-	\$ (50,058)	)	\$	14,234		\$6.85/\$5.85	\$6	.42/\$5.48	\$ 24.40	\$22.86*
Meramec	\$	-	\$ (117,527)	)	\$	14,234	\$	28.33	\$	27.02		• • • •
Ozark Meadows	\$	-	\$ (8,905)	)	\$	-	\$	66.93	\$	66.93		
Parkville	\$	12,773			\$	-	\$	66.93	\$	66.93		
Saddlebrooke	\$	-	\$ (13,211)	)	\$	-		\$42.04/\$6.19	\$42	.04/\$6.19	\$ 60.61	
Stonebridge	\$	-	\$ (53,612)	)	\$	-		\$66.93		\$66.93		
Wardsville	\$	32,186			\$	14,234	S	\$27.54/\$10.55	\$2	3.5/\$9.00	\$ 59.19	\$ 50.50
Warren County	\$	34,259			\$	-	\$	66.93	\$	66.93		
	2	795 910	• \$ (696.272)	\$ 99.638								

Schedule 7 Staff's Proposed Sewer Revenue Shift

\$ 795,910 \$ (696,272) \$ 99,638

Revenue Shift \$ 14,234

•

\*First 2,000 gal included in customer charge

**CCOS Schedule 7** 

# Missouri American Water

# WR-2017-0285

## Schedule 8 - Anna Meadows

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

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

## **Missouri American Water**

# Schedule 8 - Anna Meadows

#### Annualized Customer Counts and Customer Charge Revenues **Retail Customers** Non-Metered Total Annual Metered Revenue Rate Customers **Customer Type** Customers Customers 81,046 Residential 155 155 \$ 43.57 \$ \$ -\$ 81,046 155 0 155 Total Annualized Commodity Sales - Volumes and Revenues Annual Total Sales Pate Revenue

	Otat Sales	Rate	reyi	mue
Single Family Residence	•	\$ •	\$	-
Commercial	-	\$ •	\$	•
Other Public Authority	-	\$ -	\$	•
Total			\$	-
Other Oper	ating Revenues		-	

### **Total Other Revenues**

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

Revenue Check - Proposed Rates vs. Curr	ent Rates	
Total Revenues at Proposed Rates	\$	81,046
Total Revenues at Current Rates	\$	66,811
Change in Revenues at Proposed Rates	\$	14,235
Staff's Recommended Change in Operating Revenues	\$	14,234

# Missouri American Water Company

# WR-2017-0285

# Schedule 9 - Benton County

at Current Rates	
\$	240,024
\$	776
\$	240,800
	at Current Rates \$ \$ \$ \$

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

# Cost of Service

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

# Missouri-American Water Company

## Schedule 9 - Benton County

		Ret	ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annual Revenue
Residential	287	QUESTONIE	287	\$	66.93	\$	230,508
Residential Multi-family	1		1	\$	56.88	\$	684
Commercial	11		11	\$	66.93	\$	8,836
Other Public Authority	0		0	\$	-	\$	
Total	299 Tualized Comm	0 nodity Sales	<sup>299</sup> - Volumes and	Reve	nues	\$ 	240,027
Total		·		Reve	nues	17 - 17 - 17 - 17 - 17 - 17 - 17 - 17 -	240,027 Annual Revenue
Total Ant		·	- Volumes and	Reve s		17 - 17 - 17 - 17 - 17 - 17 - 17 - 17 -	Annual
Total Ant Residential		·	- Volumes and	Reve \$ \$		ji i i i i i i i i i i i i i i i i i i	Annual
Total Ant Residential		·	- Volumes and	\$		1 \$ \$ \$ \$	Annual
Total Ant Residential Residential Multi-family		·	- Volumes and	\$ \$		۰ ۴ ۶ ۶	Annual

