

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Rate A & K	\$ 129,481,342	87.9%	\$ 110,251,776	85.6%	\$ 128,379,471	89.3%	\$ 18,127,695	16.4%
Rate B	4,322,791	2.9%	\$ 2,341,329	1.8%	\$ 4,322,791	3.0%	1,981,462	84.6%
Rate D	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Rate F & E	1,427,778	1.0%	\$ 1,486,105	1.2%	\$ 762,469	0.5%	(723,636)	-48.7%
Rate H	3,024,801	2.1%	\$ 3,024,801	2.3%	\$ 1,422,125	1.0%	(1,602,676)	
Rate J	8,952,604	6.1%	\$ 5,569,859	4.3%	\$ 8,952,604	6.2%	3,382,745	60.7%
Private Fire	-		\$ 6,137,739				(6,137,739)	
Total Sales	147,209,316	<u>100.0%</u>	128,811,609	<u>95.2%</u>	143,839,460	<u>100.0%</u>	15,027,851	11.7%
Other Revenues	<u>1,321,225</u>		<u>1,321,225</u>		<u>1,321,225</u>		-	0.0%
Total	<u>\$ 148,530,541</u>		<u>\$ 130,132,834</u>		<u>\$ 145,160,685</u>		<u>\$ 15,027,851</u>	11.5%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (Gal)	Total Revenue	Sales (Gal)	Total Revenue		
1							
2							
3							
4	Rate A and K	41,171,692	\$110,256,083	41,171,692	\$128,379,471	\$18,123,388	16.44%
5	Rate B	1,861,892	2,341,329	1,861,892	4,322,791	1,981,462	84.63%
6	Rate D	0	0	0	0	0	0.00%
7	Rate F	52,629	1,486,105	52,629	762,469	(723,636)	-48.69%
8	Rate H & G-1	1,152,353	3,024,801	1,152,353	1,422,125	0	0.00%
9	Rate J	5,089,328	5,569,859	5,089,328	8,952,604	3,382,745	60.73%
10	Rate E Hydrants		6,537,318		0	(6,537,318)	-100.00%
11							
12	Total	<u>49,327,894</u>	<u>129,215,495</u>	<u>49,327,894</u>	<u>143,839,460</u>	<u>\$14,623,965</u>	<u>11.32%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		1,321,225		1,321,225	0	0.00%
23							
24			<u>\$130,536,720</u>		<u>\$145,160,685</u>	<u>14,623,965</u>	<u>11.20%</u>
25							
26	Excluded ISRS		0				
27							
28	Grand Total		<u>\$130,536,720</u>				
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: St. Louis

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate H:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$0.00	\$0	0		\$11.14	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		\$11.58	0	0	0.00%
7	1"	0		0.00	0	0		\$12.35	0	0	0.00%
8	1-1/2"	0		0.00	0	0		\$15.43	0	0	0.00%
9	2"	0		0.00	0	0		\$17.11	0	0	0.00%
10	3"	0		0.00	0	0		\$39.14	0	0	0.00%
11	4"	0		0.00	0	0		\$54.19	0	0	0.00%
12	6"	0		0.00	0	0		\$83.34	0	0	0.00%
13	8"	0		0.00	0	0		\$179.65	0	0	0.00%
14	10"	0		0.00	0	0		\$274.70	0	0	0.00%
15	12"	0		0.00	0	0		\$373.52	0	0	0.00%
16											
17	Quarterly										
18	5/8"	0		0.00	0	0		16.35	0	0	0.00%
19	3/4"	0		0.00	0	0		17.65	0	0	0.00%
20	1"	0		0.00	0	0		19.97	0	0	0.00%
21	1-1/2"	0		0.00	0	0		29.19	0	0	0.00%
22	2"	0		0.00	0	0		34.26	0	0	0.00%
23	3"	0		0.00	0	0		100.34	0	0	0.00%
24	4"	0		0.00	0	0		145.48	0	0	0.00%
25	6"	0		0.00	0	0		232.94	0	0	0.00%
26	8"	0		0.00	0	0		521.88	0	0	0.00%
27	10"	0		0.00	0	0		807.02	0	0	0.00%
28	12"	0		0.00	0	0		1,103.47	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		1,152,353	0.646700	745,227		1,152,353	0.000000	0	(745,227)	-100.00%
33	Quarterly All Water		0	0.000000	0		0	0.000000	0	0	0.00%
34											
35											
36	Annual Fixed Charge				1,422,125				1,422,125	0	0.00%
37											
38	Total		1,152,353		\$2,167,352		1,152,353		\$1,422,125	(\$745,227)	-34.38%
39	Rate G-1										
40	Consumption		1,437,467	0.596500	857,449		0	0.000000			

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MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Rate F (9)	Rate E (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	381,962	336,890	13,827	30,137	0	0	229	879
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	220,958	188,035	8,507	23,267	0	0	243	906
TOTAL SS EXPENSE - OPERATION		602,920	524,926	22,334	53,404	0	0	472	1,784
Misc Exp Oper SS	2	322,783	284,695	11,685	25,468	0	0	194	742
Misc Exp Oper SS	2	187	165	7	15	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	4,286	3,780	155	338	0	0	3	10
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	115	101	4	9	0	0	0	0
Lake, River & Oth Maint SS	2	38,354	33,828	1,388	3,026	0	0	23	88
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	289,241	255,111	10,471	22,821	0	0	174	665
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		654,966	577,680	23,710	51,677	0	0	393	1,506
TOTAL SS EXPENSE		1,257,886	1,102,606	46,044	105,080	0	0	865	3,291
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	5,920,176	5,038,070	227,927	623,395	0	0	6,512	24,273
Labor & Exp Oper Pump	6	1,017,562	887,925	36,429	79,472	0	0	3,053	10,684
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	33,543	29,270	1,201	2,620	0	0	101	352
Rents Oper P	6	3,247	2,833	116	254	0	0	10	34
TOTAL PUMPING EXPENSE - OPERATION		6,974,528	5,958,097	265,673	705,739	0	0	9,675	35,343
Super & Eng Maint P	6	20,494	17,883	734	1,601	0	0	61	215
Struct & Improve Maint P	6	482,416	420,956	17,270	37,677	0	0	1,447	5,065
Power Prod Equip Maint P	6	334,922	292,253	11,990	26,157	0	0	1,005	3,517
Pump Equip Maint P	6	90,709	79,153	3,247	7,084	0	0	272	952
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		928,541	810,245	33,242	72,519	0	0	2,786	9,750
TOTAL PUMPING EXPENSES		7,903,069	6,768,342	298,914	778,258	0	0	12,461	45,093

PSC STAFF STUDY

Account	Ref.	Cost of Service	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection		
								Rate F	Rate E	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
										0.0
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	27	27	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	1,417,859	1,417,008	0	851	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	1,899,335	1,875,213	0	1,140	0	0	22,982	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	1,198,112	1,182,896	0	719	0	0	14,497	0	0.0
Misc Cust Accts Exp CA	13	193,091	190,639	0	116	0	0	2,336	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,708,424	4,665,783	0	2,825	0	0	39,816	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	3,472,279	2,974,701	78,126	155,211	0	0	39,931	223,962	(347.2)
Other Supplies & Exp AG	15	14,725	12,615	331	658	0	0	169	950	(1.5)
Other Supplies & Exp AG	15	369,488	316,540	8,313	16,516	0	0	4,249	23,832	(36.9)
Other Supplies & Exp AG	15	980,177	839,718	22,054	43,814	0	0	11,272	63,221	(98.0)
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	18,211,438	15,601,739	409,757	814,051	0	0	209,432	1,174,638	(1,821.1)
Outside Services AG	15	1,541,863	1,320,914	34,692	68,921	0	0	17,731	99,450	(154.2)
Outside Services AG	15	293,851	251,742	6,612	13,135	0	0	3,379	18,953	(29.4)
Property Insurance	15	2,208,835	1,892,309	49,699	98,735	0	0	25,402	142,470	(220.9)
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	132,312	113,352	2,977	5,914	0	0	1,522	8,534	(13.2)
Injuries & Damages	16	43,740	37,188	1,010	1,995	0	0	516	3,031	0.0
Employee Pension & Benefits	16	5,242,942	4,457,549	121,112	239,078	0	0	61,867	363,336	0.0
Employee Pension & Benefits	16	2,290,313	1,947,224	52,906	104,438	0	0	27,026	158,719	0.0
Employee Pension & Benefits	16	956,632	813,329	22,098	43,622	0	0	11,288	66,295	0.0
Reg Commision Exp	15	46,941	40,214	1,056	2,098	0	0	540	3,028	(4.7)
Rents AG	15	247,704	212,208	5,573	11,072	0	0	2,849	15,977	(24.8)
Goodwill Advertising Expense	15	7,600	6,511	171	340	0	0	87	490	(0.8)
Misc Exp AG	15	350,559	300,324	7,888	15,670	0	0	4,031	22,611	(35.1)
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		36,411,399	31,138,177	824,377	1,635,270	0	0	421,291	2,389,497	(2,787.8)
General Plant Maint AG	15	(975,661)	(835,849)	(21,952)	(43,612)	0	0	(11,220)	(62,930)	97.6
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		(975,661)	(835,849)	(21,952)	(43,612)	0	0	(11,220)	(62,930)	97.6
TOTAL A & G EXPENSE		35,435,738	30,302,328	802,424	1,591,658	0	0	410,071	2,326,567	(2,690.2)
										0.0
Total Operation & Maintenance Expense:		74,692,151	63,861,200	1,891,280	4,121,934	0	0	729,815	4,085,232	(2,690.2)
										0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Rate F (9)	Rate E (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	150,628	132,854	5,453	11,885	0	0	90	346
Struct & Imp P	6	5,318	4,640	190	415	0	0	16	56
Struct & Imp Pumps (STL)	6	89,080	77,731	3,189	6,957	0	0	267	935
Struct & Imp Pump Boosters	6	51,382	44,836	1,839	4,013	0	0	154	540
Struct & Imp WT	2	35,253	31,093	1,276	2,781	0	0	21	81
Struct & Imp WT Nth Pit (ST	2	132,420	116,794	4,794	10,448	0	0	79	305
Struct & Imp WT Ctrl Pit 1	2	44,013	38,819	1,593	3,473	0	0	26	101
Struct & Imp WT Ctrl Pit 3	2	385,773	340,252	13,965	30,437	0	0	231	887
Struct & Imp WT Sth Pit (ST	2	51,486	45,411	1,864	4,062	0	0	31	118
Struct & Imp WT Meramec (ST	2	149,975	132,278	5,429	11,833	0	0	90	345
Struct & Imp TD	7	139,301	117,751	4,778	7,787	0	0	2,006	6,979
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	17,393	14,901	391	777	0	0	200	1,122
Struct & Imp Leasehold	15	17,316	14,835	390	774	0	0	199	1,117
Struct & Imp Leasehold	15	3,384	2,899	76	151	0	0	39	218
Struct & Imp Store,Shop,Gar	15	6,358	5,447	143	284	0	0	73	410
Struct & Imp Misc	15	39,932	34,210	898	1,785	0	0	459	2,576
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	11	10	0	1	0	0	0	0
Supply Mains Nth Pit (STL)	2	3,963	3,495	143	313	0	0	2	9
Supply Mains Ctrl Pit (STL)	2	62,872	55,453	2,276	4,961	0	0	38	145
Supply Mains Sth Pit (STL)	2	5,456	4,812	198	430	0	0	3	13
Supply Mains Meramec Pit (S	2	21,022	18,541	761	1,659	0	0	13	48
Power Generation Equip Othe	6	425	371	15	33	0	0	1	4
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	54,938	47,939	1,967	4,291	0	0	165	577
Pump Equip Elec Pre46 (STL)	6	21,329	18,612	764	1,666	0	0	64	224
Pump Equip Elec Post46 (STL)	6	646,928	564,509	23,160	50,525	0	0	1,941	6,793
Pump Equip Elec Boosters Po	6	36,936	32,230	1,322	2,885	0	0	111	388
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	46,525	40,598	1,666	3,634	0	0	140	489
Pump Equip Hydraulic	6	1,841	1,606	66	144	0	0	6	19
Pump Equip Other	6	16,305	14,228	584	1,273	0	0	49	171
WT Equip Non-Media	2	74,198	65,443	2,686	5,854	0	0	45	171
WT Equip Non-Med North (STL	2	247,070	217,916	8,944	19,494	0	0	148	568
WT Equip Non Media Ctrl 1 &	2	62,865	55,447	2,276	4,960	0	0	38	145
WT Equip Non Media Ctrl 3 (	2	654,581	577,340	23,696	51,646	0	0	393	1,506
WT Equip Non Media Sth (STL	2	117,569	103,696	4,256	9,276	0	0	71	270
WT Equip Non Media Mer (STL	2	206,980	182,556	7,493	16,331	0	0	124	476
WT Equip Filter Media	2	24,122	21,276	873	1,903	0	0	14	55
Dist Reservoirs & Standpipe	5	91	73	3	5	0	0	2	8
Elevated Tanks & Standpipes	5	57,730	46,253	1,882	3,060	0	0	1,461	5,074
Ground Level Facilities	5	216,519	173,475	7,059	11,476	0	0	5,478	19,032
TD Mains Not Classified by	7	13,814	11,677	474	772	0	0	199	692
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8" "	4	172,523	145,834	5,918	9,644	0	0	2,484	8,643
TD Mains 10 to 16" "	3	2,174	1,848	76	165	0	0	19	66
TD Mains 18 & Grtr "	3	8,703	7,398	304	662	0	0	76	264
TD Mains AC 4 (STL) "	4	49,040	41,454	1,682	2,741	0	0	706	2,457
TD Mains CI <10 1900-28 (S"	4	41,881	35,402	1,437	2,341	0	0	603	2,098
TD Mains CI <10 1929-56 (S"	4	256,393	216,729	8,794	14,332	0	0	3,692	12,845
TD Mains CI <10 1957-93 (S"	4	801,812	677,772	27,502	44,821	0	0	11,546	40,171
TD Mains CI 12 (STL) "	3	195,458	166,139	6,821	14,874	0	0	1,700	5,922
TD Mains CI 16 (STL) "	3	287,471	244,350	10,033	21,877	0	0	2,501	8,710
TD Mains DI 6-8 (STL) "	4	3,963,495	3,350,342	135,948	221,559	0	0	57,074	198,571
TD Mains DI 12 (STL) "	3	992,452	843,584	34,637	75,526	0	0	8,634	30,071
TD Mains DI 16 & >(STL)	3	1,693,226	1,439,242	59,094	128,854	0	0	14,731	51,305
T & D Mains - PL 12 (STL)	4	20,750	17,540	712	1,160	0	0	299	1,040
TD Mains LJ 20 (STL) "	3	67,652	57,504	2,361	5,148	0	0	589	2,050
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	2,533	2,386	0	5	0	0	143	0
Meters Bronze Case	9	206,014	197,732	0	6,737	0	0	1,545	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	488,258	468,630	0	15,966	0	0	3,662	0
Meters Other-Rem Rdr Unts	9	102,115	98,010	0	3,339	0	0	766	0
Meter Installations	9	67,420	64,710	0	2,205	0	0	506	0
Meter Installation Other	9	251,083	240,989	0	8,210	0	0	1,883	0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
Hydrants	8	761,139	0	0	0	0	0	0	761,139	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	62,355	53,420	1,403	2,787	0	0	717	4,022	(6.2)
Comp & Periph Equip	15	758,118	649,480	17,058	33,888	0	0	8,718	48,899	(75.8)
Computer Software	15	1,001,390	857,891	22,531	44,762	0	0	11,516	64,590	(100.1)
Comp Software Personal	15	12,528	10,733	282	560	0	0	144	808	(1.3)
Data Handling Equipment	15	974	834	22	44	0	0	11	63	(0.1)
Other Office Equipment	15	11,641	9,973	262	520	0	0	134	751	(1.2)
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	350,687	300,434	7,890	15,676	0	0	4,033	22,619	(35.1)
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	3,243	2,778	73	145	0	0	37	209	(0.3)
Tools,Shop,Garage Equip	15	62,702	53,717	1,411	2,803	0	0	721	4,044	(6.3)
Tools,Shop,Garage Equip Oth	15	203,890	174,673	4,588	9,114	0	0	2,345	13,151	(20.4)
Laboratory Equipment	2	46,269	40,809	1,675	3,651	0	0	28	106	0.0
Laboratory Equip Other	2	10,135	8,939	367	800	0	0	6	23	0.0
Power Operated Equipment	15	55,837	47,836	1,256	2,496	0	0	642	3,601	(5.6)
Comm Equip Non-Telephone	15	54,424	46,625	1,225	2,433	0	0	626	3,510	(5.4)
Comm Equip Telephone	15	6,798	5,824	153	304	0	0	78	438	(0.7)
Misc Equipment	15	31,318	26,830	705	1,400	0	0	360	2,020	(3.1)
Other Tangible Property	17	1,224	1,003	38	74	0	0	12	96	0.0
Total Depreciation Expense		17,018,227	14,021,700	495,086	996,078	0	0	157,775	1,347,317	(270.0)
Amort-Other UP	18	(1,650,196)	(1,353,986)	(50,991)	(100,002)	0	0	(16,502)	(128,715)	

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	970,469	814,223	26,882	55,705	0	0	9,511	64,051	(97.0)
Property Taxes	18	7,704,374	6,321,439	238,065	466,885	0	0	77,044	600,941	0.0
FUTA	16	30,443	25,883	703	1,388	0	0	359	2,110	0.0
FICA	16	1,305,774	1,110,169	30,163	59,543	0	0	15,408	90,490	0.0
SUTA	16	62,447	53,092	1,443	2,848	0	0	737	4,328	0.0
Other Taxes & Licenses	15	60,281	51,643	1,356	2,695	0	0	693	3,888	(6.0)
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		10,133,788	8,376,449	298,613	589,064	0	0	103,752	765,808	(103.1)
Income Taxes	18	9,980,397	8,188,916	308,394	604,812	0	0	99,804	778,471	0.0
Utility Income Available for Return	18	35,313,429	28,974,668	1,091,185	2,139,994	0	0	353,134	2,754,447	0.0
Total Cost of Service		145,487,796	122,068,948	4,033,567	8,351,879	0	0	1,427,778	9,602,561	(3,063.3)
Less: Other Water Revenues	19	(1,321,225)	(1,321,225)				0	0		0.0
Contract Sales	19	(857,449)	(719,400)	(23,751)	(49,218)	0	0	(8,403)	(56,592)	85.7
Revenue Contributor	19									
Total Other Water Revenues		(2,178,674)	(2,040,625)	(23,751)	(49,218)	0	0	(8,403)	(56,592)	85.7
Total Cost of Service Related to Sales of Water		\$ 143,309,122	\$ 120,028,323	\$ 4,009,816	\$ 8,302,661	\$ -	\$ -	\$ 1,419,375	\$ 9,545,969	(2,977.6)
Reallocation of Public Fire	20		8,666,629	286,374	592,965	0			(9,545,969)	0.0
Reallocation of Rate D			0	0	0	0				0.0
Total		\$ 143,309,122	\$ 128,694,952	\$ 4,296,190	\$ 8,895,627	\$ -	\$ -	\$ 1,419,375	\$ -	(2,977.6)
		\$ 2,178,674	\$ 2,107,615	\$ 26,600	\$ 56,978			\$ 8,403	\$ 195	
		\$ 145,487,796	\$ 130,802,567	\$ 4,322,791	\$ 8,952,604	\$ -	\$ -	\$ 1,427,778	\$ 48,953.69	
	19		0	0	0	0	0	0	0	
		\$ 145,487,796	\$ 130,802,567	\$ 4,322,791	\$ 8,952,604	\$ -	\$ -	\$ 1,427,778		