## **Total Other Revenues**

Total Operating Rever	nues	
Residential	\$	230,508
Residential Multi-family	\$	684
Commercial	\$	8,836
Other Public Authority	\$	-
Sub-Total Tariffed Rate Revenues	\$	240,027
Other Operating Revenues	\$	-
Total Revenues at Proposed Rates	5	240,027
Revenue Check - Proposed Rates vs. C	urrent Rates	
Total Revenues at Proposed Rates	\$	240,027
Total Revenues at Current Rates	\$	240,024
Change in Revenues at Proposed Rates	\$	3
Staff's Recommended Change in Operating Revenues	\$	(0)

# Missouri-American Water Company

# WR-2017-0285

# Schedule 10 - Cedar Hill

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

the second s

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

CCOS Schedule 10 Page 1 of 2

# **Missouri-American Water Company**

# Schedule 10 - Cedar Hill

# Annualized Customer Counts and Customer Charge Revenues

	Retail Customers						
	Non-Metered	Metered	Total	<b>.</b> .		Annual	
Customer Type	Customers	Customers	Customers	•	Rate		Revenue
Residential	726		726	Ş	66.93	Ş	583,095
Residential Multi-family	97		97	\$	53.56	\$	62,345
Mobile Home	23		23	Ş	60.24	\$	16,627
Other Public Authority	54		54	\$	66.93	\$	43,372
Total	846	0	846			\$	705,439
Ann	iualized Comn	nodity Sales	- Volumes and	Reve	nues	임산학 1843	
Ann	ualized Comn	nodity Sales	- Volumes and	Reve	nues		Annual
Ann	iualized Comn	nodity Sales	- Volumes and Total Sales	Reve	nues Rate		Annual Revenue
Ann	iŭalized Comn	nodity Sales		Reve \$		F \$	
Residential	iŭalized Comn	nodity Sales				F \$ \$	
Residential Residential Multi-family	iŭalized Comn	nodity Sales		\$		F \$	
Residential	ualized Comn	nodity Sales		\$ \$		F \$ \$	

### **Total Other Revenues**

Total Operating Rever	nues		
Residential	\$	583,095	
Residential Multi-family	\$	62,345	
Mobile Home	\$	16,627	
Other Public Authority	\$	134,913	
Sub-Total Tariffed Rate Revenues	\$	796,980	
Other Operating Revenues	\$	-	
Total Revenues at Proposed Rates	\$	796,980	
Revenue Check - Proposed Rates vs. Ci	urrent Rates		
Total Revenues at Proposed Rates	\$	796,980	
Total Revenues at Current Rates	\$	796,976	
Change in Revenues at Proposed Rates	\$	4	
Staff's Recommended Change in Operating Revenues	\$	0	

Change in Revenues at Proposed Rates Staff's Recommended Change in Operating Revenues \$
# WR-2017-0285

## Schedule 11 - Emerald Pointe

	Operating Revenues a	at Current Rates	
1	Tariffed Rate Revenues *	\$	322,217
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	322,217
4	* See "Revenues - Current Rates" for Details		

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

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#### Schedule 11 - Emerald Pointe

## Annualized Customer Counts and Customer Charge Revenues

		Ret	ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annuai Revenue
Residential 5/8*	360		360	\$	49.84	\$	215,30
Residential 1*	1		1	\$	113.13	\$	1,35
Residential 2*	1		1	\$	346.34	\$	4,15
Commercial 5/8"	9		9	\$	49.84	\$	5,38
Commercial 1*	5		5	\$	113.13	\$	6,78
Commercial 2"	12		12	\$	346.34	\$	49,87
Total	388	0	388			S	282,86
	nualized Comp	-		Reve	nues		
		-		Reve	onues		Annual
		-		Reve	Rate		Annual
		-	- Volumes and	Reve s		F \$	Annual Revenue 33,59
An		-	• Volumes and Total Sales	s	Rate	F \$ \$	Annual Revenue 33,59
An Residential 5/8*		-	• Volumes and Total Sales 9,443,520.0	\$	Rate 3.5575	F \$ \$ \$	Annual Revenue 33,59 9 9
An Residential 5/8* Residential 1*		-	• Volumes and Total Sales 9,443,520.0 26,232.0	\$ \$ \$ \$	Rate 3.5575 3.5575	F \$ \$ \$ \$ \$ \$	Annual Revenue 33,59 9 9 6,85
Residential 5/8" Residential 1" Residential 2"		-	• Volumes and Total Sales 9,443,520.0 26,232.0 26,232.0	\$ \$ \$ \$ \$	Rate 3.5575 3.5575 3.5575 3.5575 3.5575	F S S S S S S S	Annual Revenue 33,59 9 6,85 3,81
Residential 5/8" Residential 1" Residential 2" Commercial 5/8"		-	• Volumes and Total Sales 9,443,520.0 26,232.0 26,232.0 1,927,530.0	\$ \$ \$ \$	Rate 3.5575 3.5575 3.5575 3.5575	F \$ \$ \$ \$ \$ \$	Annual Revenue 33,59 9 6,85 3,81
Residential 5/8" Residential 1" Residential 2" Commercial 5/8" Commercial 1"		-	Volumes and Total Sales 9,443,520.0 26,232.0 26,232.0 1,927,530.0 1,070,850.0	\$ \$ \$ \$ \$	Rate 3.5575 3.5575 3.5575 3.5575 3.5575	F S S S S S S S	Annuai

#### **Total Other Revenues**

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

Revenue Check • Proposed Rates vs. Curr	ent Rates	
Total Revenues at Proposed Rates	\$	335,457
Total Revenues at Current Rates	\$	322,217
Change In Revenues at Proposed Rates	\$	14,240
Staff's Recommended Change in Operating Revenues	\$	14,234
•===•••••••••••••••••••••••••••••••••••		

#### WR-2017-0285 Schedule 12 - Hickory Hills

	Operating Revenues a	at Current Rates	
1	Tariffed Rate Revenues *	\$	20,259
2	Other Operating Revenues *	\$	
3	Total Operating Revenues	\$	20,259
4	* See *Revenues - Current Rates* for Details		

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

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#### Schedule 12 - Hickory Hills

## Annualized Customer Counts and Customer Charge Revenues

	Non-Metered	Metered	Total				Annual
Customer Type	Customers	Customers	Customers		Rate		evenue
Residential 5/8"	46		46	\$	61.16	\$	33,760
Commercial 5/8*	1		1	\$	61.16	\$	73
Total	47	0	47			\$	34,49
	nualized Comn	odity Sales		Reve	nues		
	nnualized Comn	odity Sales		Reve	nues	-	Annual
	nualized Comn	nodity Sales		Reve	nues Rate	-	Annual evenue
	nualized Comn	nodity Sales	- Volumes and	Reve s		-	
Ar	nnualized Comn	nodity Sales	- Volumes and			R	

#### **Total Other Revenues**

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

#### Revenue Check - Proposed Rates vs. Current Rates

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

### WR-2017-0285 Schedule 13 - Jaxson Estates

	Operating Rev	enues at Current	Rate	5
1	Tariffed Rate Revenues *	· · · · · · · · · · · · · · · · · · ·	\$	26,280
2	Other Operating Revenues *	_	\$	-
3	Total Operating Revenues	-	\$	26,280
4	* See "Revenues - Current Rates" for Details			

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

CCOS Schedule 13 Page 1 of 2

#### Schedule 13 - Jaxson Estates

#### Annualized Customer Counts and Customer Charge Revenues

		Ret	ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annuai evenue
Residential 5/8*	73		73	\$	46.25	\$	40,51
Commercial 5/8"	0		0	\$	-		
		0	73			\$	40,51
Total An	73 Inualized Comn	-		Reve	nues		10,01
		-	- Volumes and	Reve			Annual
An		-	- Volumes and Total Sales	Reve	Rate	- R	
An Residential 5/8*		-	- Volumes and	Reve S		/ R \$	Annual
An		-	- Volumes and Total Sales	<b>Reve</b> \$ \$	Rate	- R	Annual