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection	
								Rate F	Rate E
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE BASE									
Organization	17	\$ 214,712	\$ 176,021	\$ 6,678	\$ 13,054	\$ -	\$ -	\$ 2,147	\$ 16,812
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	91,400	80,615	3,309	7,211	0	0	55	210
Land & Ld Rights P	6	284,588	248,331	10,188	22,226	0	0	854	2,988
Land & Ld Rights WT	2	1,893,644	1,670,194	68,550	149,409	0	0	1,136	4,355
Land & Ld Rights TD	7	3,987,189	3,370,371	136,761	222,884	0	0	57,416	199,758
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	3,245,468	2,862,503	117,486	256,067	0	0	1,947	7,465
Struct & Imp P	6	244,193	213,083	8,742	19,071	0	0	733	2,564
Struct & Imp Pumps (STL)	6	2,652,162	2,314,277	94,947	207,134	0	0	7,956	27,848
Struct & Imp Pump Boosters	6	2,165,323	1,889,461	77,519	169,112	0	0	6,496	22,736
Struct & Imp WT	2	2,021,483	1,782,948	73,178	159,495	0	0	1,213	4,649
Struct & Imp WT Nth PIt (ST	2	5,705,487	5,032,240	206,539	450,163	0	0	3,423	13,123
Struct & Imp WT Ctrl PIt 1	2	508,975	448,916	18,425	40,158	0	0	305	1,171
Struct & Imp WT Ctrl PIt 3	2	13,147,707	11,596,278	475,947	1,037,354	0	0	7,889	30,240
Struct & Imp WT Sth PIt (ST	2	1,877,241	1,655,727	67,956	148,114	0	0	1,126	4,318
Struct & Imp WT Meramec (ST	2	5,005,188	4,414,576	181,188	394,909	0	0	3,003	11,512
Struct & Imp TD	7	2,770,132	2,341,593	95,016	154,850	0	0	39,890	138,784
Struct & Imp TD Spec Cross	7	(81,503)	(68,894)	(2,796)	(4,556)	0	0	(1,174)	(4,083)
Struct & Imp SCADA	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	642,722	550,620	14,461	28,730	0	0	7,391	41,456
Struct & Imp Leasehold	15	(176,279)	(151,018)	(3,966)	(7,880)	0	0	(2,027)	(11,370)
Struct & Imp Store,Shop,Gar	15	254,228	217,797	5,720	11,364	0	0	2,924	16,398
Struct & Imp Misc	15	1,385,063	1,186,583	31,164	61,912	0	0	15,928	89,337
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	2,915	2,571	106	230	0	0	2	7
Supply Mains Nth PIt (STL)	2	77,935	68,739	2,821	6,149	0	0	47	179
Supply Mains Ctrl PIt (STL)	2	1,967,156	1,735,032	71,211	155,209	0	0	1,180	4,524
Supply Mains Sth PIt (STL)	2	7,830	6,906	283	618	0	0	5	18
Supply Mains Meramec PIt (S	2	600,725	529,839	21,746	47,397	0	0	360	1,382
Power Generation Equip Othe	6	15,686	13,688	562	1,225	0	0	47	165
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	2,232,279	1,947,887	79,916	174,341	0	0	6,697	23,439
Pump Equip Elec Pre46 (STL)	6	846,256	738,443	30,296	66,093	0	0	2,539	8,886
Pump Equip Elec Post46 (STL)	6	13,156,846	11,480,664	471,015	1,027,550	0	0	39,471	138,147
Pump Equip Elec Boosters Po	6	(229,910)	(200,619)	(8,231)	(17,956)	0	0	(690)	(2,414)
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	60,383	52,690	2,162	4,716	0	0	181	634
Pump Equip Diesel Ctrl PIt	6	557,385	486,374	19,954	43,532	0	0	1,672	5,853
Pump Equip Hydraulic	6	75,197	65,617	2,692	5,873	0	0	226	790
Pump Equip Other	6	650,555	567,674	23,290	50,808	0	0	1,952	6,831
WT Equip Non-Media	2	2,582,363	2,277,644	93,482	203,748	0	0	1,549	5,939
WT Equip Non-Med North (STL	2	4,893,991	4,316,500	177,162	386,136	0	0	2,936	11,256
WT Equip Non Media Ctrl 1 &	2	(3,380)	(2,981)	(122)	(267)	0	0	(2)	(8)
WT Equip Non Media Ctrl 3 (	2	13,613,727	12,007,307	492,817	1,074,123	0	0	8,168	31,312
WT Equip Non Media Sth (STL	2	2,168,177	1,912,332	78,488	171,069	0	0	1,301	4,987
WT Equip Non Media Mer (STL	2	2,966,014	2,616,024	107,370	234,019	0	0	1,780	6,822
WT Equip Filter Media	2	846,870	746,939	30,657	66,818	0	0	508	1,948
Dist Reservoirs & Standpipe	5	4,026	3,226	131	213	0	0	102	354
Elevated Tanks & Standpipes	5	1,716,092	1,374,933	55,945	90,953	0	0	43,417	150,844
Ground Level Facilities	5	4,574,696	3,665,246	149,135	242,459	0	0	115,740	402,116
TD Mains Not Classified by	7	1,032,108	872,441	35,401	57,695	0	0	14,862	51,709
T & D Mains AC 4 (STL)	4	2,212,793	1,870,474	75,899	123,695	0	0	31,864	110,861
T & D Mains Galv 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains 10 to 16" "	3	144,106	122,490	5,029	10,966	0	0	1,254	4,366
CI-10" & Smaller-1900-1928	3	1,364,476	1,159,805	47,620	103,837	0	0	11,871	41,344

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
CI-10" & Smaller 1929-1956	4	3,607,433	3,049,363	123,735	201,656	0	0	51,947	180,732	0.0
CI-10" & Smaller-1957-1993	4	20,676,597	17,477,927	709,207	1,155,822	0	0	297,743	1,035,898	0.0
T & D Mains - DI 6-8 (STL)	4	225,585,895	190,687,757	7,737,596	12,610,252	0	0	3,248,437	11,301,853	0.0
TD Mains	4	575,437	486,417	19,737	32,167	0	0	8,286	28,829	0.0
TD Mains 18 & Grtr "	3	11,385,322	9,677,524	397,348	866,423	0	0	99,052	344,975	0.0
CI-12" (STL)	3	7,506,526	6,380,547	261,978	571,247	0	0	65,307	227,448	0.0
CI-16" (STL)	4	9,631,317	8,141,352	330,354	538,391	0	0	138,691	482,529	0.0
TD Mains DI 12 (STL) "	3	56,066,835	47,656,810	1,956,733	4,266,686	0	0	487,781	1,698,825	0.0
TD Mains DI 16 & >(STL)	3	96,325,773	81,876,907	3,361,769	7,330,391	0	0	838,034	2,918,671	0.0
T & D Mains - PL 12 (STL)	4	1,356,209	1,146,403	46,518	75,812	0	0	19,529	67,946	0.0
TD Mains LJ 20 (STL) "	3	2,839,030	2,413,176	99,082	216,050	0	0	24,700	86,023	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	18,745	17,656	0	34	0	0	1,055	0	0.0
Meters Bronze Case	9	8,394,154	8,056,709	0	274,489	0	0	62,956	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	14,226,342	13,654,443	0	465,201	0	0	106,698	0	0.0
Meters Other-Rem Rdr Unts	9	2,357,609	2,262,833	0	77,094	0	0	17,682	0	0.0
Meter Installations	9	1,191,136	1,143,252	0	38,950	0	0	8,934	0	0.0
Meter Installation Other	9	6,509,531	6,247,848	0	212,862	0	0	48,821	0	0.0
Hydrants	8	27,311,811	0	0	0	0	0	0	27,311,811	0.0
Other P/E Intangible	15	86,329	73,958	1,942	3,859	0	0	993	5,568	(8.6)
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	1,435,572	1,229,855	32,300	64,170	0	0	16,509	92,594	(143.6)
Comp & Periph Equip	15	4,917,476	4,212,802	110,643	219,811	0	0	56,551	317,177	(491.7)
Computer Software	15	3,635,797	3,114,787	81,805	162,520	0	0	41,812	234,509	(363.6)
Comp Software Personal	15	56,429	48,343	1,270	2,522	0	0	649	3,640	(5.6)
Data Handling Equipment	15	14,257	12,214	321	637	0	0	164	920	(1.4)
Other Office Equipment	15	98,101	84,043	2,207	4,385	0	0	1,128	6,328	(9.8)
Trans Equip Lt Duty Trks	15	(832,664)	(713,343)	(18,735)	(37,220)	0	0	(9,576)	(53,707)	83.3
Trans Equip Hvy Duty Trks	15	540,743	463,255	12,167	24,171	0	0	6,219	34,878	(54.1)
Trans Equip Autos	15	(194,081)	(166,269)	(4,367)	(8,675)	0	0	(2,232)	(12,518)	19.4
Trans Equip Other	15	94,245	80,740	2,121	4,213	0	0	1,084	6,079	(9.4)
Stores Equipment	15	436,573	374,012	9,823	19,515	0	0	5,021	28,159	(43.7)
Tools,Shop,Garage Equip	15	470,203	402,823	10,580	21,018	0	0	5,407	30,328	(47.0)
Tools,Shop,Garage Equip Oth	15	1,854,911	1,589,102	41,735	82,915	0	0	21,331	119,642	(185.5)
Laboratory Equipment	2	474,951	418,907	17,193	37,474	0	0	285	1,092	0.0
Laboratory Equip Other	2	97,580	86,066	3,532	7,699	0	0	59	224	0.0
Power Operated Equipment	15	236,157	202,316	5,314	10,556	0	0	2,716	15,232	(23.6)
Comm Equip Non-Telephone	15	477,451	409,032	10,743	21,342	0	0	5,491	30,796	(47.7)
Comm Equip Telephone	15	89,177	76,398	2,006	3,986	0	0	1,026	5,752	(8.9)
Misc Equipment	15	518,467	444,171	11,666	23,175	0	0	5,962	33,441	(51.8)
Other Tangible Property	17	(7,813)	(6,405)	(243)	(475)	0	0	(78)	(612)	0.0
Total Utility Plant in Service		616,041,983	505,083,832	19,131,928	37,473,156	0	0	6,133,844	48,217,619	(1,604.1)
Other Rate Base Items										0.0
Add:										0.0
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	5,977,835	5,121,211	134,501	267,209	0	0	68,745	385,570	(597.8)
Materials and Supplies	15	2,807,404	2,405,103	63,167	125,491	0	0	32,285	181,078	(280.7)
Prepayments	15	981,911	841,203	22,093	43,891	0	0	11,292	63,333	(98.2)
OPEB Tracker	16	1,131,586	962,074	26,140	51,600	0	0	13,353	78,419	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0	0.0
Interest Expense Offset	17	(1,789,823)	(1,467,297)	(55,663)	(108,821)	0	0	(17,898)	(140,143)	0.0
Income Tax Offset	17	604,265	495,376	18,793	36,739	0	0	6,043	47,314	0.0
Ciac	17	(99,345,824)	(81,443,707)	(3,089,655)	(6,040,226)	0	0	(993,458)	(7,778,778)	0.0
Customer Advances	17	(54,656,622)	(44,807,499)	(1,699,821)	(3,323,123)	0	0	(546,566)	(4,279,614)	0.0
Deferred Income Taxes	17	(46,197,237)	(37,872,495)	(1,436,734)	(2,808,792)	0	0	(461,972)	(3,617,244)	0.0
Tank Painting Tracker	17	(169,806)	(139,207)	(5,281)	(10,324)	0	0	(1,698)	(13,296)	0.0
Pensions	16	(4,661,568)	(3,963,265)	(107,682)	(212,568)	0	0	(55,007)	(323,047)	0.0
Total Other Rate Base Elements		(195,317,879)	(159,868,501)	(6,130,144)	(11,978,922)	0	0	(1,944,882)	(15,396,407)	(976.7)
Total Original Cost Measure of Value		\$ 420,724,104	\$ 345,215,331	\$ 13,001,784	\$ 25,494,234	\$ -	\$ -	\$ 4,188,962	\$ 32,821,212	(2,580.8)

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
T&D OP BASIS FOR FACTOR 11		3,216,164	2,824,210	76,136	142,248	0	0	62,233	111,336	0.0
FACTOR 11			0.8781	0.0237	0.0442	0.0000	0.0000	0.0194	0.0346	1.0000
T&D Mnt BASIS FOR FACTOR 12		3,283,601	2,463,541	72,709	128,354	0	0	57,113	561,885	0.0
FACTOR 12			0.7503	0.0221	0.0391	0.0000	0.0000	0.0174	0.1711	1.0000
A&G BASIS FOR FACTOR 15		26,470,894	22,678,395	596,613	1,183,961	0	0	305,679	1,706,245	0.0
FACTOR 15			0.8567	0.0225	0.0447	0.0000	0.0000	0.0115	0.0645	0.9999
LABOR BASIS FOR FACTOR 16		26,873,940	22,845,157	621,205	1,226,490	0	0	318,037	1,862,801	(249.7)
FACTOR 16			0.8502	0.0231	0.0456	0.0000	0.0000	0.0118	0.0693	1.0000
UPIS BASIS FOR FACTOR 17		615,835,084	504,914,216	19,125,493	37,460,577	0	0	6,131,775	48,201,419	(1,604.1)
FACTOR 17			0.8198	0.0311	0.0608	0.0000	0.0000	0.0100	0.0783	1.0000
RATE BASE BASIS FOR FACTOR 18		420,724,104	345,215,331	13,001,784	25,494,234	0	0	4,188,962	32,821,212	(2,580.8)
FACTOR 18			0.8205	0.0309	0.0606	0.0000	0.0000	0.0100	0.0780	1.0000
TOTAL COS BASIS FOR FACTOR 19		144,470,386	121,214,510	4,005,629	8,294,076	0	0	1,417,728	9,535,482	(2,961.6)
FACTOR 19			0.8390	0.0277	0.0574	0.0000	0.0000	0.0098	0.0660	0.9999
COS w/o Fire Factor 20		134,454,394	122,068,948	4,033,567 #	8,351,879	0 #	0			
FACTOR 20			0.9079	0.0300	0.0621	0.0000	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Rate A	4 Rate B	6 Rate J	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.8510	0.0385	0.1053	-	-	0.0011	0.0041	1.0000
2	0.8820	0.0362	0.0789	-	-	0.0006	0.0023	1.0000
3	0.8500	0.0349	0.0761	-	-	0.0087	0.0303	1.0000
4	0.8453	0.0343	0.0559	-	-	0.0144	0.0501	1.0000
5	0.8012	0.0326	0.0530	-	-	0.0253	0.0879	1.0000
6	0.8726	0.0358	0.0781	-	-	0.0030	0.0105	1.0000
7	0.8453	0.0343	0.0559	-	-	0.0144	0.0501	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9598	-	0.0327	-	-	0.0075	-	1.0000
10	0.9419	-	0.0018	-	-	0.0563	-	1.0000
11	0.8781	0.0237	0.0442	-	-	0.0194	0.0346	1.0000
12	0.7503	0.0221	0.0391	-	-	0.0174	0.1711	1.0000
13	0.9873	-	0.0006	-	-	0.0121	-	1.0000
14	0.9994	-	0.0006	-	-	-	-	1.0000
15	0.8567	0.0225	0.0447	-	-	0.0115	0.0645	0.9999
16	0.8502	0.0231	0.0456	-	-	0.0118	0.0693	1.0000
17	0.8198	0.0311	0.0608	-	-	0.0100	0.0783	1.0000
18	0.8205	0.0309	0.0606	-	-	0.0100	0.0780	1.0000
19	0.8390	0.0277	0.0574	-	-	0.0098	0.0660	0.9999
20	0.9079	0.0300	0.0621	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

Account	Factor	Cost of								
Ref.	Service									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	381,962	212,294	168,560	0	0	0	0	1,108	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	220,958	219,809	0	0	0	0	0	1,149	0.0
TOTAL SS EXPENSE - OPERATION		602,920	432,103	168,560	0	0	0	0	2,257	0.0
Misc Exp Oper SS	2	322,783	179,403	142,444	0	0	0	0	936	0.0
Misc Exp Oper SS	2	187	104	83	0	0	0	0	1	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	4,286	2,382	1,891	0	0	0	0	12	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	115	64	51	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	38,354	21,317	16,926	0	0	0	0	111	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	289,241	160,760	127,642	0	0	0	0	839	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		654,966	364,030	289,036	0	0	0	0	1,899	0.0
TOTAL SS EXPENSE		1,257,886	796,134	457,596	0	0	0	0	4,156	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	5,920,176	5,889,391	0	0	0	0	0	30,785	0.0
Labor & Exp Oper Pump	6	1,017,562	559,557	444,268	0	0	0	0	13,737	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	33,543	18,445	14,645	0	0	0	0	453	0.0
Rents Oper P	6	3,247	1,786	1,418	0	0	0	0	44	0.0
TOTAL PUMPING EXPENSE - OPERATION		6,974,528	6,469,179	460,330	0	0	0	0	45,019	0.0
Super & Eng Maint P	6	20,494	11,270	8,948	0	0	0	0	277	0.0
Struct & Improve Maint P	6	482,416	265,281	210,623	0	0	0	0	6,513	0.0
Power Prod Equip Maint P	6	334,922	184,174	146,227	0	0	0	0	4,521	0.0
Pump Equip Maint P	6	90,709	49,881	39,604	0	0	0	0	1,225	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		928,541	510,605	405,401	0	0	0	0	12,535	0.0
TOTAL PUMPING EXPENSES		7,903,069	6,979,784	865,731	0	0	0	0	57,554	0.0

MISSOURI-AMERICAN WATER COMPANY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
WATER TREATMENT										
Super & Eng Oper WT	2	82,865	46,056	36,568	0	0	0	0	240	0.0
Chemicals	1	6,622,792	6,588,353	0	0	0	0	0	34,439	0.0
Labor & Exp Oper WT	2	1,914,090	1,063,851	844,688	0	0	0	0	5,551	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	470,210	261,343	207,504	0	0	0	0	1,364	0.0
Misc Exp Oper WT	1	21,593	21,481	0	0	0	0	0	112	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	(95)	(53)	(42)	0	0	0	0	(0)	0.0
TOTAL WT EXPENSE - OPERATION		9,111,455	7,981,032	1,088,718	0	0	0	0	41,705	0.0
Super & Eng Maint WT	2	1,189,430	661,085	524,895	0	0	0	0	3,449	0.0
Struct & Improve Maint WT	2	30,659	17,040	13,530	0	0	0	0	89	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	929,398	516,559	410,143	0	0	0	0	2,695	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		2,149,487	1,194,685	948,569	0	0	0	0	6,234	0.0
TOTAL WT EXPENSE		11,260,942	9,175,717	2,037,287	0	0	0	0	47,939	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	1,120,396	222,735	0	500,593	183,185	153,382	0	60,501	0.0
Storage Facility Exp	5	3,202	874	0	1,965	0	0	0	362	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	2,216,661	638,398	0	1,435,288	0	0	0	142,975	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	529,906	0	0	0	525,932	0	0	3,974	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	466,395	0	0	0	0	440,137	0	26,258	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	1,053,429	209,422	0	470,672	172,236	144,214	0	56,885	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	65,470	13,015	0	29,252	10,704	8,963	0	3,535	0.0
TOTAL T & D EXPENSE OPERATION		5,455,459	1,084,444	0	2,437,770	892,056	746,696	0	294,491	0.0
Super & Eng Maint TD	12	100,147	18,617	0	41,861	8,412	12,378	0	18,878	0.0
Struct & Improve Maint TD	12	24,409	4,538	0	10,203	2,050	3,017	0	4,601	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	25,272	6,899	0	15,512	0	0	0	2,861	0.0
TD Main Maint TD	7	2,095,778	603,584	0	1,357,016	0	0	0	135,178	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	21	0	0	0	0	0	0	21	0.0
Services Maint TD	10	430,024	0	0	0	0	405,814	0	24,210	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	277,862	0	0	0	275,778	0	0	2,084	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	454,644	0	0	0	0	0	0	454,644	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	5,262,476	978,294	0	2,199,715	442,048	650,442	0	991,977	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
Permits TD	12	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		8,670,633	1,611,933	0	3,624,308	728,289	1,071,651	0	1,634,453	0.0
TOTAL T & D EXPENSE		14,126,092	2,696,377	0	6,062,078	1,620,345	1,818,347	0	1,928,945	0.0

MISSOURI-AMERICAN WATER COMPANY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
CUSTOMER ACCOUNTS										
Supervision CA	13	27	0	0	0	0	0	27	0	0.0
Meter Reading Exp CA	14	1,417,859	0	0	0	0	0	1,417,859	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	1,899,335	0	0	0	0	0	1,876,353	22,982	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	1,198,112	0	0	0	0	0	1,183,615	14,497	0.0
Misc Cust Accts Exp CA	13	193,091	0	0	0	0	0	190,755	2,336	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,708,424	0	0	0	0	0	4,668,608	39,816	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	3,472,279	909,737	440,979	795,152	212,503	238,546	612,510	263,893	1,041.7
Other Supplies & Exp AG	15	14,725	3,858	1,870	3,372	901	1,012	2,597	1,119	4.4
Other Supplies & Exp AG	15	369,488	96,806	46,925	84,613	22,613	25,384	65,178	28,081	110.8
Other Supplies & Exp AG	15	980,177	256,806	124,482	224,461	59,987	67,338	172,903	74,493	294.1
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	18,211,438	4,771,397	2,312,853	4,170,419	1,114,540	1,251,126	3,212,498	1,384,069	5,463.4
Outside Services AG	15	1,541,863	403,968	195,817	353,087	94,362	105,926	271,985	117,182	462.6
Outside Services AG	15	293,851	76,989	37,319	67,292	17,984	20,188	51,835	22,333	88.2
Property Insurance	15	2,208,835	578,715	280,522	505,823	135,181	151,747	389,638	167,871	662.7
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	132,312	34,666	16,804	30,299	8,097	9,090	23,340	10,056	39.7
Injuries & Damages	16	43,740	11,565	5,389	10,751	2,869	3,224	6,390	3,552	0.0
Employee Pension & Benefits	16	5,242,942	1,386,234	645,930	1,288,715	343,937	386,405	765,994	425,727	0.0
Employee Pension & Benefits	16	2,290,313	605,559	282,167	562,959	150,245	168,796	334,615	185,973	0.0
Employee Pension & Benefits	16	956,632	252,934	117,857	235,140	62,755	70,504	139,764	77,679	0.0
Reg Commision Exp	15	46,941	12,299	5,962	10,749	2,873	3,225	8,280	3,568	14.1
Rents AG	15	247,704	64,898	31,458	56,724	15,159	17,017	43,695	18,826	74.3
Goodwill Advertising Exp	15	7,600	1,991	965	1,740	465	522	1,341	578	2.3
Misc Exp AG	15	350,559	91,846	44,521	80,278	21,454	24,083	61,839	26,642	105.2
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		36,411,399	9,560,267	4,591,820	8,481,575	2,265,926	2,544,131	6,164,402	2,811,641	8,363.3
General Plant Maint AG	15	(975,661)	(255,623)	(123,909)	(223,426)	(59,710)	(67,028)	(172,107)	(74,150)	(292.7)
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		(975,661)	(255,623)	(123,909)	(223,426)	(59,710)	(67,028)	(172,107)	(74,150)	(292.7)
TOTAL A & G EXPENSE		35,435,738	9,304,644	4,467,911	8,258,149	2,206,215	2,477,103	5,992,295	2,737,491	8,070.6
Total Operation & Maintenance Expenses		74,692,151	28,952,655	7,828,525	14,320,227	3,826,560	4,295,451	10,660,903	4,815,900	8,070.6

MISSOURI-AMERICAN WATER COMPANY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	150,628	83,719	66,472	0	0	0	0	437	0.0
Struct & Imp P	6	5,318	2,924	2,322	0	0	0	0	72	0.0
Struct & Imp Pumps (STL)	6	89,080	48,985	38,892	0	0	0	0	1,203	0.0
Struct & Imp Pump Boosters	6	51,382	28,255	22,433	0	0	0	0	694	0.0
Struct & Imp WT	2	35,253	19,594	15,557	0	0	0	0	102	0.0
Struct & Imp WT Nth Pilt (ST	2	132,420	73,599	58,437	0	0	0	0	384	0.0
Struct & Imp WT Ctrl Pilt 1	2	44,013	24,462	19,423	0	0	0	0	128	0.0
Struct & Imp WT Ctrl Pilt 3	2	385,773	214,413	170,242	0	0	0	0	1,119	0.0
Struct & Imp WT Sth Pilt (ST	2	51,486	28,616	22,721	0	0	0	0	149	0.0
Struct & Imp WT Meramec (ST	2	149,975	83,356	66,184	0	0	0	0	435	0.0
Struct & Imp TD	7	139,301	40,119	0	90,197	0	0	0	8,985	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	17,393	4,557	2,209	3,983	1,064	1,195	3,068	1,322	5.2
Struct & Imp Leasehold	15	17,316	4,537	2,199	3,965	1,060	1,190	3,055	1,316	5.2
Struct & Imp Leasehold	15	3,384	887	430	775	207	232	597	257	1.0
Struct & Imp Store,Shop,Gar	15	6,358	1,666	807	1,456	389	437	1,122	483	1.9
Struct & Imp Misc	15	39,932	10,462	5,071	9,144	2,444	2,743	7,044	3,035	12.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	11	6	5	0	0	0	0	0	0.0
Supply Mains Nth Pilt (STL)	2	3,963	2,203	1,749	0	0	0	0	11	0.0
Supply Mains Ctrl Pilt (STL)	2	62,872	34,944	27,745	0	0	0	0	182	0.0
Supply Mains Sth Pilt (STL)	2	5,456	3,032	2,408	0	0	0	0	16	0.0
Supply Mains Meramec Pilt (S	2	21,022	11,684	9,277	0	0	0	0	61	0.0
Power Generation Equip Othe	6	425	234	186	0	0	0	0	6	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	54,938	30,210	23,986	0	0	0	0	742	0.0
Pump Equip Elec Pre46 (STL)	6	21,329	11,729	9,312	0	0	0	0	288	0.0
Pump Equip Elec Post46 (STL)	6	646,928	355,746	282,449	0	0	0	0	8,734	0.0
Pump Equip Elec Boosters Po	6	36,936	20,311	16,126	0	0	0	0	499	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Pilt	6	46,525	25,584	20,313	0	0	0	0	628	0.0
Pump Equip Hydraulic	6	1,841	1,012	804	0	0	0	0	25	0.0
Pump Equip Other	6	16,305	8,966	7,119	0	0	0	0	220	0.0
WT Equip Non-Media	2	74,198	41,239	32,744	0	0	0	0	215	0.0
WT Equip Non-Med North (STL	2	247,070	137,322	109,032	0	0	0	0	717	0.0
WT Equip Non Media Ctrl 1 &	2	62,865	34,940	27,742	0	0	0	0	182	0.0
WT Equip Non Media Ctrl 3 (	2	654,581	363,816	288,867	0	0	0	0	1,898	0.0
WT Equip Non Media Sth (STL	2	117,569	65,345	51,883	0	0	0	0	341	0.0
WT Equip Non Media Mer (STL	2	206,980	115,039	91,340	0	0	0	0	600	0.0
WT Equip Filter Media	2	24,122	13,407	10,645	0	0	0	0	70	0.0
Dist Reservoirs & Standpipe	5	91	25	0	56	0	0	0	10	0.0
Elevated Tanks & Standpipes	5	57,730	15,760	0	35,435	0	0	0	6,535	0.0
Ground Level Facilities	5	216,519	59,110	0	132,899	0	0	0	24,510	0.0
TD Mains Not Classified by	7	13,814	3,978	0	8,945	0	0	0	891	0.0
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0	0.0
TD Mains 6 to 8" "	4	172,523	49,687	0	111,709	0	0	0	11,128	0.0
TD Mains 10 to 16" "	3	2,174	1,164	925	0	0	0	0	85	0.0
TD Mains 18 & Grtr "	3	8,703	4,661	3,702	0	0	0	0	339	0.0
TD Mains AC 4 (STL) "	4	49,040	14,124	0	31,753	0	0	0	3,163	0.0
TD Mains CI <10 1900-28 (S"	4	41,881	12,062	0	27,118	0	0	0	2,701	0.0
TD Mains CI <10 1929-56 (S"	4	256,393	73,841	0	166,014	0	0	0	16,537	0.0
TD Mains CI <10 1957-93 (S"	4	801,812	230,922	0	519,173	0	0	0	51,717	0.0
TD Mains CI 12 (STL) "	3	195,458	104,687	83,148	0	0	0	0	7,623	0.0
TD Mains CI 16 (STL) "	3	287,471	153,969	122,290	0	0	0	0	11,211	0.0
TD Mains DI 6-8 (STL) "	4	3,963,495	1,141,487	0	2,566,363	0	0	0	255,645	0.0
TD Mains DI 12 (STL) "	3	992,452	531,557	422,189	0	0	0	0	38,706	0.0
TD Mains DI 16 & >(STL) "	3	1,693,226	906,892	720,298	0	0	0	0	66,036	0.0
TD Mains Galve 1 (STL) "	4	20,750	5,976	0	13,436	0	0	0	1,338	0.0
TD Mains L.J 20 (STL) "	3	67,652	36,234	28,779	0	0	0	0	2,638	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	2,533	0	0	0	0	2,390	0	143	0.0
Meters Bronze Case	9	206,014	0	0	0	204,469	0	0	1,545	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	488,258	0	0	0	484,596	0	0	3,662	0.0
Meters Other-Rem Rdr Unts	9	102,115	0	0	0	101,349	0	0	766	0.0
Meter Installations	9	67,420	0	0	0	66,914	0	0	506	0.0
Meter Installation Other	9	251,083	0	0	0	249,200	0	0	1,883	0.0

MISSOURI-AMERICAN WATER COMPANY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Hydrants	8	761,139	0	0	0	0	0	0	761,139	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	62,355	16,337	7,919	14,279	3,816	4,284	10,999	4,739	18.7
Comp & Periph Equip	15	758,118	198,627	96,281	173,609	46,397	52,083	133,732	57,617	227.4
Computer Software	15	1,001,390	262,364	127,177	229,318	61,285	68,795	176,645	76,106	300.4
Comp Software Personal	15	12,528	3,282	1,591	2,869	767	861	2,210	952	3.8
Data Handling Equipment	15	974	255	124	223	60	67	172	74	0.3
Other Office Equipment	15	11,641	3,050	1,478	2,666	712	800	2,053	885	3.5
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	350,687	91,880	44,537	80,307	21,462	24,092	61,861	26,652	105.2
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	3,243	850	412	743	198	223	572	246	1.0
Tools,Shop,Garage Equip	15	62,702	16,428	7,963	14,359	3,837	4,308	11,061	4,765	18.8
Tools,Shop,Garage Equip Oth	15	203,890	53,419	25,894	46,691	12,478	14,007	35,966	15,496	61.2
Laboratory Equipment	2	46,269	25,716	20,419	0	0	0	0	134	0.0
Laboratory Equip Other	2	10,135	5,633	4,473	0	0	0	0	29	0.0
Power Operated Equipment	15	55,837	14,629	7,091	12,787	3,417	3,836	9,850	4,244	16.8
Comm Equip Non-Telephone	15	54,424	14,259	6,912	12,463	3,331	3,739	9,600	4,136	16.3
Comm Equip Telephone	15	6,798	1,781	863	1,557	416	467	1,199	517	2.0
Misc Equipment	15	31,318	8,205	3,977	7,172	1,917	2,152	5,524	2,380	9.4
Other Tangible Property	17	1,224	449	228	364	66	2	6	108	0.0
Total Depreciation Expense		17,018,227	6,010,223	3,245,802	4,321,828	1,271,852	187,902	476,336	1,505,093	810.1
Amort-Other UP	18	(1,650,196)	(603,147)	(306,276)	(489,118)	(89,606)	(4,621)	(12,211)	(145,217)	0.0

MISSOURI-AMERICAN WATER COMPANY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	970,469	363,344	139,553	229,807	53,570	31,734	78,802	73,562	(97.0)
Property Taxes	18	7,704,374	2,815,949	1,429,932	2,283,576	418,348	21,572	57,012	677,985	0.0
FUTA	16	30,443	8,049	3,751	7,483	1,997	2,244	4,448	2,472	0.0
FICA	16	1,305,774	345,247	160,871	320,959	85,659	96,236	190,774	106,029	0.0
SUTA	16	62,447	16,511	7,693	15,349	4,097	4,602	9,124	5,071	0.0
Other Taxes & Licenses	15	60,281	15,794	7,656	13,804	3,689	4,141	10,634	4,581	18.1
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		10,133,788	3,564,893	1,749,456	2,870,979	567,359	160,529	350,793	869,699	(79.0)
Income Taxes	18	9,980,397	3,647,835	1,852,362	2,958,190	541,936	27,945	73,855	878,275	0.0
Utility Income Available for Return	18	35,313,429	12,907,058	6,554,172	10,466,900	1,917,519	98,878	261,319	3,107,582	0.0
Total Cost of Service		145,487,796	54,479,518	20,924,041	34,449,007	8,035,621	4,766,085	11,810,996	11,031,332	8,801.8
Less: Other Water Revenues	19	(1,321,225)	(1,321,225)	0	0	0	0	0	0	0.0
Contract Sales	19	(857,449)	(321,029)	(123,301)	(203,044)	(47,331)	(28,039)	(69,625)	(64,995)	85.7
Revenue Shift	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		(2,178,674)	(1,642,254)	(123,301)	(203,044)	(47,331)	(28,039)	(69,625)	(64,995)	85.7
Total Cost of Service Related to Sales of Water		143,309,122	52,837,264	20,800,739	34,245,963	7,988,290	4,738,046	11,741,371	10,966,337	8,887.5
Reallocation of Public Fire	20	0	0	0	0	0	0	0	0	0.0
Total		\$ 143,309,122	\$ 52,837,264	\$ 20,800,739	\$ 34,245,963	\$ 7,988,290	\$ 4,738,046	\$ 11,741,371	\$ 10,966,337	

MISSOURI-AMERICAN WATER COMPANY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
RATE BASE										
Organization	17	214,712	78,842	40,022	63,877	11,659	386	988	18,938	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	91,400	50,800	40,335	0	0	0	0	265	0.0
Land & Ld Rights P	6	284,588	156,495	124,251	0	0	0	0	3,842	0.0
Land & Ld Rights WT	2	1,893,644	1,052,487	835,665	0	0	0	0	5,492	0.0
Land & Ld Rights TD	7	3,987,189	1,148,310	0	2,581,705	0	0	0	257,174	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	3,245,468	1,803,831	1,432,225	0	0	0	0	9,412	0.0
Struct & Imp P	6	244,193	134,282	106,615	0	0	0	0	3,297	0.0
Struct & Imp Pumps (STL)	6	2,652,162	1,458,424	1,157,934	0	0	0	0	35,804	0.0
Struct & Imp Pump Boosters	6	2,165,323	1,190,711	945,380	0	0	0	0	29,232	0.0
Struct & Imp WT	2	2,021,483	1,123,540	892,080	0	0	0	0	5,862	0.0
Struct & Imp WT Nth Plt (ST	2	5,705,487	3,171,110	2,517,831	0	0	0	0	16,546	0.0
Struct & Imp WT Ctrl Plt 1	2	508,975	282,888	224,611	0	0	0	0	1,476	0.0
Struct & Imp WT Ctrl Plt 3	2	13,147,707	7,307,496	5,802,083	0	0	0	0	38,128	0.0
Struct & Imp WT Sth Plt (ST	2	1,877,241	1,043,371	828,426	0	0	0	0	5,444	0.0
Struct & Imp WT Meramec (ST	2	5,005,188	2,781,883	2,208,789	0	0	0	0	14,515	0.0
Struct & Imp TD	7	2,770,132	797,798	0	1,793,660	0	0	0	178,674	0.0
Struct & Imp TD Spec Cross	7	(81,503)	(23,473)	0	(52,773)	0	0	0	(5,257)	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	642,722	168,393	81,626	147,183	39,335	44,155	113,376	48,847	192.8
Struct & Imp Leasehold	15	(176,279)	(46,185)	(22,387)	(40,368)	(10,788)	(12,110)	(31,096)	(13,397)	(52.9)
Struct & Imp Store,Shop,Gar	15	254,228	66,608	32,287	58,218	15,559	17,465	44,846	19,321	76.3
Struct & Imp Misc	15	1,385,063	362,887	175,903	317,179	84,766	95,154	244,325	105,265	415.5
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	2,915	1,620	1,286	0	0	0	0	8	0.0
Supply Mains Nth Plt (STL)	2	77,935	43,316	34,393	0	0	0	0	226	0.0
Supply Mains Ctrl Plt (STL)	2	1,967,156	1,093,345	868,106	0	0	0	0	5,705	0.0
Supply Mains Sth Plt (STL)	2	7,830	4,352	3,455	0	0	0	0	23	0.0
Supply Mains Meramec Plt (S	2	600,725	333,883	265,100	0	0	0	0	1,742	0.0
Power Generation Equip Othe	6	15,686	8,626	6,849	0	0	0	0	212	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	2,232,279	1,227,530	974,613	0	0	0	0	30,136	0.0
Pump Equip Elec Pre46 (STL)	6	846,256	465,356	369,475	0	0	0	0	11,424	0.0
Pump Equip Elec Post46 (STL)	6	13,156,846	7,234,950	5,744,279	0	0	0	0	177,617	0.0
Pump Equip Elec Boosters Po	6	(229,910)	(126,428)	(100,379)	0	0	0	0	(3,104)	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	60,383	33,205	26,363	0	0	0	0	815	0.0
Pump Equip Diesel Ctrl Plt	6	557,385	306,506	243,354	0	0	0	0	7,525	0.0
Pump Equip Hydraulic	6	75,197	41,351	32,831	0	0	0	0	1,015	0.0
Pump Equip Other	6	650,555	357,740	284,032	0	0	0	0	8,782	0.0
WT Equip Non-Media	2	2,582,363	1,435,277	1,139,597	0	0	0	0	7,489	0.0
WT Equip Non-Med North (STL	2	4,893,991	2,720,080	2,159,718	0	0	0	0	14,193	0.0
WT Equip Non Media Ctrl 1 &	2	(3,380)	(1,879)	(1,492)	0	0	0	0	(10)	0.0
WT Equip Non Media Ctrl 3 (	2	13,613,727	7,566,509	6,007,738	0	0	0	0	39,480	0.0
WT Equip Non Media Sth (STL	2	2,168,177	1,205,073	956,817	0	0	0	0	6,288	0.0
WT Equip Non Media Mer (STL	2	2,966,014	1,648,511	1,308,902	0	0	0	0	8,601	0.0
WT Equip Filter Media	2	846,870	470,690	373,724	0	0	0	0	2,456	0.0
Dist Reservoirs & Standpipe	5	4,026	1,099	0	2,471	0	0	0	456	0.0
Elevated Tanks & Standpipes	5	1,716,092	468,493	0	1,053,337	0	0	0	194,262	0.0
Ground Level Facilities	5	4,574,696	1,248,892	0	2,807,948	0	0	0	517,856	0.0
TD Mains Not Classified by	7	1,032,108	297,247	0	668,290	0	0	0	66,571	0.0
TD Mains 4 & Less "	4	2,212,793	637,284	0	1,432,783	0	0	0	142,725	0.0
TD Mains 6 to 8" "	4	0	0	0	0	0	0	0	0	0.0
TD Mains 10 to 16" "	3	144,106	77,183	61,303	0	0	0	0	5,620	0.0
TD Mains 18 & Grtr "	3	1,364,476	730,813	580,448	0	0	0	0	53,215	0.0

MISSOURI-AMERICAN WATER COMPANY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
TD Mains AC 4 (STL) "	4	3,607,433	1,038,941	0	2,335,813	0	0	0	232,679	0.0
TD Mains CI <10 1900-28 (S"	4	20,676,597	5,954,860	0	13,388,097	0	0	0	1,333,641	0.0
TD Mains CI <10 1929-56 (S"	4	225,585,895	64,968,738	0	146,066,867	0	0	0	14,550,290	0.0
TD Mains CI <10 1957-93 (S"	4	575,437	165,726	0	372,595	0	0	0	37,116	0.0
TD Mains CI 12 (STL) "	3	11,385,322	6,097,978	4,843,316	0	0	0	0	444,028	0.0
TD Mains CI 16 (STL) "	3	7,506,526	4,020,495	3,193,276	0	0	0	0	292,755	0.0
TD Mains DI 6-8 (STL) "	4	9,631,317	2,773,819	0	6,236,278	0	0	0	621,220	0.0
TD Mains DI 12 (STL) "	3	56,066,835	30,029,397	23,850,832	0	0	0	0	2,186,607	0.0
TD Mains DI 16 & >(STL) "	3	96,325,773	51,592,084	40,976,984	0	0	0	0	3,756,705	0.0
TD Mains Galve 1 (STL) "	4	1,356,209	390,588	0	878,145	0	0	0	87,475	0.0
TD Mains L.J 20 (STL) "	3	2,839,030	1,520,584	1,207,723	0	0	0	0	110,722	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	18,745	0	0	0	0	17,690	0	1,055	0.0
Meters Bronze Case	9	8,394,154	0	0	0	8,331,198	0	0	62,956	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	14,226,342	0	0	0	14,119,644	0	0	106,698	0.0
Meters Other-Rem Rdr Unts	9	2,357,609	0	0	0	2,339,927	0	0	17,682	0.0
Meter Installations	9	1,191,136	0	0	0	1,182,202	0	0	8,934	0.0
Meter Installation Other	9	6,509,531	0	0	0	6,460,710	0	0	48,821	0.0
Hydrants	8	27,311,811	0	0	0	0	0	0	27,311,811	0.0
Other P/E Intangible	15	86,329	22,618	10,964	19,769	5,283	5,931	15,228	6,561	25.9
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	1,435,572	376,120	182,318	328,746	87,857	98,624	253,235	109,103	430.7
Comp & Periph Equip	15	4,917,476	1,288,379	624,519	1,126,102	300,950	337,831	867,443	373,728	1,475.2
Computer Software	15	3,635,797	952,579	461,746	832,598	222,511	249,779	641,355	276,321	1,090.7
Comp Software Personal	15	56,429	14,784	7,166	12,922	3,453	3,877	9,954	4,289	16.9
Data Handling Equipment	15	14,257	3,735	1,811	3,265	873	979	2,515	1,084	4.3
Other Office Equipment	15	98,101	25,702	12,459	22,465	6,004	6,740	17,305	7,456	29.4
Trans Equip Lt Duty Trks	15	(832,664)	(218,158)	(105,748)	(190,680)	(50,959)	(57,204)	(146,882)	(63,282)	(249.8)
Trans Equip Hvy Duty Trks	15	540,743	141,675	68,674	123,830	33,093	37,149	95,387	41,096	162.2
Trans Equip Autos	15	(194,081)	(50,849)	(24,648)	(44,445)	(11,878)	(13,333)	(34,236)	(14,750)	(58.2)
Trans Equip Other	15	94,245	24,692	11,969	21,582	5,768	6,475	16,625	7,163	28.3
Stores Equipment	15	436,573	114,382	55,445	99,975	26,718	29,993	77,011	33,180	131.0
Tools,Shop,Garage Equip	15	470,203	123,193	59,716	107,676	28,776	32,303	82,944	35,735	141.1
Tools,Shop,Garage Equip Oth	15	1,854,911	485,987	235,574	424,775	113,521	127,432	327,206	140,973	556.5
Laboratory Equipment	2	474,951	263,978	209,596	0	0	0	0	1,377	0.0
Laboratory Equip Other	2	97,580	54,235	43,062	0	0	0	0	283	0.0
Power Operated Equipment	15	236,157	61,873	29,992	54,080	14,453	16,224	41,658	17,948	70.8
Comm Equip Non-Telephone	15	477,451	125,092	60,636	109,336	29,220	32,801	84,222	36,286	143.2
Comm Equip Telephone	15	89,177	23,364	11,325	20,422	5,458	6,126	15,731	6,777	26.8
Misc Equipment	15	518,467	135,838	65,845	118,729	31,730	35,619	91,458	39,403	155.5
Other Tangible Property	17	(7,813)	(2,869)	(1,456)	(2,324)	(424)	(14)	(36)	(689)	0.0
Total Utility Plant in Service		616,041,983	226,160,687	114,857,285	183,300,131	33,426,617	1,120,070	2,830,562	54,351,442	4,812
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	5,977,835	1,566,193	759,185	1,368,924	365,844	410,677	1,054,490	454,315	1,793.4
Materials and Supplies	15	2,807,404	735,540	356,540	642,896	171,813	192,869	495,226	213,363	842.2
Prepayments	15	981,911	257,261	124,703	224,858	60,093	67,457	173,209	74,625	294.6
OPEB Tracker	16	1,131,586	299,191	139,411	278,144	74,232	83,398	165,325	91,885	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0	0.0
Interest Expense Offset	17	(1,789,823)	(657,223)	(333,623)	(532,472)	(97,187)	(3,222)	(8,233)	(157,862)	0.0
Income Tax Offset	17	604,265	221,886	112,635	179,769	32,812	1,088	2,780	53,296	0.0
Ciac	17	(99,345,824)	(36,479,787)	(18,518,062)	(29,555,383)	(5,394,478)	(178,822)	(456,991)	(8,762,302)	0.0
Customer Advances	17	(54,656,622)	(20,069,912)	(10,187,994)	(16,260,345)	(2,967,855)	(98,382)	(251,420)	(4,820,714)	0.0
Deferred Income Taxes	17	(46,197,237)	(16,963,625)	(8,611,165)	(13,743,678)	(2,508,510)	(83,155)	(212,507)	(4,074,596)	0.0
Tank Painting Tracker	17	(169,806)	(62,353)	(31,652)	(50,517)	(9,220)	(306)	(781)	(14,977)	0.0
Pensions	16	(4,661,568)	(1,232,519)	(574,305)	(1,145,813)	(305,799)	(343,558)	(681,055)	(378,519)	0.0
Total Other Rate Base Elements		(195,317,879)	(72,385,347)	(36,764,326)	(58,593,619)	(10,578,256)	48,044	280,042	(17,321,486)	2,930.1
										0.0
Total Original Cost Measure of Value		\$ 420,724,104	\$ 153,775,340	\$ 78,092,958	\$ 124,706,512	\$ 22,848,361	\$ 1,168,115	\$ 3,110,604	\$ 37,029,956	7,742.4