#### **Total Other Revenues**

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

#### Revenue Check - Proposed Rates vs. Current Rates

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

### WR-2017-0285

Schedule 14 - Jefferson City and Cole County

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

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

CCOS Schedule 14 Page 1 of 2

### Schedule 14 - Jefferson City and Cole County

		Ret	ail Customers				
Cuotamat Tuna	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annual Revenue
Customer Type Residential	1,342	Oustomers	1,342	\$	104.29	\$	1,679,495
Multifamily	0		0	ŝ	88,63	\$	· · · 1
Mobile Homes	216		216	\$	88.63	\$	229,731
Commercial 5/8"	3		3	\$	104.29	\$	3,755
Commercial 1"	1		1	\$	104.29	\$	1,252
0	n n		0	\$	-	\$	1
•	4 600	•	1,562			\$	1,914,237
Total	1,562 Inualized Comn	0 nodity Sales	,	Reve	nues	Ang dar Ang dar Ang dar	
	-	-	- Volumes and	Reve			Annual
	-	-	,		Rate		
	-	-	- Volumes and			5 5	Annual
Ar	-	-	- Volumes and			5 5 5	Annual
Ar Residential	-	-	- Volumes and Total Sales	\$ \$ \$	Rate 	\$ \$ \$ \$	Annual Revenue
Ar Residential Multifamily Mobile Homes Commercial 5/8"	-	-	- Volumes and Total Sales 498,861.0	\$ \$ \$ \$	Rate - - 9.8330	5 5 5 5 5	Annual Revenue 4,905
Ar Residential Multifamily Mobile Homes	-	-	- Volumes and Total Sales	\$ \$ \$	Rate 	\$ \$ \$ \$	Annual Revenue

#### **Total Other Revenues**

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

TREETING OFFICE TREPOSEd Hotos for Server	 
Total Revenues at Proposed Rates	\$ 1,920,776
Total Revenues at Current Rates	\$ 1,232,684
Change In Revenues at Proposed Rates	\$ 688,092
Staff's Recommended Change in Operating Revenues	\$ 688,087

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#### WR-2017-0285

Schedule 15 - Maplewood

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

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

## Schedule 15 - Maplewood

Annualized Customer Counts and Customer Charge Revenues

			ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate	-	Annuaí levenue
Residential	370		370	\$	6.85	\$	30,41
Commercial 5/8"	2		2	\$ \$ \$	6.85	\$	16
Commercial 1*	2		2	\$	73.30	\$	1,76
Commercial 3"	1		1	\$	137.46	\$	1,65
Total	375	0	375			Ş	33,99
			Total Sales		Rate		Annual levenue
Residential			17,108,800.0	Ş	5.8467	\$	100,03
Commercial 5/8"			6,339,600.0	ŝ	5.8467	\$	37,06
Commercial 1*			6,339,600.0	\$	5.8467	Ś	37,06
Commercial 3*			3,169,800.0	\$	5.8467	\$	18,53

**Total Other Revenues** 

Total Operating Rev	enues 🖂 🛁	0.465.03
Residential	\$	130,446
Commercial 5/8"	\$	37,231
Commercial 1"	\$	38,826
Commercial 3"	\$	20,183
Sub-Total Tariffed Rate Revenues	\$	226,687
Other Operating Revenues	\$	
Total Revenues at Proposed Rates	\$	226,687
Revenue Check - Proposed Rates vs.	Current Rates	
Total Revenues at Proposed Rates	\$	226,687
Total Revenues at Current Rates	<u></u>	212,449
Chappe to Revenues at Proposed Rates	s	14,238

 Change In Revenues at Proposed Rates
 \$ 14,238

 Staff's Recommended Change in Operating Revenues
 \$ 14,234

## WR-2017-0285

Schedule 16 - Meramec (Fenton)