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Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
T&D OP BASIS FOR FACTOR 11		3,216,164	639,273	0	1,437,253	525,932	440,137	0	173,569
FACTOR 11			0.1988	0.0000	0.4468	0.1635	0.1369	0.0000	0.0540
T&D Mnt BASIS FOR FACTOR 12		3,283,601	610,483	0	1,372,528	275,778	405,814	0	618,998
FACTOR 12			0.1859	0.0000	0.4180	0.0840	0.1236	0.0000	0.1885
A&G BASIS FOR FACTOR 15		26,470,894	6,928,977	3,360,614	6,062,078	1,620,345	1,818,347	4,668,608	2,011,925
FACTOR 15			0.2620	0.1270	0.2290	0.0612	0.0687	0.1764	0.0760
LABOR BASIS FOR FACTOR 16		26,873,940	7,108,984	3,311,583	6,604,552	1,762,434	1,980,902	3,925,397	2,180,838
FACTOR 16			0.2644	0.1232	0.2458	0.0656	0.0737	0.1461	0.0812
UPIS BASIS FOR FACTOR 17		615,835,084	226,084,714	114,818,719	183,238,578	33,415,383	1,119,698	2,829,611	54,333,194
FACTOR 17			0.3672	0.1864	0.2975	0.0543	0.0018	0.0046	0.0882
RATE BASE BASIS FOR FACTOR 18		420,724,104	153,775,340	78,092,958	124,706,512	22,848,361	1,168,115	3,110,604	37,029,956
FACTOR 18			0.3655	0.1856	0.2964	0.0543	0.0028	0.0074	0.0880
TOTAL COS BASIS FOR FACTOR 19		144,470,386	54,103,876	20,778,526	34,208,450	7,979,178	4,731,125	11,723,913	10,954,203
FACTOR 19			0.3744	0.1438	0.2368	0.0552	0.0327	0.0812	0.0758
TOTAL COS BASIS FOR FACTOR 20		109,852,565	54,479,518	20,924,041	34,449,007	0	0	0	0
FACTOR 20			0.4959	0.1905	0.3136	0.0000	0.0000	0.0000	0.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9948	-	-	-	-	-	0.0052
2	0.5558	0.4413	-	-	-	-	0.0029
3	0.5356	0.4254	-	-	-	-	0.0390
4	0.2880	-	0.6475	-	-	-	0.0645
5	0.2730	-	0.6138	-	-	-	0.1132
6	0.5499	0.4366	-	-	-	-	0.0135
7	0.2880	-	0.6475	-	-	-	0.0645
8	-	-	-	-	-	-	1.0000
9	-	-	-	0.9925	-	-	0.0075
10	-	-	-	-	0.9437	-	0.0563
11	0.1988	-	0.4468	0.1635	0.1369	-	0.0540
12	0.1859	-	0.4180	0.0840	0.1236	-	0.1885
13	-	-	-	-	-	0.9879	0.0121
14	-	-	-	-	-	1.0000	-
15	0.2620	0.1270	0.2290	0.0612	0.0687	0.1764	0.0760
16	0.2644	0.1232	0.2458	0.0656	0.0737	0.1461	0.0812
17	0.3672	0.1864	0.2975	0.0543	0.0018	0.0046	0.0882
18	0.3655	0.1856	0.2964	0.0543	0.0028	0.0074	0.0880
19	0.3744	0.1438	0.2368	0.0552	0.0327	0.0812	0.0758
20	0.4959	0.1905	0.3136	-	-	-	-

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Rate A	112,685	0.8510
Rate B	5,101	0.0385
Rate J	13,943	0.1053
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	144	0.0011
Rate E	548	0.0041
Total	132,422	1.0000

FACTOR 2.

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

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.5587	(4)	(5)=(4)x 0.4413	(6)=(3)+(5)
Rate A	0.8510	0.4755	0.9210	0.4064	0.8820
Rate B	0.0385	0.0215	0.0334	0.0147	0.0362
Rate J	0.1053	0.0588	0.0456	0.0201	0.0789
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0011	0.0006			0.0006
Rate E	0.0041	0.0023			0.0023
Total	1.0000	0.5587	1.0000	0.4412	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY

MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

MAXIMUM DAY EXTRA CAPACITY FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	112,685	1.0	112,685	0.9210
Rate B	5,101	0.8	4,081	0.0334
Rate J	13,943	0.4	5,577	0.0456
Rate D	0	0.5	0	0.0000
Rate H	0	0.5	0	0.0000
Total	131,730		122,343	1.0000

The weighting of the factors is based on the maximum day ratio of 1.73, based on a review of maximum day ratios experienced during the period 1999 through 2006 (see Schedule D and DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5587
Maximum Day Extra Capacity	0.79	0.4413
Total	1.79	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3.

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

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5384	(4)	(5)=(4) X 0.4254	(6)	(7)=(6) X 0.0362	(8)=(3)+(5)+(7)
Rate A	0.8510	0.4582	0.9210	0.3918			0.8500
Rate B	0.0385	0.0207	0.0334	0.0142			0.0349
Rate J	0.1053	0.0567	0.0456	0.0194			0.0761
Rate D	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.0011	0.0006			0.2234	0.0081	0.0087
Rate E	0.0041	0.0022			0.7766	0.0281	0.0303
Total	<u>1.0000</u>	<u>0.5384</u>	<u>1.0000</u>	<u>0.4254</u>	<u>1.0000</u>	<u>0.0362</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3.Continued

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX 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 1.79 and the average daily system sendout for 2007 of 178.5 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	178,500,000	0.5384
Maximum Day Extra Capacity	<u>0.79</u>	<u>141,015,000</u>	<u>0.4254</u>
Subtotal	<u>1.79</u>	319,515,000	0.9638
Fire Protection		<u>12,000,000</u>	<u>0.0362</u>
Total		<u>331,515,000</u>	<u>1.0000</u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2895	(5)	(6)=(5) X 0.6475	(7)	(8)=(7) X 0.0630	(9)=(4)+(6)+(8)
Rate A	4,695.2	0.8510	0.2464	0.9249	0.5989			0.8453
Rate B	212.5	0.0385	0.0111	0.0359	0.0232			0.0343
Rate J	581.0	0.1053	0.0305	0.0392	0.0254			0.0559
Rate D	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	6.0	0.0011	0.0003			0.2234	0.0141	0.0144
Rate E	22.8	0.0041	0.0012			0.7766	0.0489	0.0501
Total	5,517.6	1.0000	0.2895	1.0000	0.6475	1.0000	0.0630	1.0000

The maximum hour extra capacity factors in column 5 are determined as follows:

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. Continued

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.12 and the average daily system sendout for 2006 of 171.4 MGD. The system demand for fire protection is 20,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	91,960	0.2895
Maximum Hour			
Extra Capacity	2.24	205,731	0.6475
Subtotal	3.24	297,691	0.9370
Fire Protection		20,000	0.0630
Total		317,691	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	4,695.2	3.5	16,433.3	0.9249
Rate B	212.5	3.0	637.6	0.0359
Rate J	581.0	1.2	697.2	0.0392
Rate D	0.0	2.0	0.0	0.0000
Rate H	0.0	1.5	0.0	0.0000
Total	5,488.7		17,768.1	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2744	(5)	(6)=(5) X 0.6138	(7)	(8)=(7) X 0.1118	(9)=(4)+(6)+(8)
Rate A	4,695.2	0.8510	0.2335	0.9249	0.5677			0.8012
Rate B	212.5	0.0385	0.0106	0.0359	0.0220			0.0326
Rate J	581.0	0.1053	0.0289	0.0392	0.0241			0.0530
Rate D	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	6.0	0.0011	0.0003			0.2234	0.0250	0.0253
Rate E	22.8	0.0041	0.0011			0.7766	0.0868	0.0879
Total	5,517.6	1.0000	0.2744	1.0000	0.6138	1.0000	0.1118	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs}}{107,320,000 \text{ Gallons}} = 0.1118$$

$$\text{General Service Weight} = 1.0000 - 0.1118 = 0.8882$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	30.89	0.2744
Extra Capacity Maximum Hour	2.24	69.11	0.6138
Total	3.24	100.00	0.8882

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity 1,000 Gallons Factor*	Per Hour (4)=(2)x(3)	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	4,695.2	3.5	16,433.3	0.9249
Rate B	212.5	3.0	637.6	0.0359
Rate J	581.0	1.2	697.2	0.0392
Rate D	-	2.0	0.0	0.0000
Rate H	-	1.5	0.0	0.0000
Total	5,488.7		17,768.1	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.7055	(4)	(5)=(4)X 0.2945	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Rate A	0.8820	0.6223	0.8500	0.2503	0.8453	0.0000	0.8726
Rate B	0.0362	0.0255	0.0349	0.0103	0.0343	0.0000	0.0358
Rate J	0.0789	0.0557	0.0761	0.0224	0.0559	0.0000	0.0781
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0006	0.0004	0.0087	0.0026	0.0144	0.0000	0.0030
Rate E	0.0023	0.0016	0.0303	0.0089	0.0501	0.0000	0.0105
Total	1.0000	0.7055	1.0000	0.2945	1.0000	0.0000	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	43,023	0.7055
Associated with Maximum Day and Fire	17,955	0.2945
Associated with Maximum Hour	0	0.0000
Total	60,978	1.0000

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Rate A	0.8500	0.0000	0.8453	0.8453	0.8453
Rate B	0.0349	0.0000	0.0343	0.0343	0.0343
Rate J	0.0761	0.0000	0.0559	0.0559	0.0559
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0087	0.0000	0.0144	0.0144	0.0144
Rate E	0.0303	0.0000	0.0501	0.0501	0.0501
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	4,219,634	0.0000
Distribution Mains	17,501,698	1.0000
Total	21,721,332	1.0000

**ALL ASSIGNED TO MAX HOUR
NO FUNCTIONALIZATION OF MAINS**

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire.

Customer Classification	Allocation Factor
(1)	(3)
Public Fire	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Rate A	445,826	0.9598
Rate B	0	0.0000
Rate J	15,178	0.0327
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	3,493	0.0075
Total	464,498	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Rate A	340,252	0.9419
Rate B	0	0.0000
Rate J	647	0.0018
Rate D	0	0.0000
Other	0	0.0000
Rate F	20,336	0.0563
Total	361,235	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 2,824,210	0.8781
Rate B	76,136	0.0237
Rate J	142,248	0.0442
Rate D	-	0.0000
Rate H	-	0.0000
Rate F	62,233	0.0194
Rate E	111,336	0.0346
Total	3,216,164	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 2,463,541	0.7503
Rate B	72,709	0.0221
Rate J	128,354	0.0391
Rate D	-	0.0000
Rate H	-	0.0000
Rate F	57,113	0.0174
Rate E	561,885	0.1711
Total	\$3,283,601	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Rate A	332,839	0.9873
Rate B	0	0.0000
Rate J	195	0.0006
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	4,072	0.0121
Rate E	0	0.0000
Total	337,106	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Rate A	332,839	0.9994
Rate B	0	0.0000
Rate J	195	0.0006
Rate D	0	0.0000
Rate H	0	0.0000
Total	333,034	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$22,678,395	0.8567
Rate B	596,613	0.0225
Rate J	1,183,961	0.0447
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	305,679	0.0115
Rate E	1,706,245	0.0645
Total	\$26,470,894	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Rate A	\$22,845,157	0.8501
Rate B	621,205	0.0231
Rate J	1,226,490	0.0456
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	318,037	0.0118
Rate E	1,862,801	0.0693
Total	<u>\$26,873,690</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Rate A	\$504,914,216	0.8199
Rate B	19,125,493	0.0311
Rate J	37,460,577	0.0608
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	6,131,775	0.0100
Rate E	48,201,419	0.0783
Total	<u>\$615,833,480</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Rate A	\$345,215,331	0.8205
Rate B	13,001,784	0.0309
Rate J	25,494,234	0.0606
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	4,188,962	0.0100
Rate E	32,821,212	0.0780
Total	<u>\$420,721,523</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Rate A	\$121,214,510	0.8390
Rate B	4,005,629	0.0277
Rate J	8,294,076	0.0574
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	1,417,728	0.0098
Rate E	9,535,482	0.0660
Total	<u>\$144,467,424</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Rate A & K		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Meters	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
5/8	1.0	300,409	300,409	0	0	0	0	0	0	0	0	36	36	300,445	300,445
3/4	1.2	21,579	25,895	0	0	0	0	0	0	0	0	2,723	3,268	24,302	29,163
1	1.9	5,627	10,692	0	0	3	6	0	0	0	0	31	59	5,661	10,756
1-1/2	5.0	1,351	6,753	0	0	9	45	0	0	0	0	4	20	1,364	6,818
2	6.5	3,154	20,501	0	0	45	293	0	0	0	0	17	111	3,216	20,904
3	36.6	245	8,970	0	0	31	1,135	0	0	0	0	0	0	276	10,105
4	78.8	140	11,015	0	0	51	4,019	0	0	0	0	0	0	191	15,034
6	147.8	142	21,029	0	0	37	5,469	0	0	0	0	0	0	179	26,497
8	193.1	154	29,767	0	0	13	2,510	0	0	0	0	0	0	167	32,277
10	283.8	38	10,796	0	0	6	1,703	0	0	0	0	0	0	44	12,499
12	400.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		<u>332,839</u>	<u>445,826</u>	<u>0</u>	<u>0</u>	<u>195</u>	<u>15,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,811</u>	<u>3,493</u>	<u>335,845</u>	<u>464,498</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Rate A		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	321,988	321,988	0	0	0	0	0	0	0	0	0	0	321,988	321,988
1	1.17	5,627	6,584	0	0	3	4	0	0	0	0	0	0	5,630	6,588
1-1/2	1.58	1,351	2,134	0	0	9	14	0	0	0	0	0	0	1,360	2,148
2	2.04	3,154	6,434	0	0	45	92	0	0	0	0	132	269	3,331	6,795
3	2.73	245	669	0	0	31	85	0	0	0	0	0	0	276	754
4	2.88	140	403	0	0	51	147	0	0	0	0	497	1,431	688	1,981
6	4.24	142	603	0	0	37	157	0	0	0	0	2,047	8,679	2,226	9,439
8	6.98	154	1,076	0	0	13	91	0	0	0	0	1,233	8,606	1,400	9,773
10	9.50	38	361	0	0	6	57	0	0	0	0	36	342	80	760
12	12.16	0	0	0	0	0	0	0	0	0	0	83	1,009	83	1,009
Total		<u>332,839</u>	<u>340,252</u>	<u>0</u>	<u>0</u>	<u>195</u>	<u>647</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,028</u>	<u>20,336</u>	<u>337,062</u>	<u>361,235</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT

PSC STAFF STUDY

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

Description	Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)

PRIVATE FIRE PROTECTION

<u>Fire Lines</u>				
2 -inch	4.00	132	528	
3 -inch	9.00	-	0	
4 -inch	16.00	497	7,952	
6 -inch	36.00	2,047	73,692	
8 -inch	64.00	1,233	78,912	
10 -inch	100.00	36	3,600	
12 -inch	144.00	64	9,216	
20 -inch	400.00	19	7,600	
Private Hydrants	18.06	44	795	
Total Rate F		4,072	182,295	0.2234

PUBLIC FIRE PROTECTION

<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1- 4.5"	18.06	1,180	21,311
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	29,682	601,061
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	14	371
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	258	8,450
6" Valve	2- 2-1/2" & 1- 4"	12.50	195	2,438
Total Rate E		31,329	633,629	0.7766
Total Fire Protection		35,401	815,924	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007 UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 417,539	59.4%	\$ 152,925	51.7%	\$ 417,539	59.4%	\$ 264,614	173.0%
Commercial	109,733	15.6%	\$ 40,679	13.8%	\$ 109,734	15.6%	69,055	169.8%
Industrial	5,309	0.8%	\$ 2,888	1.0%	\$ 5,308	0.8%	2,420	83.8%
Public Authority	16,647	2.4%	\$ 6,901	2.3%	\$ 16,647	2.4%	9,746	141.2%
Sales for Resale	149,190	21.2%	\$ 84,740	28.7%	\$ 149,189	21.2%	64,449	0.0%
Private Fire Service	4,648	0.7%	\$ 7,613	2.6%	\$ 4,648	0.7%	(2,965)	-38.9%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	703,066	<u>100.1%</u>	295,746	<u>100.1%</u>	703,065	<u>100.1%</u>	407,319	137.7%
Other Revenues	<u>3,515</u>		<u>3,515</u>		<u>3,515</u>		-	0.0%
Total	<u>\$ 706,581</u>		<u>\$ 299,261</u>		<u>\$ 706,580</u>		<u>\$ 407,319</u>	136.1%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	16,353	\$152,925	16,353	\$417,539	\$264,614	173.04%
5	Commercial	5,091	40,679	5,091	109,734	69,055	169.76%
6	Industrial	313	2,888	313	5,308	2,420	83.80%
7	Other Public Authority	829	6,901	829	16,647	9,746	141.23%
8	Other Water Utilities	13,166	84,740	13,166	149,189	64,449	76.05%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	7,613	0	4,648	(2,965)	-38.95%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>35,752</u>	<u>295,746</u>	<u>35,752</u>	<u>703,065</u>	<u>\$407,319</u>	<u>137.73%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		3,515		3,515	0	0.00%
18	Returned Check Charge				0	0	0.00%
19	Application Fee				0	0	0.00%
20	Miscellaneous Other Revenue				0	0	0.00%
21	Rents from Water Property				0	0	0.00%
22							
23							
24			<u>\$299,261</u>		<u>\$706,580</u>	<u>407,319</u>	<u>136.11%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

12 Month Updated Test Period Ending March 31, 2008

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12 Month Updated Test Period Ending March 31, 2008

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	696		\$11.48	\$7,990	696	\$	14.59	\$10,157	\$2,167	27.12%
5	3/4" Monthly	0		\$14.70	0	0	\$	15.76	0	0	0.00%
6	1" Monthly	84		\$20.83	1,750	84	\$	18.40	1,545	(205)	-11.71%
7	1-1/2" Monthly	0		\$36.22	0	0	\$	28.01	0	0	0.00%
8	2" Monthly	48		\$54.68	2,625	48	\$	34.04	1,634	(991)	-37.75%
9	3" Monthly	0		\$97.72	0	0	\$	95.64	0	0	0.00%
10	4" Monthly	0		\$159.22	0	0	\$	136.68	0	0	0.00%
11	6" Monthly	0		\$312.97	0	0	\$	219.66	0	0	0.00%
12	8" Monthly	0		\$497.44	0	0	\$	488.11	0	0	0.00%
13	10" Monthly	0		\$845.02	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,393.89	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		4,611	\$5.8022	26,756		4,611	\$18.9354	87,319	60,563	226.35%
19	Second Block		479	\$3.2505	1,558		479	\$18.9354	9,079	7,521	482.73%
20	Third Block		0	\$2.5085	0		0	18.9354	0	0	0.00%
21	Fourth Block		0	\$1.6892	0		0	18.9354	0	0	0.00%
22											
23											
24	Total		5,091		\$40,679		5,091		\$109,734	\$69,055	169.76%

12 Month Updated Test Period Ending March 31, 2008

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate			Total Revenue
1											
2	Industrial:										
3	Minimum Charge:										
4	5/8" Monthly	0		\$11.48	\$0	0	\$ 14.59	\$0	\$0	0.00%	
5	3/4" Monthly	0		\$14.70	0	0	\$ 15.76	0	0	0.00%	
6	1" Monthly	24		\$20.83	500	24	\$ 18.40	442	(58)	-11.60%	
7	1-1/2" Monthly	0		\$36.22	0	0	\$ 28.01	0	0	0.00%	
8	2" Monthly	0		\$54.68	0	0	\$ 34.04	0	0	0.00%	
9	3" Monthly	0		\$97.72	0	0	\$ 95.64	0	0	0.00%	
10	4" Monthly	0		\$159.22	0	0	\$ 136.68	0	0	0.00%	
11	6" Monthly	0		\$312.97	0	0	\$ 219.66	0	0	0.00%	
12	8" Monthly	0		\$497.44	0	0	\$ 488.11	0	0	0.00%	
13	10" Monthly	0		\$845.02	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$1,393.89	0	0	0.00	0	0	0.00%	
15											
16											
17	Volumetric Charges:										
18	First Block		208	\$8.9568	1,859		207.6	\$15.5491	3,227	1,368	73.59%
19	Second Block		105	\$5.0175	529		105	15.5491	1,639	1,110	209.83%
20	Third Block		0	\$3.8721	0		0	15.5491	0	0	0.00%
21	Fourth Block		0	\$2.6076	0		0	15.5491	0	0	0.00%
22											
23											
24	Total		313		\$2,888		313		\$5,308	\$2,420	83.80%

12 Month Updated Test Period Ending March 31, 2008

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12 Month Updated Test Period Ending March 31, 2008

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12 Month Updated Test Period Ending March 31, 2008

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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Brunswick

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	35.50	\$169.34	\$6,012	103.39	\$3,670	(\$2,342)	-38.96%
5								
6	2"	0.00	24.27	0	14.82	0	0	0.00%
7								
8	3"	0.00	41.71	0	25.47	0	0	0.00%
9								
10	4"	0.00	66.17	0	40.40	0	0	0.00%
11								
12	6"	11.80	135.70	1,601	82.85	978	(623)	-38.91%
13								
14	8"	0.00	233.48	0	142.55	0	0	0.00%
15								
16	10"	0.00	358.89	0	219.12	0	0	0.00%
17								
18	12"	0.00	511.72	0	312.43	0	0	0.00%
19								
20								
21								
22	Total	47.30		\$7,613		\$4,648	(\$2,965)	-38.95%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	58	0.00	0	58.00		0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ 2,108	\$ 989	\$ 279	\$ 15	\$ 45	\$ 766	\$ 1	\$ 13	0.0
Labor & Exp Oper SS	2	512	\$ 240	\$ 68	\$ 4	\$ 11	\$ 186	\$ 0	\$ 3	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		2,620	1,230	346	19	56	952	1	16	0.0
Misc Exp Oper SS	2	4,322	2,028	571	31	93	1,571	1	26	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	778	365	103	6	17	283	0	5	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		5,100	2,393	674	36	110	1,854	2	31	0.0
TOTAL SS EXPENSE		7,720	3,623	1,021	55	166	2,806	2	47	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	6,432	2,912	907	56	148	2,344	3	62	0.0
Labor & Exp Oper Pump	6	22,506	8,978	2,530	137	412	6,952	176	3,322	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		28,938	11,889	3,437	193	560	9,297	179	3,384	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	18,685	7,453	2,100	114	342	5,772	146	2,758	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		18,685	7,453	2,100	114	342	5,772	146	2,758	0.0
TOTAL PUMPING EXPENSES		47,623	19,343	5,537	307	902	15,068	325	6,142	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
WATER TREATMENT									0.0
Super & Eng Oper WT	2	11,260	5,284	1,489	80	242	4,093	3	69
Chemicals	1	6,979	3,159	984	61	161	2,544	3	67
Labor & Exp Oper WT	2	3,380	1,586	447	24	73	1,229	1	21
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1,411	662	187	10	30	513	0	9
Misc Exp Oper WT	1	5,501	2,490	776	48	127	2,005	3	53
Misc Exp Oper WT	2	1,271	596	168	9	27	462	0	8
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		29,802	13,779	4,050	232	659	10,846	11	225
Super & Eng Maint WT	2	18,828	8,836	2,489	134	405	6,844	6	115
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	15,715	7,375	2,078	112	338	5,712	5	96
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		34,543	16,211	4,567	245	743	12,556	10	211
TOTAL WT EXPENSE		64,345	29,990	8,616	477	1,402	23,402	22	436
TRANSMISSION AND DISTRIBUTION EXPENSES									0.0
Super & Eng Oper TD	11	1,540	367	91	4	15	277	39	748
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	1,322	315	78	3	13	238	34	642
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,166	516	128	5	21	390	55	1,051
Misc Exp Oper TD	11	442	105	26	1	4	80	11	215
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	15	4	1	0	0	3	0	7
TOTAL T & D EXPENSE OPERATION		5,485	1,306	324	13	53	987	139	2,662
Super & Eng Maint TD	12	1,540	2	1	0	0	0	0	1,537
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	1	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	3	2	1	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	1,599	0	0	0	0	0	0	1,599
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	53,755	86	22	0	0	11	0	53,637
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
0		0							
0		0							
TOTAL T & D EXPENSE - MAINTENANCE		56,898	91	23	0	0	11	0	56,773
TOTAL T & D EXPENSE		62,383	1,397	347	13	53	999	139	59,435

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	1,540	1,243	236	7	24	17	14	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	2,221	1,793	340	10	34	25	20	0	0.0
Uncollectible Accts	13	1,581	1,276	242	7	25	18	14	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	4,206	3,395	644	19	65	47	37	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		9,548	7,706	1,461	42	148	106	85	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	28,340	8,780	2,349	119	366	5,824	94	10,809	0.0
Other Supplies & Exp AG	15	10	3	1	0	0	2	0	4	0.0
Other Supplies & Exp AG	15	6,918	2,143	574	29	89	1,422	23	2,639	0.0
Other Supplies & Exp AG	15	7,490	2,320	621	31	97	1,539	25	2,857	0.0
Mgmt Fees-Coporate/Shared Service Center	15	73,664	22,821	6,107	309	950	15,138	243	28,095	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	11,467	3,552	951	48	148	2,356	38	4,374	0.0
Outside Services AG	15	28,323	8,774	2,348	119	365	5,820	93	10,802	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	23,591	7,308	1,956	99	304	4,848	78	8,998	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	2,053	636	170	9	26	422	7	783	0.0
Injuries & Damages	16	46	13	4	0	1	10	0	19	0.0
Employee Pension & Benefits	16	31,487	8,895	2,459	129	394	6,549	98	12,963	0.0
Employee Pension & Benefits	16	12,142	3,430	948	50	152	2,526	38	4,999	0.0
Employee Pension & Benefits	16	7,525	2,126	588	31	94	1,565	23	3,098	0.0
Reg Commision Exp	15	(167)	(52)	(14)	(1)	(2)	(34)	(1)	(64)	0.0
Rents AG	15	201	62	17	1	3	41	1	77	0.0
Goodwill Advertising Exp	15	286	89	24	1	4	59	1	109	0.0
Misc Exp AG	15	11,566	3,583	959	49	149	2,377	38	4,411	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		244,942	74,485	20,060	1,024	3,139	50,464	798	94,972	0.0
General Plant Maint AG	15	218	68	18	1	3	45	1	83	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		218	68	18	1	3	45	1	83	0.0
TOTAL A & G EXPENSE		245,160	74,553	20,078	1,025	3,142	50,508	799	95,055	0.0
Total Operation & Maintenance Expenses		436,779	136,612	37,059	1,919	5,813	92,889	1,372	161,115	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	588	276	78	4	13	214	0	4	0.0
Struct & Imp P	6	999	399	112	6	18	309	8	147	0.0
Struct & Imp WT	2	4,468	2,097	591	32	96	1,624	1	27	0.0
Struct & Imp TD	7	704	168	42	2	7	127	18	342	0.0
Struct & Imp Offices	15	104	32	9	0	1	21	0	40	0.0
Struct & Imp Store,Shop,Gar	15	12	4	1	0	0	2	0	5	0.0
Struct & Imp Misc	15	422	131	35	2	5	87	1	161	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	30	14	4	0	1	11	0	0	0.0
Wells & Springs	2	3,490	1,638	461	25	75	1,269	1	21	0.0
Supply Mains	2	1,279	600	169	9	27	465	0	8	0.0
Power Generation Equip Othe	6	43	17	5	0	1	13	0	6	0.0
Pump Equip Electric	6	2,650	1,057	298	16	48	819	21	391	0.0
Pump Equip Other	6	475	189	53	3	9	147	4	70	0.0
WT Equip Non-Media	2	7,732	3,629	1,022	55	166	2,811	2	47	0.0
Dist Reservoirs & Standpipe	5	1,191	370	92	4	15	280	21	410	0.0
Elevated Tanks & Standpipes	5	539	167	42	2	7	127	10	185	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	3,724	887	220	9	36	670	95	1,808	0.0
TD Mains 4 & Less	4	976	232	58	2	9	176	25	474	0.0
TD Mains 6 to 8"	4	5,931	1,412	351	14	57	1,068	151	2,879	0.0
TD Mains 10 to 16"	3	12	5	1	0	0	4	0	2	0.0
TD Mains 18 & Grtr	3	6	2	1	0	0	2	0	1	0.0
Services	10	7,565	5,936	1,211	38	131	135	113	0	0.0
Meters Bronze Case	9	949	720	172	7	20	31	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	413	313	75	3	9	13	0	0	0.0
Meters Other-Rem Rdr Unts	9	291	221	53	2	6	9	0	0	0.0
Meter Installations	9	2,475	1,877	447	18	53	80	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	1,777	0	0	0	0	0	0	1,777	0.0
Utility Plant,Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	123	38	10	1	2	25	0	47	0.0
Comp & Periph Equip	15	2,032	630	168	9	26	418	7	775	0.0
Computer Software	15	5,951	1,844	493	25	77	1,223	20	2,270	0.0
Comp Software Personal	15	78	24	6	0	1	16	0	30	0.0
Data Handling Equipment	15	3,148	975	261	13	41	647	10	1,201	0.0
Other Office Equipment	15	206	64	17	1	3	42	1	79	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	459	142	38	2	6	94	2	175	0.0
Tools,Shop,Garage Equip	15	1,998	619	166	8	26	411	7	762	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	1,032	484	136	7	22	375	0	6	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	230	71	19	1	3	47	1	88	0.0
Comm Equip Non-Telephone	15	473	147	39	2	6	97	2	180	0.0
Comm Equip Telephone	15	11	3	1	0	0	2	0	4	0.0
Misc Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Tangible Property	15	8,328	2,580	690	35	107	1,711	27	3,176	0.0
Total Depreciation Expense		72,914	30,013	7,647	357	1,131	15,621	549	17,597	
Amort-Other UP	18	(3,191)	(1,460)	(358)	(15)	(51)	(659)	(46)	(601)	

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
Taxes Other Than Income										
Utility Reg Assessment Fee	19	1,486	536	140	7	21	314	10	459	0.0
Property Taxes	18	29,658	13,572	3,325	142	477	6,124	430	5,588	0.0
FUTA	16	151	43	12	1	2	31	0	62	0.0
FICA	16	9,543	2,696	745	39	119	1,985	30	3,929	0.0
SUTA	16	338	95	26	1	4	70	1	139	0.0
Other Taxes & Licenses	15	81	25	7	0	1	17	0	31	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>41,257</u>	<u>16,966</u>	<u>4,255</u>	<u>191</u>	<u>625</u>	<u>8,541</u>	<u>471</u>	<u>10,208</u>	0.0
Required Current Income Taxes	18	57,043	26,103	6,395	274	918	11,779	827	10,747	0.0
Utility Income Available for Return	18	<u>101,779</u>	<u>46,574</u>	<u>11,409</u>	<u>489</u>	<u>1,639</u>	<u>21,017</u>	<u>1,476</u>	<u>19,175</u>	0.0
Total Cost of Service		706,581	254,808	66,407	3,213	10,074	149,190	4,648	218,241	0.0
Less: Other Water Revenues	19	3,515	3,515	0	0	0	0	0	0	0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>3,515</u>	<u>3,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
Total Cost of Service Related to Sales of Water		<u>\$ 703,066</u>	<u>\$ 251,293</u>	<u>\$ 66,407</u>	<u>\$ 3,213</u>	<u>\$ 10,074</u>	<u>\$ 149,190</u>	<u>\$ 4,648</u>	<u>\$ 218,241</u>	0.0
Reallocation of Public Fire	20		166,246	43,326	2,096	6,573			(218,241)	0.0
Total		<u>\$ 703,066</u>	<u>\$ 417,539</u>	<u>\$ 109,733</u>	<u>\$ 5,309</u>	<u>\$ 16,647</u>	<u>\$ 149,190</u>	<u>\$ 4,648</u>	<u>\$ -</u>	0.0
			\$ 3,515						1	0.0
			<u>\$ 421,054</u>					\$	-	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
RATE BASE										0.0
Organization	17	\$ 872	\$ 354	\$ 89	\$ 4	\$ 13	\$ 180	\$ 10	\$ 222	0.0
Franchises	17	1,092	443	111	5	16	226	12	278	0.0
Land & Ld Rights SS	2	11,981	5,623	1,584	85	258	4,355	4	73	0.0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights WT	2	1,468	689	194	10	32	534	0	9	0.0
Land & Ld Rights TD	7	498	119	29	1	5	90	13	242	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	20,483	9,613	2,708	145	440	7,446	6	125	0.0
Struct & Imp P	6	52,284	20,856	5,877	319	957	16,151	408	7,717	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	146,007	68,521	19,302	1,037	3,139	53,074	44	891	0.0
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	22,132	5,270	1,308	53	212	3,984	562	10,743	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	4,218	1,307	350	18	54	867	14	1,609	0.0
Struct & Imp Leasehold	15	2	1	0	0	0	0	0	1	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	458	142	38	2	6	94	2	175	0.0
Struct & Imp Misc	15	17,217	5,334	1,427	72	222	3,538	57	6,567	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	142,930	67,077	18,895	1,015	3,073	51,955	43	872	0.0
Infiltration Galleries & Tunnels	2	1,796	843	237	13	39	653	1	11	0.0
Supply Mains	2	48,770	22,888	6,447	346	1,049	17,728	15	297	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	1,318	526	148	8	24	407	10	195	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	73,750	29,419	8,290	450	1,350	22,781	575	10,886	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	19,031	7,591	2,139	116	348	5,879	148	2,809	0.0
WT Equip Non-Media	2	106,061	49,774	14,021	753	2,280	38,553	32	647	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	5	72,216	22,423	5,568	231	910	16,949	1,300	24,835	0.0
Dist Reservoirs & Standpipe	5	33,833	10,505	2,609	108	426	7,941	609	11,635	0.0
Elevated Tanks & Standpipes	5	21,857	6,787	1,685	70	275	5,130	393	7,517	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	130,508	31,074	7,713	313	1,253	23,491	3,315	63,349	0.0
TD Mains 4 & Less "	4	64,274	15,304	3,799	154	617	11,569	1,633	31,199	0.0
TD Mains 6 to 8" "	4	387,670	92,304	22,911	930	3,722	69,781	9,847	188,175	0.0
TD Mains 10 to 16" "	3	780	311	88	5	14	241	6	115	0.0
TD Mains 18 & Grtr "	3	393	157	44	2	7	121	3	58	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
TD Mains AC 4 (STL) *	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S*	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S*	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S*	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) *	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) *	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) *	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) *	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 > (STL) *	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) *	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) *	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	225,124	176,655	36,042	1,126	3,895	4,030	3,377	0	0.0
Meters Bronze Case	9	35,641	27,027	6,444	253	763	1,155	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	976	740	176	7	21	32	0	0	0.0
Meters Other-Rem Rdr Units	9	11,800	8,948	2,133	84	253	382	0	0	0.0
Meter Installations	9	93,708	71,059	16,942	665	2,005	3,036	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	63,010	0	0	0	0	0	0	63,010	0.0
Other P/E Intangible	15	5,496	1,703	456	23	71	1,129	18	2,096	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	2,996	928	248	13	39	616	10	1,143	0.0
Comp & Periph Equip	15	13,190	4,086	1,093	55	170	2,711	44	5,031	0.0
Computer Software	15	24,096	7,465	1,998	101	311	4,952	80	9,190	0.0
Comp Software Personal	15	351	109	29	1	5	72	1	134	0.0
Data Handling Equipment	15	39,477	12,230	3,273	166	509	8,113	130	15,057	0.0
Other Office Equipment	15	2,210	685	183	9	29	454	7	843	0.0
Trans Equip Lt Duty Trks	15	12,576	3,896	1,043	53	162	2,584	42	4,796	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(737)	(228)	(61)	(3)	(10)	(151)	(2)	(281)	0.0
Trans Equip Other	15	(11,792)	(3,653)	(978)	(50)	(152)	(2,423)	(39)	(4,497)	0.0
Stores Equipment	15	14,534	4,503	1,205	61	187	2,987	48	5,543	0.0
Tools Shop Garage Equip	15	28,599	8,860	2,371	120	369	5,877	94	10,908	0.0
Tools Shop Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	0	0	0	0	0	0	0	0	0.0
Laboratory Equip Other	2	21,888	10,272	2,894	155	471	7,956	7	134	0.0
Power Operated Equipment	15	3,095	959	257	13	40	636	10	1,190	0.0
Comm Equip Non-Telephone	15	2,237	693	185	9	29	460	7	853	0.0
Comm Equip Telephone	15	6,337	1,963	525	27	82	1,302	21	2,417	0.0
Misc Equipment	15	118,236	36,630	9,802	497	1,525	24,297	390	45,095	0.0
Other Tangible Property	17	18,885	7,664	1,926	87	283	3,907	210	4,808	0.0
Total Utility Plant in Service		<u>2,115,832</u>	<u>858,443</u>	<u>215,799</u>	<u>9,740</u>	<u>31,797</u>	<u>437,830</u>	<u>23,514</u>	<u>538,708</u>	0.0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	11,128	3,447	923	47	144	2,287	37	4,244	0.0
Materials and Supplies	15	2,330	722	193	10	30	479	8	889	0.0
Prepayments	15	6,105	1,891	506	26	79	1,255	20	2,328	0.0
Deferred OPEB Asset	16	26,598	7,514	2,077	109	332	5,532	82	10,950	0.0
Security Deferral AAO	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Tax Offsets	17	(471)	(191)	(48)	(2)	(7)	(97)	(5)	(120)	0.0
Deferred Interest Expense	17	(142,719)	(57,915)	(14,557)	(657)	(2,141)	(29,529)	(1,584)	(36,336)	0.0
Pensions & misc. changes	16	(628,668)	(177,599)	(49,099)	(2,578)	(7,858)	(130,763)	(1,949)	(258,823)	0.0
Total Other Rate Base Elements		<u>(725,697)</u>	<u>(222,131)</u>	<u>(60,005)</u>	<u>(3,045)</u>	<u>(9,421)</u>	<u>(150,836)</u>	<u>(3,391)</u>	<u>(276,867)</u>	0.0
Total Original Cost Measure of Value		<u>\$ 1,390,135</u>	<u>\$ 636,313</u>	<u>\$ 155,794</u>	<u>\$ 6,695</u>	<u>\$ 22,376</u>	<u>\$ 286,994</u>	<u>\$ 20,123</u>	<u>\$ 261,841</u>	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
T&D OP BASIS FOR FACTOR 11		1,322	315	78	3	13	238	34	642
FACTOR 11			0.2381	0.0591	0.0024	0.0096	0.1800	0.0254	0.4854
T&D Mnt BASIS FOR FACTOR 12		1,603	3	1	0	0	0	0	1,599
FACTOR 12			0.0016	0.0004	0.0000	0.0000	0.0002	0.0000	0.9978
A&G BASIS FOR FACTOR 15		172,707	53,497	14,315	730	2,236	35,488	563	65,879
FACTOR 15			0.3098	0.0829	0.0042	0.0129	0.2055	0.0033	0.3814
LABOR BASIS FOR FACTOR 16		185,796	52,486	14,504	763	2,325	38,639	573	76,506
FACTOR 16			0.2825	0.0781	0.0041	0.0125	0.2080	0.0031	0.4117
UPIS BASIS FOR FACTOR 17		2,094,983	849,983	213,672	9,644	31,485	433,517	23,283	533,400
FACTOR 17			0.4058	0.1020	0.0046	0.0150	0.2069	0.0111	0.2546
RATE BASE BASIS FOR FACTOR 18		1,390,135	636,313	155,794	6,695	22,376	286,994	20,123	261,841
FACTOR 18			0.4576	0.1121	0.0048	0.0161	0.2065	0.0145	0.1884
TOTAL COS BASIS FOR FACTOR 19		705,262	254,324	66,281	3,207	10,055	148,910	4,639	217,845
FACTOR 19			0.3606	0.0940	0.0045	0.0143	0.2111	0.0066	0.3089
COS w/o Fire Factor 20		334,503	254,808	66,407	3,213	10,074			
FACTOR 20			0.7618	0.1985	0.0096	0.0301			

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.4527	0.1410	0.0087	0.0230	0.3645	0.0005	0.0096	1.0000
2	0.4693	0.1322	0.0071	0.0215	0.3635	0.0003	0.0061	1.0000
3	0.3989	0.1124	0.0061	0.0183	0.3089	0.0078	0.1476	1.0000
4	0.2381	0.0591	0.0024	0.0096	0.1800	0.0254	0.4854	1.0000
5	0.3105	0.0771	0.0032	0.0126	0.2347	0.0180	0.3439	1.0000
6	0.3989	0.1124	0.0061	0.0183	0.3089	0.0078	0.1476	1.0000
7	0.2381	0.0591	0.0024	0.0096	0.1800	0.0254	0.4854	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7583	0.1808	0.0071	0.0214	0.0324	-	-	1.0000
10	0.7847	0.1601	0.0050	0.0173	0.0179	0.0150	-	1.0000
11	0.2381	0.0591	0.0024	0.0096	0.1800	0.0254	0.4854	1.0000
12	0.0016	0.0004	-	-	0.0002	-	0.9978	1.0000
13	0.8071	0.1530	0.0044	0.0155	0.0111	0.0089	-	1.0000
14	0.8142	0.1544	0.0045	0.0157	0.0112	-	-	1.0000
15	0.3098	0.0829	0.0042	0.0129	0.2055	0.0033	0.3814	1.0000
16	0.2825	0.0781	0.0041	0.0125	0.2080	0.0031	0.4117	1.0000
17	0.4058	0.1020	0.0046	0.0150	0.2069	0.0111	0.2546	1.0000
18	0.4576	0.1121	0.0048	0.0161	0.2065	0.0145	0.1884	1.0000
19	0.3606	0.0940	0.0045	0.0143	0.2111	0.0066	0.3089	1.0000
20	0.7618	0.1985	0.0096	0.0301	-	-	-	1.0000