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

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

#### Schedule 16 - Meramec (Fenton)

### Annualized Customer Counts and Customer Charge Revenues

	Non-Metered	Metered	Total				Annual
Customer Type	Customers	Customers	Customers		Rate	F	Revenue
Residential	470		470	\$	28.33	\$	159,78
Mobile Home	72		72	\$	25.50	\$	22,032
Multifamily	461		461	\$	22.67	\$	125,400
Meramec	1		1	\$	56.67	\$	68
	0		0	\$	-		
	0		0	\$	-		
Total	1,004	0	1,004			\$	307,894
	inualized Comn	•		Reve	nues	•	
	-	•		Reve	nues		Annual
	-	•			nues Rate		
	-	•	Volumes and	\$		F \$	Annual
Ar	-	•	Volumes and	\$ \$		F \$ \$	Annual
Ar Residential	-	•	Volumes and	\$		F \$ \$ \$ \$	Annual
Residential Mobile Home	-	•	Volumes and	\$ \$ \$ \$		F \$ \$ \$ \$ \$ \$	Annual
Residential Mobile Home Multifamily	-	•	Volumes and	\$ \$ \$		F \$ \$ \$ \$	Annual
Residential Mobile Home Multifamily Meramec	-	•	Volumes and	\$ \$ \$ \$		F \$ \$ \$ \$ \$ \$	Annual

#### **Total Other Revenues**

Total Operating Rev	enues	
Residential	\$	159,781
Mobile Home	\$	22,032
Multifamily	\$	125,400
Meramec	\$	681
Sub-Total Tariffed Rate Revenues	\$	307,894
Other Operating Revenues	\$	-
Total Revenues at Proposed Rates	\$	307,894
. Revenue Check - Proposed Rales vs.	Current Rates	
Total Revenues at Proposed Rates	\$	307,694
Total Revenues at Current Rates	\$	293,656

Total Revenues at Current Rates	3	293,030
Change In Revenues at Proposed Rates	\$	14,238
Staff's Recommended Change in Operating Revenues	\$	14,234

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## WR-2017-0285

Schedule 17 - Ozark Meadows (Morgan County)

	Operating Revenues a	t Current Rates	
1	Tariffed Rate Revenues *	\$	20,882
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	20,882
4	* See "Revenues - Current Rates" for Details		

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

#### Schedule 17 - Ozark Meadows (Morgan County)

### Annualized Customer Counts and Customer Charge Revenues

·		Ret	ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annual evenue
Residential 5/8*	26		26	\$	66.93	\$	20,883
Total	26	0	26			\$	20,88
Ar	nnualized Comm	odity Sales	- Volumes and	Reve	nues		
Ar	nualized Comm	rodity Sales	- Volumes and Total Sales		nues Rate	-	Annual evenue
Ar Residential 5/8*	inualized Comm	iodity Sales				-	

#### **Total Other Revenues**

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

Revenue Check - Proposed Rates vs. Cur	rent Rates	
Total Revenues at Proposed Rates	\$	20,883
Total Revenues at Current Rales	\$	20,882
Change In Revenues at Proposed Rates	\$	1
Statt's Recommended Change in Operating Revenues	\$	(0)

## WR-2017-0285

Schedule 18 - Parkville

	Operating Revenues	at Current Rates	(12) (B) (B) (B) (B) (B)
1	Tariffed Rate Revenues *	\$	81,922
2	Other Operating Revenues *	_\$	-
3	Total Operating Revenues	\$	81,922
4	* See *Revenues - Current Rates* for Details		

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

### CCOS Schedule 18 Page 1 of 2

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#### Schedule 18 - Parkville

Customer Type Residential 5/8"	Non-Metered Customers 102	Metered Customers	Total Customers 102	ş	Rate 77.37		Annual evenue 94,698
Total	102	0	102			\$	94,696
Ar	nualized Comn	nodity Sales	- Volumes and	Reve	nues		Annual
			Total Sales	\$	Rate	-	evenue
Residential 5/8*							

#### **Total Other Revenues**

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

Revenue Check - Proposed Rates vs. Curr	rent Rates	
Total Revenues at Proposed Rates	\$	94,696
Total Revenues at Current Rates	\$	81,922
Change In Revenues at Proposed Rates	\$	12,774
Staff's Recommended Change in Operating Revenues	\$	12,773

### WR-2017-0285 Schedule 19 - Saddlebrooke

Operating Revenues	at Current Rates	
Tariffed Rate Revenues *	\$	80,533
Other Operating Revenues *	\$	-
Total Operating Revenues	\$	80,533

\* See "Revenues - Current Rates" for Details 4

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

**CCOS Schedule 19** Page 1 of 2

#### Schedule 19 - Saddlebrooke

#### Annualized Customer Counts and Customer Charge Revenues

				Reta	il Customers				
Customer Type	Non-Metered Customers		Metered ustome		Total Customers		Rate		Annual evenue
Residential 5/8"	0	0	31	0	31	\$	42.04	\$	15,640
Residential 1	0	0	74	0	74	\$	42.04	\$	37,333
Commercial 5/8*	0	0	1	0	1	\$	42.04	\$	505
Total	0		106		106			\$	53,478
nenavala, retaining formania ne	example a contra	in na		ceana		<b>.</b>	eleriti deve	95846.65	annan i.e.
An	inualized Com	mot	lity Sa	es -	Volumes and		Rate	R	Annual evenue
An Residential 5/8*	inualized Com	mod	lity Sa	es -		\$	Rate 6.1904	R S	Annual evenue 7,926
<u>, and de annaisean</u> ann i tha	inualized Com	mot	tity Sa	es -	Total Sales	\$ \$	Rate	R S S	Annual evenue 7,920 18,92
Residential 5/8*	inualized Com	moi	Jity Sa	es -	Total Sales 1,280,424.0	\$	Rate 6.1904	R S	Annual evenue 7,926

Other Operating Revenues

#### **Total Other Revenues**

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

Revenue Check - Proposed Rates vs. Cur	rent Rates	
Total Revenues at Proposed Rates	\$	80,536
Total Revenues at Current Rates	\$	80,533
Change In Revenues at Proposed Rates	\$	3
Staff's Recommended Change in Operating Revenues	5	0

# WR-2017-0285

Schedule 20 - Stonebridge

	Operating Revenues a	t Current Rates	
1	Tariffed Rate Revenues *	\$	567,362
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	567,362
4	* See "Revenues - Current Rates" for Details		

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

### Cost of Service

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

CCOS Schedule 20 Page 1 of 2

#### Schedule 20 - Stonebridge

#### Annualized Customer Counts and Customer Charge Revenues

		Ret	ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annual Revenue
Residential Rate A	50	0	50	\$	66.93	\$	40,159
Residential Rate A	0	334	334	\$	42.04	\$	168,497
Residential Rate B	2	0	2	\$	66.93	\$	1,607
Residential Rate B	0	262	262	\$	37.65	\$	118,373
Commercial Rate A 5/8*	0	15	15	\$	42.04	\$	7,568
Commercial Rate A 1*	0	26	26	\$	79.93	\$	24,939
Commercial Rate A 1.5*	0	13	13	\$	143.08	\$	22,321
Commercial Rate A 2"	0	2	2	\$	218.86	\$	5,254
Commercial Rate B 5/8*	0	9	9	\$	37.65	\$	4,067
Total	52	661	713			\$	392,786
21.11日本の時間は1月日の時間を招見ます。「「本のたまでのこと」」、そう	en en ser en ser en	22 - Arthorne Martine Martine		s <u>er</u> rochest se	110.00000000000000000000000000000000000	ante constant	weare states
Ann	ualized Comm	nodity Sales	- Volumes and Total Sales	Reve	nues Rate		Annual Revenue
Ann Residential Rate A	ualized Comm	nodity Sales		Reve s			
,	ualized Comm	nodity Sales		\$		5 \$ \$	tevenue -
Residential Rate A	ualized Comm	nodity Sales	Total Sales	\$ \$ \$	Rate	\$ \$ \$ \$	tevenue -
Residential Rate A Residential Rate A	ualized Comm	nodity Sales	Total Sales	\$ \$ \$ \$	Rate 6.1904	5 5 5 5 5	Revenue - 89,122 -
Residential Rate A Residential Rate A Residential Rate B Residential Rate B	ualized Comm	nodity Sales	Total Sales - 14,396,736.0 -	\$ \$ \$	Rate 6.1904	5 5 5 5 5 5 5 5 5 5 5	evenue - 89,122 - 44,369
Residential Rate A Residential Rate A Residential Rate B Residential Rate B Commercial Rate A 5/8*	ualized Comm	nodity Sales	Total Sales 14,396,736.0 10,699,032.0	\$ \$ \$ \$	Rate 6.1904 4.1470	5 5 5 5 5 5 5 5 5 5 5 5 5 5	evenue - 89,122 - 44,369 10,647
Residential Rate A Residential Rate A Residential Rate B Residential Rate B Commercial Rate A 5/8* Commercial Rate A 1*	ualized Comm	nodity Sales	Total Sales 14,396,736.0 10,699,032.0 1,719,915.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Rate 6.1904 4.1470 6.1904	5 5 5 5 5 5 5 5 5 5 5	44,369 10,647 18,455
Residential Rate A Residential Rate A Residential Rate B	ualized Comm	nodity Sales	Total Sales 14,396,736.0 10,699,032.0 1,719,915.0 2,981,186.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Rate 6.1904 4.1470 6.1904 6.1904	5 5 5 5 5 5 5 5 5 5 5 5 5 5	