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	2,108	1,329	765	0	0	0	0	13	0.0
Labor & Exp Oper SS	2	512	323	186	0	0	0	0	3	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		2,620	1,652	951	0	0	0	0	17	0.0
Misc Exp Oper SS	2	4,322	2,725	1,569	0	0	0	0	28	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	778	491	282	0	0	0	0	5	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		5,100	3,216	1,852	0	0	0	0	33	0.0
TOTAL SS EXPENSE		7,720	4,867	2,803	0	0	0	0	49	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	6,432	6,367	0	0	0	0	0	65	0.0
Labor & Exp Oper Pump	6	22,506	12,063	6,945	0	0	0	0	3,497	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		28,938	18,430	6,945	0	0	0	0	3,562	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	18,685	10,015	5,766	0	0	0	0	2,904	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		18,685	10,015	5,766	0	0	0	0	2,904	0.0
TOTAL PUMPING EXPENSES		47,623	28,445	12,712	0	0	0	0	6,466	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	11,260	7,099	4,089	0	0	0	0	72	0.0
Chemicals	1	6,979	6,909	0	0	0	0	0	70	0.0
Labor & Exp Oper WT	2	3,380	2,131	1,227	0	0	0	0	22	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	1,411	890	512	0	0	0	0	9	0.0
Misc Exp Oper WT	1	5,501	5,445	0	0	0	0	0	56	0.0
Misc Exp Oper WT	2	1,271	801	462	0	0	0	0	8	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		29,802	23,275	6,290	0	0	0	0	237	0.0
Super & Eng Maint WT	2	18,828	11,871	6,836	0	0	0	0	120	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	15,715	9,908	5,706	0	0	0	0	101	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		34,543	21,779	12,543	0	0	0	0	221	0.0
TOTAL WT EXPENSE		64,345	45,055	18,832	0	0	0	0	458	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	1,540	233	0	520	0	0	0	786	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	1,322	200	0	446	0	0	0	675	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,166	328	0	731	0	0	0	1,106	0.0
Misc Exp Oper TD	11	442	67	0	149	0	0	0	226	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	15	2	0	5	0	0	0	8	0.0
TOTAL T & D EXPENSE OPERATION		5,485	832	0	1,852	0	0	0	2,801	0.0
Super & Eng Maint TD	12	1,540	0	0	0	3	0	0	1,537	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	1	0	0	0	0	0	0	1	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	3	0	0	0	3	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	1,599	0	0	0	0	0	0	1,599	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	53,755	5	0	11	102	0	0	53,637	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	0	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	0	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		56,898	6	0	11	108	0	0	56,773	0.0
TOTAL T & D EXPENSE		62,383	837	0	1,864	108	0	0	59,574	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS										
Supervision CA	13	1,540	0	0	0	0	0	1,526	14	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	2,221	0	0	0	0	0	2,201	20	0.0
Uncollectible Accts	13	1,581	0	0	0	0	0	1,567	14	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	4,206	0	0	0	0	0	4,169	37	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		9,548	0	0	0	0	0	9,463	85	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	28,340	9,925	5,637	306	17	0	1,553	10,902	0.0
Other Supplies & Exp AG	15	10	4	2	0	0	0	1	4	0.0
Other Supplies & Exp AG	15	6,918	2,423	1,376	75	4	0	379	2,661	0.0
Other Supplies & Exp AG	15	7,490	2,623	1,490	81	4	0	410	2,881	0.0
Mgmt Fees-Coporate/Shared Service Center	15	73,664	25,797	14,652	796	44	0	4,037	28,339	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	11,467	4,016	2,281	124	7	0	628	4,411	0.0
Outside Services AG	15	28,323	9,919	5,633	306	17	0	1,552	10,896	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	23,591	8,262	4,692	255	14	0	1,293	9,075	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	2,053	719	408	22	1	0	113	790	0.0
Injuries & Damages	16	46	16	9	1	0	0	1	19	0.0
Employee Pension & Benefits	16	31,487	11,184	6,351	343	22	0	523	13,064	0.0
Employee Pension & Benefits	16	12,142	4,313	2,449	132	8	0	202	5,038	0.0
Employee Pension & Benefits	16	7,525	2,673	1,518	82	5	0	125	3,122	0.0
Reg Commision Exp	15	(167)	(58)	(33)	(2)	(0)	0	(9)	(64)	0.0
Rents AG	15	201	70	40	2	0	0	11	77	0.0
Goodwill Advertising Exp	15	286	100	57	3	0	0	16	110	0.0
Misc Exp AG	15	11,566	4,050	2,300	125	7	0	634	4,449	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		244,942	86,035	48,862	2,650	152	0	11,467	95,775	0.0
General Plant Maint AG	15	218	76	43	2	0	0	12	84	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		218	76	43	2	0	0	12	84	0.0
TOTAL A & G EXPENSE		245,160	86,111	48,906	2,653	152	0	11,479	95,859	0.0
Total Operation & Maintenance Expenses		436,779	165,316	83,253	4,517	260	0	20,942	162,492	0.0

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE									
Struct & Imp SS	2	588	371	214	0	0	0	4	0.0
Struct & Imp P	6	999	535	308	0	0	0	155	0.0
Struct & Imp WT	2	4,468	2,817	1,622	0	0	0	29	0.0
Struct & Imp TD	7	704	107	0	238	0	0	360	0.0
Struct & Imp Offices	15	104	36	21	1	0	0	40	0.0
Struct & Imp Store,Shop,Gar	15	12	4	2	0	0	1	5	0.0
Struct & Imp Misc	15	422	148	84	5	0	23	162	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	30	19	11	0	0	0	0	0.0
Wells & Springs	2	3,490	2,200	1,267	0	0	0	22	0.0
Supply Mains	2	1,279	806	464	0	0	0	8	0.0
Power Generation Equip Othe	6	43	23	13	0	0	0	7	0.0
Pump Equip Electric	6	2,650	1,420	818	0	0	0	412	0.0
Pump Equip Other	6	475	255	147	0	0	0	74	0.0
WT Equip Non-Media	2	7,732	4,875	2,807	0	0	0	49	0.0
Dist Reservoirs & Standpipe	5	1,191	236	0	524	0	0	431	0.0
Elevated Tanks & Standpipes	5	539	107	0	237	0	0	195	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	3,724	565	0	1,258	0	0	1,902	0.0
TD Mains 4 & Less	4	976	148	0	330	0	0	498	0.0
TD Mains 6 to 8"	4	5,931	899	0	2,003	0	0	3,029	0.0
TD Mains 10 to 16"	3	12	6	4	0	0	0	2	0.0
TD Mains 18 & Grtr	3	6	3	2	0	0	0	1	0.0
Services	10	7,565	0	0	0	7,452	0	113	0.0
Meters Bronze Case	9	949	0	0	949	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0.0
Meters Other	9	413	0	0	413	0	0	0	0.0
Meters Other-Rem Rdr Units	9	291	0	0	291	0	0	0	0.0
Meter Installations	9	2,475	0	0	2,475	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0.0
Hydrants	8	1,777	0	0	0	0	0	1,777	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	123	43	24	1	0	7	47	0.0
Comp & Periph Equip	15	2,032	712	404	22	1	111	782	0.0
Computer Software	15	5,951	2,084	1,184	64	4	326	2,289	0.0
Comp Software Personal	15	78	27	16	1	0	4	30	0.0
Data Handling Equipment	15	3,148	1,102	626	34	2	173	1,211	0.0
Other Office Equipment	15	206	72	41	2	0	11	79	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0.0
Stores Equipment	15	459	161	91	5	0	25	177	0.0
Tools,Shop,Garage Equip	15	1,998	700	397	22	1	109	769	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	1,032	651	375	0	0	0	7	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	230	81	46	2	0	13	88	0.0
Comm Equip Non-Telephone	15	473	166	94	5	0	26	182	0.0
Comm Equip Telephone	15	11	4	2	0	0	1	4	0.0
Misc Equipment	15	0	0	0	0	0	0	0	0.0
Other Tangible Property	15	8,328	2,916	1,656	90	5	456	3,204	0.0
Total Depreciation Expense		72,914	24,299	12,741	4,844	4,142	1,292	18,144	
Amort-Other UP	18	(3,191)	(846)	(344)	(555)	(307)	(479)	(13)	(647)

0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	1,486	511	249	88	47	74	49	469	0.0
Property Taxes	18	29,658	7,862	3,194	5,160	2,850	4,455	122	6,015	0.0
FUTA	16	151	54	30	2	0	0	3	63	0.0
FICA	16	9,543	3,390	1,925	104	7	0	158	3,959	0.0
SUTA	16	338	120	68	4	0	0	6	140	0.0
Other Taxes & Licenses	15	81	28	16	1	0	0	4	31	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>41,257</u>	<u>11,965</u>	<u>5,482</u>	<u>5,359</u>	<u>2,904</u>	<u>4,529</u>	<u>341</u>	<u>10,677</u>	0.0
Required Current Income Taxes	18	57,043	15,122	6,144	9,925	5,482	8,568	234	11,568	0.0
Utility Income Available for Return	18	101,779	26,982	10,962	17,710	9,781	15,287	417	20,641	0.0
Total Cost of Service		706,581	242,838	118,237	41,799	22,263	35,356	23,213	222,875	0.0
Less: Other Water Revenues	19	3,515	3,515	0	0	0	0	0	0	0.0
Revenue Shift	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>3,515</u>	<u>3,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
Total Cost of Service Related to Sales of Water		<u>710,096</u>	<u>246,353</u>	<u>118,237</u>	<u>41,799</u>	<u>22,263</u>	<u>35,356</u>	<u>23,213</u>	<u>222,875</u>	0.0
Reallocation of Public Fire	20	0	131,534	64,054	22,653	0	0	0	(218,241)	0.0
Total		<u>\$ 710,096</u>	<u>\$ 377,886</u>	<u>\$ 182,291</u>	<u>\$ 64,452</u>	<u>\$ 22,263</u>	<u>\$ 35,356</u>	<u>\$ 23,213</u>	<u>\$ 4,634</u>	0.0

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE									
Organization	17	872	254	118	110	59	92	6	232
Franchises	17	1,092	319	148	137	74	116	8	290
Land & Ld Rights SS	2	11,981	7,554	4,350	0	0	0	0	77
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	1,468	926	533	0	0	0	0	9
Land & Ld Rights TD	7	498	75	0	168	0	0	0	254
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	20,483	12,915	7,437	0	0	0	0	131
Struct & Imp P	6	52,284	28,024	16,135	0	0	0	0	8,125
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	146,007	92,057	53,015	0	0	0	0	934
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	22,132	3,355	0	7,474	0	0	0	11,303
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	4,218	1,477	839	46	3	0	231	1,623
Struct & Imp Leasehold	15	2	1	0	0	0	0	0	1
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	458	160	91	5	0	0	25	176
Struct & Imp Misc	15	17,217	6,029	3,424	186	10	0	943	6,623
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	142,930	90,117	51,898	0	0	0	0	915
Supply Mains	2	1,796	1,132	652	0	0	0	0	11
Supply Mains Nth Pit (STL)	2	48,770	30,749	17,708	0	0	0	0	312
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,318	706	407	0	0	0	0	205
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	73,750	39,530	22,759	0	0	0	0	11,461
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	19,031	10,201	5,873	0	0	0	0	2,957
WT Equip Non-Media	2	106,061	66,871	38,511	0	0	0	0	679
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	5	72,216	14,284	0	31,789	0	0	0	26,142
Dist Reservoirs & Standpipe	5	33,833	6,692	0	14,893	0	0	0	12,248
Elevated Tanks & Standpipes	5	21,857	4,323	0	9,621	0	0	0	7,912
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	130,508	19,785	0	44,073	0	0	0	66,650
TD Mains 4 & Less "	4	64,274	9,744	0	21,705	0	0	0	32,825
TD Mains 6 to 8" "	4	387,670	58,771	0	130,916	0	0	0	197,983
TD Mains 10 to 16" "	3	780	418	241	0	0	0	0	121
TD Mains 18 & Grtr "	3	393	211	121	0	0	0	0	61

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	225,124	0	0	0	0	221,747	0	3,377	0.0
Meters Bronze Case	9	35,641	0	0	0	35,641	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	976	0	0	0	976	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	11,800	0	0	0	11,800	0	0	0	0.0
Meter Installations	9	93,708	0	0	0	93,708	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	63,010	0	0	0	0	0	0	63,010	0.0
Other P/E Intangible	15	5,496	1,925	1,093	59	3	0	301	2,114	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	2,996	1,049	596	32	2	0	164	1,153	0.0
Comp & Periph Equip	15	13,190	4,619	2,623	142	8	0	723	5,074	0.0
Computer Software	15	24,096	8,438	4,793	260	14	0	1,320	9,270	0.0
Comp Software Personal	15	351	123	70	4	0	0	19	135	0.0
Data Handling Equipment	15	39,477	13,825	7,852	426	24	0	2,163	15,187	0.0
Other Office Equipment	15	2,210	774	440	24	1	0	121	850	0.0
Trans Equip Lt Duty Trks	15	12,576	4,404	2,501	136	8	0	689	4,838	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(737)	(258)	(147)	(8)	(0)	0	(40)	(284)	0.0
Trans Equip Other	15	(11,792)	(4,130)	(2,345)	(127)	(7)	0	(646)	(4,536)	0.0
Stores Equipment	15	14,534	5,090	2,891	157	9	0	796	5,591	0.0
Tools,Shop,Garage Equip	15	28,599	10,015	5,688	309	17	0	1,567	11,002	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	0	0	0	0	0	0	0	0	0.0
Laboratory Equip Other	2	21,888	13,800	7,948	0	0	0	0	140	0.0
Power Operated Equipment	15	3,095	1,084	616	33	2	0	170	1,191	0.0
Comm Equip Non-Telephone	15	2,237	783	445	24	1	0	123	861	0.0
Comm Equip Telephone	15	6,337	2,219	1,260	68	4	0	347	2,438	0.0
Misc Equipment	15	118,236	41,406	23,517	1,277	71	0	6,479	45,485	0.0
Other Tangible Property	17	18,885	5,511	2,559	2,378	1,282	1,998	140	5,018	0.0
Total Utility Plant in Service		<u>2,115,832</u>	<u>617,362</u>	<u>286,661</u>	<u>266,319</u>	<u>143,710</u>	<u>223,953</u>	<u>15,652</u>	<u>562,174</u>	<u>0</u>
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	11,128	3,897	2,213	120	7	0	610	4,281	0.0
Materials and Supplies	15	2,330	816	463	25	1	0	128	896	0.0
Prepayments	15	6,105	2,138	1,214	66	4	0	335	2,349	0.0
OPEB's Contributed to External Fund	16	26,598	9,448	5,365	290	19	0	442	11,036	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	(471)	(137)	(64)	(59)	(32)	(50)	(3)	(125)	0.0
Deferred Income Taxes	17	(142,719)	(41,645)	(19,338)	(17,968)	(9,691)	(15,100)	(1,056)	(37,920)	0.0
Pensions	16	(628,668)	(223,303)	(126,802)	(6,852)	(440)	0	(10,436)	(260,834)	0.0
Total Other Rate Base Elements		<u>(725,697)</u>	<u>(248,787)</u>	<u>(136,949)</u>	<u>(24,379)</u>	<u>(10,132)</u>	<u>(15,150)</u>	<u>(9,982)</u>	<u>(280,319)</u>	<u>0.0</u>
Total Original Cost Measure of Value		<u>\$ 1,390,135</u>	<u>\$ 368,575</u>	<u>\$ 149,713</u>	<u>\$ 241,941</u>	<u>\$ 133,578</u>	<u>\$ 208,803</u>	<u>\$ 5,670</u>	<u>\$ 281,856</u>	<u>0.0</u>

PSC STAFF STUDY

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	1,322	200	0	446	0	0	675	0.0
FACTOR 11	0.1516	0.0000	0.3377	0.0000	0.0000	0.0000	0.5107	1.0000
T&D Mnt BASIS FOR FACTOR 12	1,603	0	0	0	3	0	1,600	0.0
FACTOR 12	0.0001	0.0000	0.0002	0.0019	0.0000	0.0000	0.9978	1.0000
A&G BASIS FOR FACTOR 15	172,707	60,484	34,347	1,864	108	0	9,463	66,441
FACTOR 15	0.3502	0.1989	0.0108	0.0006	0.0000	0.0548	0.3847	1.0000
LABOR BASIS FOR FACTOR 16	185,796	66,000	37,484	2,018	125	0	3,091	77,078
FACTOR 16	0.3552	0.2017	0.0109	0.0007	0.0000	0.0166	0.4149	1.0000
UPIS BASIS FOR FACTOR 17	2,094,983	611,278	283,836	263,695	142,295	221,747	15,497	556,635
FACTOR 17	0.2918	0.1355	0.1259	0.0679	0.1058	0.0074	0.2657	1.0000
RATE BASE BASIS FOR FACTOR 18	1,390,135	368,575	149,713	241,941	133,578	208,803	5,670	281,856
FACTOR 18	0.2651	0.1077	0.1740	0.0961	0.1502	0.0041	0.2028	1.0000
TOTAL COS BASIS FOR FACTOR 19	705,262	242,385	118,022	41,713	22,216	35,282	23,174	222,470
FACTOR 19	0.3438	0.1673	0.0591	0.0315	0.0500	0.0329	0.3154	1.0000
TOTAL COS BASIS FOR FACTOR 20	402,874	242,838	118,237	41,799				0.0
FACTOR 20	0.6027	0.2935	0.1038					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9899	-	-	-	-	-	0.0101	1.0000
2	0.6305	0.3631	-	-	-	-	0.0064	1.0000
3	0.5360	0.3086	-	-	-	-	0.1554	1.0000
4	0.1516	-	0.3377	-	-	-	0.5107	1.0000
5	0.1978	-	0.4402	-	-	-	0.3620	1.0000
6	0.5360	0.3086	-	-	-	-	0.1554	1.0000
7	0.1516	-	0.3377	-	-	-	0.5107	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9850	-	0.0150	1.0000
11	0.1516	-	0.3377	-	-	-	0.5107	1.0000
12	0.0001	-	0.0002	0.0019	-	-	0.9978	1.0000
13	-	-	-	-	-	0.9911	0.0089	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.3502	0.1989	0.0108	0.0006	-	0.0548	0.3847	1.0000
16	0.3552	0.2017	0.0109	0.0007	-	0.0166	0.4149	1.0000
17	0.2918	0.1355	0.1259	0.0679	0.1058	0.0074	0.2657	1.0000
18	0.2651	0.1077	0.1740	0.0961	0.1502	0.0041	0.2028	1.0000
19	0.3438	0.1673	0.0591	0.0315	0.0500	0.0329	0.3154	1.0000
20	0.6027	0.2935	0.1038	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMOUNT OF WATER CONSUMED.

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	44.8	0.4527
Commercial	13.9	0.1410
Industrial	0.9	0.0087
Other Public Authority	2.3	0.0230
Sales for Resale	36.1	0.3645
Private Fire Protection	0.0	0.0005
Public Fire Protection	1.0	0.0096
Total	99.0	1.0000

FACTOR 2.

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

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6369	(4)	(5)=(4)x 0.3631	(6)=(3)+(5)
Residential	0.4527	0.2883	0.4984	0.1810	0.4693
Commercial	0.1410	0.0898	0.1168	0.0424	0.1322
Industrial	0.0087	0.0055	0.0044	0.0016	0.0071
Other Public Authority	0.0230	0.0146	0.0189	0.0069	0.0215
Sales for Resale	0.3645	0.2322	0.3615	0.1313	0.3635
Private Fire Protection	0.0005	0.0003			0.0003
Public Fire Protection	0.0096	0.0061			0.0061
Total	1.0000	0.6368	1.0000	0.3632	1.0000

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	44.8	1.00	44.8	0.4984
Commercial	13.9	0.75	10.5	0.1168
Industrial	0.9	0.50	0.4	0.0044
Other Public Authority	2.3	0.75	1.7	0.0189
Sales for Resale	36.1	0.90	32.5	0.3615
Total	98.0		89.9	1.0000

The weighting of the factors is based on the maximum day ratio of 1.55, based on a review of maximum day ratios experienced during the period 1990 through 2006 .

	Maximum Day Ratio	Weight
Average Day	1.00	0.6369
Maximum Day Extra Capacity	0.57	0.3631
Total	1.57	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5415	(4)	(5)=(4) X 0.3086	(6)	(7)=(6) X 0.1499	(8)=(3)+(5)+(7)
Residential	0.4527	0.2451	0.4984	0.1538			0.3989
Commercial	0.1410	0.0764	0.1168	0.0360			0.1124
Industrial	0.0087	0.0047	0.0044	0.0014			0.0061
Other Public Authority	0.0230	0.0125	0.0189	0.0058			0.0183
Sales for Resale	0.3645	0.1974	0.3615	0.1116			0.3089
Private Fire Protection	0.0005	0.0003			0.0497	0.0075	0.0078
Public Fire Protection	0.0096	0.0052			0.9503	0.1424	0.1476
Total	1.0000	0.5416	1.0000	0.3086	1.0000	0.1499	1.0000

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.57. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	130,000	0.5415
Maximum Day Extra Capacity	<u>0.57</u>	<u>74,100</u>	<u>0.3086</u>
Subtotal	<u><u>1.57</u></u>	204,100	0.8501
Fire Protection		<u>36,000</u>	<u>0.1499</u>
Total		<u><u>240,100</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the deliverability of 300 gallons per minute for 2 hours.