Total		\$
Ó	ther Operating Revenues	

#### **Total Other Revenues**

Total Operating Revenues		
Residential Rate A	\$	40,159
Residential Rate A	\$	257,619
Residential Rate B	\$	1,607
Residential Rate B	\$	162,742
Commercial Rate A 5/8*	\$	18,215
Commercial Rate A 1"	\$	43,394
Commercial Rate A 1.5"	\$	31,549
Commercial Rate A 2*	\$	6,673
Commercial Rate B 5/8"	\$	5,413
Sub-Total Tariffed Rate Revenues	\$	567,371
Other Operating Revenues	\$	-
Total Revenues at Proposed Rates	\$	567,371
Revenue Check - Proposed Rates vs. Current F	Rates	
Total Revenues at Proposed Rates	\$	567,371
Total Revenues at Current Rates	\$	567,362
Change In Revenues at Proposed Rates	\$	9
Staff's Recommended Change in Operating Revenues	\$	0

Total References are concentrated	- <b>-</b>	-
Change In Revenues at Proposed Rates	\$	
Staff's Recommended Change in Operating Revenues	\$	

174,585

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	Operating Revenues a	t Current Rates	
1	Tariffed Rate Revenues *	\$	270,138
2	Other Operating Revenues *	\$	-
3	Total Operating Revenues	\$	270,138

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

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

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#### Schedule 21 - Wardsville