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

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1532	(5)	(6)=(5) X 0.3377	(7)	(8)=(7) X 0.5091	(9)=(4)+(6)+(8)
Residential	1.87	0.4529	0.0694	0.4997	0.1687			0.2381
Commercial	0.58	0.1409	0.0216	0.1111	0.0375			0.0591
Industrial	0.04	0.0087	0.0013	0.0033	0.0011			0.0024
Other Public Authority	0.09	0.0229	0.0035	0.0181	0.0061			0.0096
Sales for Resale	1.50	0.3645	0.0558	0.3678	0.1242			0.1800
Private Fire Protection	0.00	0.0005	0.0001			0.0497	0.0253	0.0254
Public Fire Protection	0.04	0.0096	0.0015			0.9503	0.4838	0.4854
Total	4.12	1.0000	0.1532	1.0000	0.3376	1.0000	0.5091	1.0000

The maximum hour extra capacity factors in column 5 are determined as follows:

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.25 and the average daily system sendout for 2006 of 0.130 MGD. The system demand for fire protection is 300 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	90.3	0.1532
Maximum Hour Extra Capacity	2.20	199	0.3377
Subtotal	3.20	289	0.4909
Fire Protection		300	0.5091
Total		589	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1.87	3.5	6.53	0.4997
Commercial	0.58	2.5	1.45	0.1111
Industrial	0.04	1.2	0.04	0.0033
Other Public Authority	0.09	2.5	0.24	0.0181
Sales for Resale	1.50	3.2	4.81	0.3678
Total	4.08		13.08	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1998	(5)	(6)=(5) X 0.4402	(7)	(8)=(7) X 0.3600	(9)=(4)+(6)+(8)
Residential	1.867	0.4529	0.0905	0.4997	0.2200			0.3105
Commercial	0.581	0.1409	0.0282	0.1111	0.0489			0.0771
Industrial	0.036	0.0087	0.0017	0.0033	0.0015			0.0032
Other Public Authority	0.095	0.0229	0.0046	0.0181	0.0080			0.0126
Sales for Resale	1.503	0.3645	0.0728	0.3678	0.1619			0.2347
Private Fire Protection	0.002	0.0005	0.0001			0.0497	0.0179	0.0180
Public Fire Protection	0.040	0.0096	0.0019			0.9503	0.3421	0.3439
Total	4.123	1.0000	0.1998	1.0000	0.4403	1.0000	0.3600	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 2 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 2 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{300 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{100,000 \text{ Gallons}} = 0.3600$$

$$\text{General Service Weight} = 1.0000 - 0.3600 = 0.6400$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	31.21	0.1998
Extra Capacity Maximum Hour	2.20	68.79	0.4402
Total	3.20	100.00	0.6400

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4693	0.0000	0.3989	0.3989	0.2381	0.0000	0.3989
Commercial	0.1322	0.0000	0.1124	0.1124	0.0591	0.0000	0.1124
Industrial	0.0071	0.0000	0.0061	0.0061	0.0024	0.0000	0.0061
Other Public Authority	0.0215	0.0000	0.0183	0.0183	0.0096	0.0000	0.0183
Sales for Resale	0.3635	0.0000	0.3089	0.3089	0.1800	0.0000	0.3089
Private Fire Protection	0.0003	0.0000	0.0078	0.0078	0.0254	0.0000	0.0078
Public Fire Protection	0.0061	0.0000	0.1476	0.1476	0.4854	0.0000	0.1476
Total	1.0000	0.0000	1.0000	1.0000	1.0000	0.0000	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	0	0.0000
Associated with Maximum Day and Fire	100	1.0000
Associated with Maximum Hour	0	0.0000
Total	100	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3989	0.0000	0.2381	0.2381	0.2381
Commercial	0.1124	0.0000	0.0591	0.0591	0.0591
Industrial	0.0061	0.0000	0.0024	0.0024	0.0024
Other Public Authority	0.0183	0.0000	0.0096	0.0096	0.0096
Sales for Resale	0.3089	0.0000	0.1800	0.1800	0.1800
Private Fire Protection	0.0078	0.0000	0.0254	0.0254	0.0254
Public Fire Protection	0.1476	0.0000	0.4854	0.4854	0.4854
Total	1.0000	0.0000	1.0000	1.0000	1.0000

Assigned 100% to Maximum Hour Function. No Plant functionalization was performed.

	Total Footage of Mains	Weight
Transmission Mains	9,795	0.1339
Distribution Mains	63,360	0.8661
Total	73,155	1.0000

NO FUNCTIONALIZATION
ASSIGN ALL TO MAX HOUR

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
(1)	(3)
Public Fire Protection	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	365	0.7583
Commercial	87	0.1808
Industrial	3	0.0071
Other Public Authority	10	0.0214
Sales for Resale	16	0.0324
Private Fire	0	0.0000
Total	482	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	364	0.7847
Commercial	74	0.1601
Industrial	2	0.0050
Other Public Authority	8	0.0173
Sales for Resale	8	0.0179
Private Fire Protection	7	0.0150
Total	464	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 315	0.2381
Commercial	78	0.0591
Industrial	3	0.0024
Other Public Authority	13	0.0096
Sales for Resale	238	0.1800
Private Fire Protection	34	0.0254
Public Fire Protection	642	0.4854
Total	1,322	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 3	0.0016
Commercial	1	0.0004
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0002
Private Fire Protection	0	0.0000
Public Fire Protection	1,599	0.9978
Total	\$1,603	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	364	0.8071
Commercial	69	0.1530
Industrial	2	0.0044
Other Public Authority	7	0.0155
Sales for Resale	5	0.0111
Private Fire Protection	4	0.0089
Public Fire Protection	0	0.0000
Total	451	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	364	0.8142
Commercial	69	0.1544
Industrial	2	0.0045
Other Public Authority	7	0.0157
Sales for Resale	5	0.0112
Total	447	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$53,497	0.3098
Commercial	14,315	0.0829
Industrial	730	0.0042
Other Public Authority	2,236	0.0129
Sales for Resale	35,488	0.2055
Private Fire Protection	563	0.0033
Public Fire Protection	65,879	0.3814
Total	\$172,707	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification (1)	Direct Labor Expense (2)	Allocation Factor (3)
Residential	\$52,486	0.2824
Commercial	14,504	0.0781
Industrial	763	0.0041
Other Public Authority	2,325	0.0125
Sales for Resale	38,639	0.2080
Private Fire Protection	573	0.0031
Public Fire Protection	76,506	0.4118
Total	\$185,796	1.0000

FACTOR 17.

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

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

Customer Classification (1)	Original Cost Less Depreciation (2)	Allocation Factor (3)
Residential	\$849,983	0.4058
Commercial	213,672	0.1020
Industrial	9,644	0.0046
Other Public Authority	31,485	0.0150
Sales for Resale	433,517	0.2069
Private Fire Protection	23,283	0.0111
Public Fire Protection	533,400	0.2546
Total	\$2,094,983	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$636,313	0.4576
Commercial	155,794	0.1121
Industrial	6,695	0.0048
Other Public Authority	22,376	0.0161
Sales for Resale	286,994	0.2065
Private Fire Protection	20,123	0.0145
Public Fire Protection	261,841	0.1884
Total	\$1,390,135	1.0000

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$254,324	0.3606
Commercial	66,281	0.0940
Industrial	3,207	0.0045
Other Public Authority	10,055	0.0143
Sales for Resale	148,910	0.2111
Private Fire Protection	4,639	0.0066
Public Fire Protection	217,845	0.3089
Total	\$705,262	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	362.00	362.00	58.00	58.00	0.00	0.00	6.00	6.00	1.00	1.00	427.00	427.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	2.00	3.40	7.00	11.90	2.00	3.40	0.00	0.00	1.00	1.70	12.00	20.40
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	4.00	17.20	0.00	0.00	1.00	4.30	3.00	12.90	8.00	34.40
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>364.00</u>	<u>365.40</u>	<u>69.00</u>	<u>87.10</u>	<u>2.00</u>	<u>3.40</u>	<u>7.00</u>	<u>10.30</u>	<u>5.00</u>	<u>15.60</u>	<u>447.00</u>	<u>481.80</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	362.00	362.00	58.00	58.00	0.00	0.00	6.00	6.00	1.00	1.00	0.00	0.00	427.00	427.00
1	1.17	2.00	2.34	7.00	8.19	2.00	2.34	0.00	0.00	1.00	1.17	0.00	0.00	12.00	14.04
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	4.00	8.16	0.00	0.00	1.00	2.04	3.00	6.12	0.00	0.00	8.00	16.32
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.24	1.00	4.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	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		<u>364.00</u>	<u>364.34</u>	<u>69.00</u>	<u>74.35</u>	<u>2.00</u>	<u>2.34</u>	<u>7.00</u>	<u>8.04</u>	<u>5.00</u>	<u>8.29</u>	<u>2.00</u>	<u>6.97</u>	<u>449.00</u>	<u>464.33</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	0	0	
3 -inch	9.00	0	0	
4 -inch	16.00	0	0	
6 -inch	36.00	1	36	
8 -inch	64.00	0	0	
10 -inch	100.00	0	0	
12 -inch	144.00	0	0	
Private Hydrants	6.30	3	19	
Total Private Fire Protection		4	55	0.0497
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1 - 4.5"	6.30	13	82
4 1/4" Valve	2- 2-1/2" & 1 - 4.5"	18.10	1	18
4 1/2" Valve	2- 2-1/2" & 1 - 4.5"	6.30	12	76
4 1/2" Valve	2- 2-1/2" & 1 - 4.5"	20.30	17	345
5 1/4" Valve	2- 2-1/2"	26.50	19	504
5 1/2" Valve	2- 2-1/2"	26.50	1	27
Total Public Fire Protection		63	1,052	0.9503
Total Fire Protection		67	1,107	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B)	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 3,180,276	57.9%	\$ 2,919,103	54.5%	\$ 3,181,869	57.9%	\$ 262,766	9.0%
Commercial	1,544,947	28.1%	\$ 1,591,086	29.7%	\$ 1,544,947	28.1%	(46,139)	-2.9%
Industrial	281,484	5.1%	\$ 263,551	4.9%	\$ 281,485	5.1%	17,934	6.8%
Public Authority	400,064	7.3%	\$ 427,605	8.0%	\$ 400,064	7.3%	(27,541)	-6.4%
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Private Fire Service	82,577	1.5%	\$ 150,257	2.8%	\$ 82,576	1.5%	(67,681)	
					\$ -			
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	5,489,349	99.9%	5,351,602	99.9%	5,490,941	99.9%	139,339	2.6%
Other Revenues	39,715		39,715		39,715		-	0.0%
Total	<u>\$ 5,529,064</u>		<u>\$ 5,391,317</u>		<u>\$ 5,530,656</u>		<u>\$ 139,339</u>	2.6%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	524,484	\$2,919,103	524,484	\$3,181,869	\$262,766	9.00%
5	Commercial & Interruptible	427,037	1,591,086	427,037	1,544,947	(46,139)	-2.90%
6	Industrial	110,459	263,551	110,459	281,485	17,934	6.80%
7	Other Public Authority	109,871	427,605	109,871	400,064	(27,541)	-6.44%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	150,257	0	82,576	(67,681)	-45.04%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,171,851</u>	<u>5,351,602</u>	<u>1,171,851</u>	<u>5,490,941</u>	<u>\$139,339</u>	<u>2.60%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		39,715		39,715	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0	0	0.00%
23							
24			<u>\$5,391,317</u>		<u>\$5,530,656</u>	<u>139,339</u>	<u>2.58%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Jefferson City

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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	Present Pro Forma Rates				Proposed Pro Forma Rates						
Line #	Class/ Description	Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	State Penitentiary (Interruptible Rate):										
3	Minimum Charge:										
4	5/8" Monthly	0		\$0.00	\$0	0		\$ 11.37	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0		\$ 11.59	0	0	0.00%
6	1" Monthly	0		0.00	0	0		\$ 12.64	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0		\$ 15.77	0	0	0.00%
8	2" Monthly	0		0.00	0	0		\$ 18.38	0	0	0.00%
9	3" Monthly	0		0.00	0	0		\$ 32.40	0	0	0.00%
10	4" Monthly	0		0.00	0	0		\$ 40.76	0	0	0.00%
11	6" Monthly	0		0.00	0	0		\$ 60.99	0	0	0.00%
12	8" Monthly	0		0.00	0	0		\$ 121.22	0	0	0.00%
13											
14	Volumetric Charges:										
15	First Block		0	\$3.0300	0		0	\$3.0968	0	0	0.00%
16	Second Block		0	\$1.7300	0		0	3.0968	0	0	0.00%
17											
18											
19	Total		0		\$0		0		\$0	\$0	0.00%
20											
21	Capital Complex (Interruptible Rate):										
22	Minimum Charge:										
23	5/8" Monthly	0		\$0.00	\$0	0		\$ 11.37	\$0	\$0	0.00%
24	3/4" Monthly	0		0.00	0	0		\$ 11.59	0	0	0.00%
25	1" Monthly	0		0.00	0	0		\$ 12.64	0	0	0.00%
26	1-1/2" Monthly	0		0.00	0	0		\$ 15.77	0	0	0.00%
27	2" Monthly	0		0.00	0	0		\$ 18.38	0	0	0.00%
28	3" Monthly	0		0.00	0	0		\$ 32.40	0	0	0.00%
29	4" Monthly	0		0.00	0	0		\$ 40.76	0	0	0.00%
30	6" Monthly	0		0.00	0	0		\$ 60.99	0	0	0.00%
31	8" Monthly	0		0.00	0	0		\$ 121.22	0	0	0.00%
32											
33	Volumetric Charges:										
34	First Block		1,113	\$4.6533	5,179		1,113	\$3.0968	3,447	(1,732)	-33.44%
35	Second Block		457	\$3.7867	1,731		457	\$3.0968	1,415	(316)	-18.26%
36	Third block		389	\$2.3067	897		389	\$3.0968	1,205	308	34.34%
37											
38											
39	Total		1,959		\$7,807		1,959		\$6,067	(\$1,740)	-22.29%
40											

Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
 Company: Missouri-American Water Company
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	461	\$87.94	\$40,509	\$48.33	\$22,263	(\$18,246)	-45.04%
5								
6	2"	106	9.77	1,039	\$5.37	571	(468)	-45.04%
7								
8	3"	0 12	21.99	260	\$12.08	143	(117)	-45.00%
9								
10	4"	0 295	39.09	11,543	\$21.48	6,343	(5,200)	-45.05%
11								
12	6"	0 572	87.94	50,281	\$48.33	27,633	(22,648)	-45.04%
13								
14	8"	0 224	156.33	35,084	\$85.91	19,281	(15,803)	-45.04%
15								
16	10"	0 47	244.27	11,541	\$134.24	6,342	(5,199)	-45.05%
17								
18	12"	0 0	0.00	0	\$0.00	0	0	0.00%
19								
20								
21								
22	Total	1,718		\$150,257		\$82,576	(\$67,681)	-45.04%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	4,181	2,032	1,438	324	374	0	2	12	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		4,181	2,032	1,438	324	374	0	2	12	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	500	243	172	39	45	0	0	1	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		500	243	172	39	45	0	0	1	0.0
TOTAL SS EXPENSE		4,681	2,274	1,610	362	418	0	2	13	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	206,009	91,653	74,637	19,303	19,200	0	185	1,030	0.0
Labor & Exp Oper Pump	6	18	9	6	1	2	0	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		206,027	91,662	74,643	19,304	19,202	0	185	1,030	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		206,027	91,662	74,643	19,304	19,202	0	185	1,030	0.0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
WATER TREATMENT									
Super & Eng Oper WT	2	10,267	4,989	3,532	795	918	0	5	29
Chemicals	1	244,352	108,712	88,529	22,896	22,774	0	220	1,222
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	320,592	155,776	110,284	24,814	28,661	0	160	898
Misc Exp Oper WT	2	1,018	495	350	79	91	0	1	3
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		576,229	269,971	202,694	48,583	52,443	0	386	2,151
Super & Eng Maint WT	2	9,754	4,739	3,355	755	872	0	5	27
Struct & Improve Maint WT	2	61,816	30,036	21,265	4,785	5,526	0	31	173
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	34,802	16,910	11,972	2,694	3,111	0	17	97
TOTAL WT EXPENSE - MAINTENANCE		106,372	51,686	36,592	8,233	9,510	0	53	298
TOTAL WT EXPENSE		682,601	321,657	239,286	56,816	61,953	0	439	2,449
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	33	14	8	1	2	0	1	6
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	40,325	16,441	10,222	1,686	2,678	0	1,516	7,783
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	2,210	1,542	463	12	193	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	7,428	3,141	1,866	296	501	0	264	1,359
Misc Exp Oper TD	11	1,714	725	431	68	116	0	61	314
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		51,710	21,862	12,990	2,064	3,490	0	1,843	9,462
Super & Eng Maint TD	12	17,055	11,278	3,068	234	815	0	672	987
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	19,356	7,891	4,907	809	1,285	0	728	3,736
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	45,156	34,775	6,697	72	1,797	0	1,815	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	60	42	13	0	5	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
Mat and Sup Maint TD	12	203,426	134,526	36,596	2,787	9,724	0	8,015	11,778
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		285,053	188,512	51,280	3,902	13,627	0	11,230	16,502
TOTAL T & D EXPENSE		336,763	210,374	64,271	5,966	17,116	0	13,073	25,963

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	1,468	1,212	195	1	40	0	20	0	0.0
Meter Reading Exp CA	14	66,873	55,946	9,008	67	1,852	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	136,789	112,919	18,179	137	3,734	0	1,819	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	40,748	33,637	5,415	41	1,112	0	542	0	0.0
Misc Cust Accts Exp CA	13	12,995	10,727	1,727	13	355	0	173	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		258,873	214,442	34,525	259	7,094	0	2,554	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	157,890	97,308	38,178	6,158	9,694	0	2,416	4,137	0.0
Other Supplies & Exp AG	15	3,030	1,867	733	118	186	0	46	79	0.0
Other Supplies & Exp AG	15	56,283	34,687	13,609	2,195	3,456	0	861	1,475	0.0
Other Supplies & Exp AG	15	59,848	36,884	14,471	2,334	3,675	0	916	1,568	0.0
Mgmt Fees-Coporate/Shared Service Center	15	683,389	421,173	165,243	26,652	41,960	0	10,456	17,905	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	137,718	84,876	33,300	5,371	8,456	0	2,107	3,608	0.0
Outside Services AG	15	83,590	51,517	20,212	3,260	5,132	0	1,279	2,190	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	174,736	107,690	42,251	6,815	10,729	0	2,673	4,578	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	5,842	3,600	1,413	228	359	0	89	153	0.0
Injuries & Damages	16	332	222	69	9	17	0	5	10	0.0
Employee Pension & Benefits	16	217,154	145,276	45,190	5,841	11,140	0	3,431	6,276	0.0
Employee Pension & Benefits	16	82,059	54,897	17,076	2,207	4,210	0	1,297	2,372	0.0
Employee Pension & Benefits	16	31,962	21,383	6,651	860	1,640	0	505	924	0.0
Reg Commision Exp	15	1,275	786	308	50	78	0	20	33	0.0
Rents AG	15	(15,432)	(9,511)	(3,731)	(602)	(948)	0	(236)	(404)	0.0
Miscellaneous	15	110,312	67,985	26,673	4,302	6,773	0	1,688	2,890	0.0
Misc Exp AG	15	0	0	0	0	0	0	0	0	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		1,789,988	1,120,640	421,647	65,798	106,557	0	27,553	47,793	0.0
General Plant Maint AG	15	7,444	4,588	1,800	290	457	0	114	195	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		7,444	4,588	1,800	290	457	0	114	195	0.0
TOTAL A & G EXPENSE		1,797,432	1,125,228	423,447	66,089	107,014	0	27,666	47,988	0.0
Total Operation & Maintenance Expenses		3,286,377	1,965,637	837,783	148,797	212,798	0	43,920	77,443	0.0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	2,049	996	705	159	183	0	1	6	0.0
Struct & Imp P	6	10,717	5,133	3,633	817	944	0	30	160	0.0
Struct & Imp WT	2	36,606	17,787	12,592	2,833	3,273	0	18	102	0.0
Struct & Imp TD	7	1,661	677	421	69	110	0	62	321	0.0
Struct & Imp Offices	15	6,299	3,882	1,523	246	387	0	96	165	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	6,875	3,341	2,365	532	615	0	3	19	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	37,103	17,772	12,578	2,827	3,269	0	104	553	0.0
Pump Equip Hydraulic	6	753	361	255	57	66	0	2	11	0.0
Pump Equip Other	6	768	368	260	59	68	0	2	11	0.0
WT Equip Non-Media	2	82,400	40,038	28,346	6,378	7,367	0	41	231	0.0
Dist Reservoirs & Standpipe	5	1,134	492	306	50	80	0	33	172	0.0
Elevated Tanks & Standpipes	5	8	3	2	0	1	0	0	1	0.0
Ground Level Facilities	5	22,273	9,662	6,009	991	1,572	0	657	3,381	0.0
TD Mains Not Classified by	7	90,864	37,045	23,034	3,798	6,033	0	3,416	17,537	0.0
TD Mains 4 & Less "	4	1,165	475	295	49	77	0	44	225	0.0
TD Mains 6 to 8" "	4	29,265	11,931	7,419	1,223	1,943	0	1,100	5,648	0.0
TD Mains 10 to 16" "	3	42,071	18,936	13,408	3,016	3,479	0	526	2,705	0.0
TD Mains 18 & Grtr "	3	45	20	14	3	4	0	1	3	0.0
Services	10	12,848	9,894	1,905	21	511	0	516	0	0.0
Meters Bronze Case	9	68	47	14	0	6	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	18,036	12,584	3,780	99	1,573	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	243	170	51	1	21	0	0	0	0.0
Meter Installations	9	8,275	5,773	1,734	46	722	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	20,517	0	0	0	0	0	0	20,517	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Equipment Filter Media	2	2,065	1,003	710	160	185	0	1	6	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	1,063	655	257	41	65	0	16	28	0.0
Comp & Periph Equip	15	25,858	15,936	6,252	1,008	1,588	0	396	677	0.0
Computer Software	15	30,549	18,827	7,387	1,191	1,876	0	467	800	0.0
Comp Software Personal	15	592	365	143	23	36	0	9	16	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	17	10	4	1	1	0	0	0	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	2,998	1,848	725	117	184	0	46	79	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	91	56	22	4	6	0	1	2	0.0
Tools,Shop,Garage Equip	15	9,385	5,784	2,269	366	576	0	144	246	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	2,160	1,050	743	167	193	0	1	6	0.0
Laboratory Equip Other	2	210	102	72	16	19	0	0	1	0.0
Power Operated Equipment	15	9,980	6,151	2,413	389	613	0	153	261	0.0
Comm Equip Non-Telephone	15	3,147	1,939	761	123	193	0	48	82	0.0
Comm Equip Telephone	15	82	51	20	3	5	0	1	2	0.0
Misc Equipment	15	13,599	8,381	3,288	530	835	0	208	356	0.0
Total Depreciation Expense		533,839	259,547	145,719	27,416	38,678	0	8,147	54,331	