### Annualized Customer Counts and Customer Charge Revenues

		Ret	ail Customers				
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate		Annual Revenue
Residential 5/8*	365	QUATONIELA	365	\$	27.54	\$	120,61
Residential 1"	10		10	Ş	27.54	š	3,30
Commercial 5/8*	7		7	\$	27.54	ŝ	2,31
Commercial 1*	1		1	š	27.54	Š	33
Commercial 2*	2		2	ŝ	27.54	š	66
Wardsville 1*	1		1	ŝ	27.54	ŝ	33
Wardsville 2"	4		4	ş	27.54	ŝ	1,32
Wardsville 3*	2		2	Š	27.54	š	66
Total	392	0	392	Ŷ	21.04	š	129.54
	nualized Comm	nodity Sales -	Volumes and	Reve	enues		
		nodity Sales	Volumes and	Reve	enues		Annual
		nodity Sales -	Volumes and	Reve	enues Rate		Annual Kevenue
An		nodity Sales -	Total Sales				tevenue
An Residential 5/8*		nodity Sales -	Total Sales 14,016,000.0	\$	Rate	F \$	tevenue 147,82
An Residential 5/8* Residential 1*		nodity Sales -	Total Sales		Rate 10.5465	F	tevenue 147,82 4,05
An Residential 5/8" Residential 1" Commercial 5/8"		nodity Sales -	Total Sales 14,016,000.0 384,000.0 840,455.0	\$ \$ \$	Rate 10.5465 10.5465	\$ \$ \$ \$	tevenue 147,82 4,05 8,86
An Residential 5/8" Residential 1" Commercial 5/8" Commercial 1"		nodity Sales -	Total Sales 14,016,000.0 384,000.0 840,455.0 120,065.0	\$ \$ \$ \$	Rate 10.5465 10.5465 10.5465	5 5 5 5 5	tevenue 147,82 4,05 8,86 1,26
Ani Residential 5/8" Residential 1" Commercial 5/8" Commercial 1" Commercial 2"		nodity Sales -	Total Sales 14,016,000.0 384,000.0 840,455.0	\$ \$ \$ \$ \$ \$ \$	Rate 10.5465 10.5465 10.5465 10.5465	5 5 5 5 5 5	tevenue 147,82 4,05 8,86 1,26 2,53
Ani Residential 5/8" Residential 1" Commercial 5/8" Commercial 1" Commercial 2" Wardsville 1"		rodity Sales -	Total Sales 14,016,000.0 384,000.0 840,455.0 120,065.0 240,130.0 304,575.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Rate 10.5465 10.5465 10.5465 10.5465 10.5465	F S S S S S S	
Ani Residential 5/8" Residential 1" Commercial 5/8" Commercial 1" Commercial 2"		nodity Sales -	Total Sales 14,016,000.0 384,000.0 840,455.0 120,065.0 240,130.0	\$ \$ \$ \$ \$ \$ \$	Rate 10.5465 10.5465 10.5465 10.5465 10.5465 10.5465	5 5 5 5 5 5	tevenue 147,82 4,05 8,86 1,26 2,53 3,21

#### **Total Other Revenues**

Residential 5/8"	\$	268,439
Residential 1*	š	7.355
Commercial 5/8"	ŝ	11,178
Commercial 1"	\$	1,598
Commercial 2*	\$	3,194
Wardsville 1"	\$	3,544
Wardsville 2"	\$	14,172
Wardsville 3"	\$	7,086
Sub-Total Tariffed Rate Revenues	\$	316,566
Other Operating Revenues	\$	-
Total Revenues at Proposed Rates	\$	316,566

Revenue Check - Proposed Rates vs. Cun	rent Rates	
Total Revenues at Proposed Rates	\$	316,566
Total Revenues at Current Rates	s	270,138
Change In Revenues at Proposed Rates	\$	46,428
Staff's Recommended Change in Operating Revenues	S	46,420

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## Schedule 22 - Incline Village (Morgan County)

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

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

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### Schedule 22 - Incline Village (Morgan County)

## Annualized Customer Counts and Customer Charge Revenues

		Ret	all Customers			
Customer Type	Non-Metered Customers	Metered Customers	Total Customers		Rate	Annual Revenue
Residential	454		454	\$	66.93	\$ 364,636
Commercial	2		2	\$	66.93	\$ 1,607
Total	456	0	456			\$ 366,243
An	inualized Comn	nodity Sales -	Volumes and	Reve	nues	 - 30 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1
			Total Sales		Rate	Annual Revenue
Residential			-	\$	•	\$ -
				\$		\$

Other Operating Revenues		Total	
	14.13	0	ther Operating Revenues

#### **Total Other Revenues**

Total Operating Reve	enues	and an
Residential	\$	364,636
Commercial	\$	1,607
Sub-Total Tariffed Rate Revenues	\$	366,243
Other Operating Revenues	\$	-
Total Revenues at Proposed Rates	\$	366,243
Revenue Check - Proposed Rates vs.	Current Rates	
Total Revenues at Proposed Rates	\$	366,243
Total Revenues at Current Rates	\$	366,241

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

\$

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