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
Amort-Other UP & CIAC Depr, CORemoval	18	(39,065)	(17,861)	(10,801)	(2,059)	(2,879)	0	(703)	(4,762)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	30,686	16,782	8,052	1,467	2,087	0	457	1,841	
Property Taxes	18	243,616	111,381	67,360	12,839	17,954	0	4,385	29,697	
FUTA	16	1,351	904	281	36	69	0	21	39	0.0
FICA	16	63,644	42,578	13,244	1,712	3,265	0	1,006	1,839	0.0
SUTA	16	2,843	1,902	592	76	146	0	45	82	0.0
Other Taxes & Licenses	15	1,901	1,172	460	74	117	0	29	50	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		344,041	174,719	89,989	16,204	23,638	0	5,943	33,548	0.0
Income Taxes	18	346,185	158,276	95,720	18,244	25,514	0	6,231	42,200	0.0
Utility Income Available for Return	18	1,057,687	483,574	292,450	55,740	77,952	0	19,038	128,932	
Total Cost of Service		5,529,064	3,023,893	1,450,860	264,342	375,700	0	82,577	331,693	0.0
Less: Other Water Revenues		39,715	39,715				0			0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		39,715	39,715	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 5,489,349	\$ 2,984,178	\$ 1,450,860	\$ 264,342	\$ 375,700	\$ -	\$ 82,577	\$ 331,693	0.0
Reallocation of Public Fire	20		196,099	94,088	17,143	24,364	0	0	(331,693)	0.0
Total		\$ 5,489,349	\$ 3,180,276	\$ 1,544,947	\$ 281,484	\$ 400,064	\$ -	\$ 82,577	\$ -	0.0
		\$ 39,715	\$ 39,715							0.0
		\$ 5,529,064	\$ 3,219,991							0.0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
RATE BASE										0.0
Organization	17	\$ 7,406	\$ 3,370	\$ 2,048	\$ 390	\$ 546	\$ -	\$ 133	\$ 919	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights P	6	944	452	320	72	83	0	3	14	0.0
Land & Ld Rights WT	2	70,255	34,137	24,168	5,438	6,281	0	35	197	0.0
Land & Ld Rights TD	7	47,894	19,526	12,141	2,002	3,180	0	1,801	9,244	0.0
Land & Land Rights AG	15	7,181	4,426	1,736	280	441	0	110	188	0.0
Struct & Imp SS	2	79,034	38,403	27,188	6,117	7,066	0	40	221	0.0
Struct & Imp P	6	536,527	256,996	181,883	40,883	47,268	0	1,502	7,994	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	1,844,682	896,331	634,571	142,778	164,915	0	922	5,165	0.0
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	54,452	22,200	13,804	2,276	3,616	0	2,047	10,509	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	156,174	96,250	37,763	6,091	9,589	0	2,389	4,092	0.0
Struct & Imp Leasehold	15	16	10	4	1	1	0	0	0	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	330,591	160,634	113,723	25,588	29,555	0	165	926	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	1,155,180	553,331	391,606	88,025	101,771	0	3,235	17,212	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	30,671	14,691	10,397	2,337	2,702	0	86	457	0.0
Pump Equip Other	6	31,295	14,990	10,609	2,385	2,757	0	88	466	0.0
WT Equip Non-Media	2	1,666,277	809,644	573,199	128,970	148,965	0	833	4,666	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	73,768	35,844	25,376	5,710	6,595	0	37	207	0.0
Dist Reservoirs & Standpipe	5	49,780	21,595	13,431	2,215	3,514	0	1,469	7,557	0.0
Elevated Tanks & Standpipes	5	353	153	95	16	25	0	10	54	0.0
Ground Level Facilities	5	911,059	395,217	245,804	40,542	64,321	0	26,876	138,299	0.0
TD Mains Not Classified by	7	4,441,711	1,810,886	1,125,974	185,664	294,930	0	167,008	857,250	0.0
TD Mains 4 & Less "	4	75,376	30,731	19,108	3,151	5,005	0	2,834	14,548	0.0
TD Mains 6 to 8" "	4	1,880,624	766,730	476,738	78,610	124,873	0	70,711	362,960	0.0
TD Mains 10 to 16" "	3	2,715,138	1,222,084	865,314	194,675	224,542	0	33,939	174,583	0.0
TD Mains 18 & Grtr "	3	2,989	1,345	953	214	247	0	37	192	0.0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	27,618	11,260	7,001	1,154	1,834	0	1,038	5,330	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	379,866	292,535	56,334	608	15,119	0	15,271	0	0.0
Meters Bronze Case	9	2,730	1,905	572	15	238	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	647,913	452,049	135,803	3,564	56,498	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	9,907	6,912	2,077	54	864	0	0	0	0.0
Meter Installations	9	329,677	230,016	69,100	1,813	28,748	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	721,518	0	0	0	0	0	0	721,518	0.0
Other P/E Intangible	15	(1,737)	(1,071)	(420)	(68)	(107)	0	(27)	(46)	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	(54,089)	(33,335)	(13,079)	(2,109)	(3,321)	0	(828)	(1,417)	0.0
Comp & Periph Equip	15	333,476	205,521	80,634	13,006	20,475	0	5,102	8,737	0.0
Computer Software	15	84,379	52,003	20,403	3,291	5,181	0	1,291	2,211	0.0
Comp Software Personal	15	2,668	1,644	645	104	164	0	41	70	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	161	99	39	6	10	0	2	4	0.0
Trans Equip Lt Duty Trks	15	4,872	3,003	1,178	190	299	0	75	128	0.0
Trans Equip Hvy Duty Trks	15	32,914	20,285	7,959	1,284	2,021	0	504	862	0.0
Trans Equip Autos	15	(2,619)	(1,614)	(633)	(102)	(161)	0	(40)	(69)	0.0
Trans Equip Other	15	1,320	814	319	51	81	0	20	35	0.0
Stores Equipment	15	2,491	1,535	602	97	153	0	38	65	0.0
Tools,Shop,Garage Equip	15	74,431	45,872	17,997	2,903	4,570	0	1,139	1,950	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	35,828	17,409	12,325	2,773	3,203	0	18	100	0.0
Laboratory Equip Other	2	5,156	2,505	1,774	399	461	0	3	14	0.0
Power Operated Equipment	15	(11,401)	(7,026)	(2,757)	(445)	(700)	0	(174)	(299)	0.0
Comm Equip Non-Telephone	15	18,956	11,683	4,584	739	1,164	0	290	497	0.0
Comm Equip Telephone	15	656	404	159	26	40	0	10	17	0.0
Misc Equipment	15	239,301	147,481	57,863	9,333	14,693	0	3,661	6,270	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		19,055,369	8,671,865	5,268,431	1,003,115	1,404,315	0	343,746	2,363,898	0.0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	81,088	49,975	19,607	3,162	4,979	0	1,241	2,125	0.0
Materials and Supplies	15	463,383	285,583	112,046	18,072	28,452	0	7,090	12,141	0.0
Prepayments	15	46,443	28,623	11,230	1,811	2,852	0	711	1,217	0.0
OPEB Tracker	16	53,520	35,805	11,138	1,440	2,746	0	846	1,547	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Interest Expense Offset	17	(83,575)	(38,035)	(23,108)	(4,396)	(6,159)	0	(1,504)	(10,372)	0.0
Ciac	17	(2,201,236)	(1,001,783)	(608,642)	(115,785)	(162,231)	0	(39,622)	(273,173)	0.0
Customer Advances	17	(264,742)	(120,484)	(73,201)	(13,925)	(19,511)	0	(4,765)	(32,854)	0.0
Tax Offsets	17	(1,272)	(579)	(352)	(67)	(94)	0	(23)	(158)	0.0
Deferred Income Taxes	17	(3,684,227)	(1,676,692)	(1,018,689)	(193,790)	(271,528)	0	(66,316)	(457,213)	0.0
Tank Painting Tracker	17	(12,425)	(5,655)	(3,436)	(654)	(916)	0	(224)	(1,542)	0.0
Pensions	16	(365,507)	(244,524)	(76,062)	(9,832)	(18,751)	0	(5,775)	(10,563)	0.0
Total Other Rate Base Elements		(5,968,550)	(2,687,766)	(1,649,469)	(313,964)	(440,162)	0	(108,343)	(768,846)	0.0
Total Original Cost Measure of Value		\$ 13,086,819	\$ 5,984,099	\$ 3,618,962	\$ 689,150	\$ 964,153	\$ -	\$ 235,403	\$ 1,595,052	0.0

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
T&D OP BASIS FOR FACTOR 11		42,535	17,982	10,686	1,698	2,870	0	1,516	7,783
	FACTOR 11		0.4228	0.2512	0.0399	0.0675	0.0000	0.0356	0.1830
T&D Mnt BASIS FOR FACTOR 12		64,572	42,708	11,616	882	3,088	0	2,543	3,736
	FACTOR 12		0.6613	0.1799	0.0137	0.0478	0.0000	0.0394	0.0579
A&G BASIS FOR FACTOR 15		1,038,584	640,044	251,169	40,509	63,810	0	15,848	27,204
	FACTOR 15		0.6163	0.2418	0.0390	0.0614	0.0000	0.0153	0.0262
LABOR BASIS FOR FACTOR 16		590,009	394,699	122,795	15,855	30,271	0	9,315	17,075
	FACTOR 16		0.6690	0.2081	0.0269	0.0513	0.0000	0.0158	0.0289
UPIS BASIS FOR FACTOR 17		19,047,963	8,668,495	5,266,383	1,002,725	1,403,769	0	343,613	2,362,979
	FACTOR 17		0.4551	0.2765	0.0526	0.0737	0.0000	0.0180	0.1241
RATE BASE BASIS FOR FACTOR 18		13,086,819	5,984,099	3,618,962	689,150	964,153	0	235,403	1,595,052
	FACTOR 18		0.4572	0.2765	0.0527	0.0737	0.0000	0.0180	0.1219
TOTAL COS BASIS FOR FACTOR 19		5,497,103	3,006,325	1,442,499	262,825	373,535	0	82,100	329,819
	FACTOR 19		0.5469	0.2624	0.0478	0.0680	0.0000	0.0149	0.0600
COS w/o Fire Factor 20		5,114,794	3,023,893	1,450,860 #	264,342 #	375,700 #	0		
	FACTOR 20		0.5912	0.2837	0.0517	0.0735	0.0000		

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.4449	0.3623	0.0937	0.0932	-	0.0009	0.0050	1.0000
2	0.4859	0.3440	0.0774	0.0894	-	0.0005	0.0028	1.0000
3	0.4501	0.3187	0.0717	0.0827	-	0.0125	0.0643	1.0000
4	0.4077	0.2535	0.0418	0.0664	-	0.0376	0.1930	1.0000
5	0.4338	0.2698	0.0445	0.0706	-	0.0295	0.1518	1.0000
6	0.4790	0.3390	0.0762	0.0881	-	0.0028	0.0149	1.0000
7	0.4077	0.2535	0.0418	0.0664	-	0.0376	0.1930	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.6977	0.2096	0.0055	0.0872	-	-	-	1.0000
10	0.7701	0.1483	0.0016	0.0398	-	0.0402	-	1.0000
11	0.4228	0.2512	0.0399	0.0675	-	0.0356	0.1830	1.0000
12	0.6613	0.1799	0.0137	0.0478	-	0.0394	0.0579	1.0000
13	0.8255	0.1329	0.0010	0.0273	-	0.0133	-	1.0000
14	0.8366	0.1347	0.0010	0.0277	-	-	-	1.0000
15	0.6163	0.2418	0.0390	0.0614	-	0.0153	0.0262	1.0000
16	0.6690	0.2081	0.0269	0.0513	-	0.0158	0.0289	1.0000
17	0.4551	0.2765	0.0526	0.0737	-	0.0180	0.1241	1.0000
18	0.4572	0.2765	0.0527	0.0737	-	0.0180	0.1219	1.0000
19	0.5469	0.2624	0.0478	0.0680	-	0.0149	0.0600	1.0000
20	0.5912	0.2837	0.0517	0.0735	-	-	-	1.0000

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	4,181	2,322	1,845	0	0	0	0	14	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		4,181	2,322	1,845	0	0	0	0	14	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	500	278	221	0	0	0	0	2	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		500	278	221	0	0	0	0	2	0.0
TOTAL SS EXPENSE		4,681	2,600	2,066	0	0	0	0	15	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	206,009	204,794	0	0	0	0	0	1,215	0.0
Labor & Exp Oper Pump	6	18	10	8	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		206,027	204,803	8	0	0	0	0	1,216	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		206,027	204,803	8	0	0	0	0	1,216	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	10,267	5,702	4,531	0	0	0	0	34	0.0
Chemicals	1	244,352	242,910	0	0	0	0	0	1,442	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper WT	2	320,592	178,057	141,477	0	0	0	0	1,058	0.0
Misc Exp Oper WT	2	1,018	565	449	0	0	0	0	3	0.0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		576,229	427,235	146,457	0	0	0	0	2,537	0.0
Super & Eng Maint WT	2	9,754	5,417	4,304	0	0	0	0	32	0.0
Struct & Improve Maint WT	2	61,816	34,333	27,279	0	0	0	0	204	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	34,802	19,329	15,358	0	0	0	0	115	0.0
TOTAL WT EXPENSE - MAINTENANCE		106,372	59,079	46,942	0	0	0	0	351	0.0
TOTAL WT EXPENSE		682,601	486,314	193,399	0	0	0	0	2,888	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	33	6	0	18	2	0	0	7	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	40,325	8,069	0	22,957	0	0	0	9,299	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	2,210	0	0	0	2,210	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	7,428	1,409	0	4,009	386	0	0	1,624	0.0
Misc Exp Oper TD	11	1,714	325	0	925	89	0	0	375	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		51,710	9,810	0	27,909	2,687	0	0	11,305	0.0
Super & Eng Maint TD	12	17,055	1,023	0	2,911	15	11,447	0	1,658	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	19,356	3,873	0	11,019	0	0	0	4,463	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	45,156	0	0	0	0	43,341	0	1,815	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	60	0	0	0	60	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0	0.0
Mat and Sup Maint TD	12	203,426	12,206	0	34,725	183	136,540	0	19,773	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		285,053	17,102	0	48,655	258	191,328	0	27,710	0.0
TOTAL T & D EXPENSE		336,763	26,912	0	76,564	2,946	191,328	0	39,014	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS										
Supervision CA	13	1,468	0	0	0	0	0	1,448	20	0.0
Meter Reading Exp CA	14	66,873	0	0	0	0	0	66,873	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	136,789	0	0	0	0	0	134,970	1,819	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	40,748	0	0	0	0	0	40,206	542	0.0
Misc Cust Accts Exp CA	13	12,995	0	0	0	0	0	12,822	173	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		258,873	0	0	0	0	0	256,319	2,554	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	157,890	41,509	29,715	11,636	442	29,083	38,967	6,537	0.0
Other Supplies & Exp AG	15	3,030	797	570	223	8	558	748	125	0.0
Other Supplies & Exp AG	15	56,283	14,797	10,592	4,148	158	10,367	13,891	2,330	0.0
Other Supplies & Exp AG	15	59,848	15,734	11,263	4,411	168	11,024	14,770	2,478	0.0
Mgmt Fees-Coporate/Shared Service Center	15	683,389	179,663	128,614	50,366	1,913	125,880	168,660	28,292	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	137,718	36,206	25,919	10,150	386	25,368	33,989	5,702	0.0
Outside Services AG	15	83,590	21,976	15,732	6,161	234	15,397	20,630	3,461	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	174,736	45,938	32,885	12,878	489	32,186	43,125	7,234	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	5,842	1,536	1,099	431	16	1,076	1,442	242	0.0
Injuries & Damages	16	332	58	38	28	2	48	145	15	0.0
Employee Pension & Benefits	16	217,154	37,611	24,821	18,067	1,021	31,379	94,549	9,707	0.0
Employee Pension & Benefits	16	82,059	14,213	9,379	6,827	386	11,858	35,728	3,668	0.0
Employee Pension & Benefits	16	31,962	5,536	3,653	2,659	150	4,619	13,916	1,429	0.0
Reg Commision Exp	15	1,275	335	240	94	4	235	315	53	0.0
Rents AG	15	(15,432)	(4,057)	(2,904)	(1,137)	(43)	(2,843)	(3,809)	(639)	0.0
Goodwill Advertising Exp	15	110,312	29,001	20,761	8,130	309	20,319	27,225	4,567	0.0
Misc Exp AG	15	0	0	0	0	0	0	0	0	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		1,789,988	440,852	312,377	135,071	5,642	316,555	504,291	75,199	0.0
General Plant Maint AG	15	7,444	1,957	1,401	549	21	1,371	1,837	308	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		7,444	1,957	1,401	549	21	1,371	1,837	308	0.0
TOTAL A & G EXPENSE		1,797,432	442,809	313,778	135,620	5,663	317,926	506,128	75,508	0.0
Total Operation & Maintenance Expenses		3,286,377	1,163,437	509,251	212,184	8,608	509,254	762,448	121,194	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	2,049	1,138	904	0	0	0	0	7	0.0
Struct & Imp P	6	10,717	5,866	4,661	0	0	0	0	190	0.0
Struct & Imp WT	2	36,606	20,331	16,154	0	0	0	0	121	0.0
Struct & Imp TD	7	1,661	332	0	946	0	0	0	383	0.0
Struct & Imp Offices	15	6,299	1,656	1,185	464	18	1,160	1,555	261	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	6,875	3,818	3,034	0	0	0	0	23	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	37,103	20,310	16,136	0	0	0	0	657	0.0
Pump Equip Diesel	6	753	412	327	0	0	0	0	13	0.0
Pump Equip Other	6	768	420	334	0	0	0	0	14	0.0
WT Equip Non-Media	2	82,400	45,765	36,363	0	0	0	0	272	0.0
Dist Reservoirs & Standpipe	5	1,134	241	0	687	0	0	0	206	0.0
Elevated Tanks & Standpipes	5	8	2	0	5	0	0	0	1	0.0
Ground Level Facilities	5	22,273	4,742	0	13,493	0	0	4	4,038	0.0
TD Mains Not Classified by	7	90,864	18,182	0	51,729	0	0	0	20,953	0.0
TD Mains 4 & Less "	4	1,165	233	0	663	0	0	0	269	0.0
TD Mains 6 to 8" "	4	29,265	5,856	0	16,661	0	0	0	6,749	0.0
TD Mains 10 to 16" "	3	42,071	21,641	17,199	0	0	0	0	3,231	0.0
TD Mains 18 & Grtr "	3	45	23	18	0	0	0	0	3	0.0
Services	10	12,848	0	0	0	0	12,332	0	516	0.0
Meters Bronze Case	9	68	0	0	0	68	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	18,036	0	0	0	18,036	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	243	0	0	0	243	0	0	0	0.0
Meter Installations	9	8,275	0	0	0	8,275	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	20,517	0	0	0	0	0	0	20,517	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	2,065	1,147	911	0	0	0	0	7	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	1,063	279	200	78	3	196	262	44	0.0
Comp & Periph Equip	15	25,858	6,798	4,866	1,906	72	4,763	6,382	1,071	0.0
Computer Software	15	30,549	8,031	5,749	2,251	86	5,627	7,539	1,265	0.0
Comp Software Personal	15	592	156	111	44	2	109	146	25	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	17	4	3	1	0	3	4	1	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	2,998	788	564	221	8	552	740	124	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	91	24	17	7	0	17	22	4	0.0
Tools,Shop,Garage Equip	15	9,385	2,467	1,766	692	26	1,729	2,316	389	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	2,160	1,200	953	0	0	0	0	7	0.0
Laboratory Equip Other	2	210	117	93	0	0	0	0	1	0.0
Power Operated Equipment	15	9,980	2,624	1,878	736	28	1,838	2,463	413	0.0
Comm Equip Non-Telephone	15	3,147	827	592	232	9	580	777	130	0.0
Comm Equip Telephone	15	82	22	15	6	0	15	20	3	0.0
Misc Equipment	15	13,599	3,575	2,559	1,002	38	2,505	3,356	563	0.0
Total Depreciation Expense		533,839	179,030	116,597	91,823	26,912	31,426	25,583	62,468	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Amort-Other UP	18	(39,065)	(13,114)	(7,961)	(8,813)	(1,992)	(1,250)	(469)	(5,465)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	30,686	10,577	5,367	3,753	657	3,360	4,673	2,298	0.0
Property Taxes	18	243,616	81,782	49,649	54,960	12,424	7,796	2,923	34,082	0.0
FUTA	16	1,351	234	154	112	6	195	588	60	0.0
FICA	16	63,644	11,023	7,275	5,295	299	9,197	27,711	2,845	0.0
SUTA	16	2,843	492	325	237	13	411	1,238	127	0.0
Other Taxes & Licenses	15	1,901	500	358	140	5	350	469	79	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>344,041</u>	<u>104,609</u>	<u>63,128</u>	<u>64,497</u>	<u>13,405</u>	<u>21,309</u>	<u>37,603</u>	<u>39,491</u>	0.0
Income Taxes	18	346,185	116,214	70,553	78,099	17,655	11,078	4,154	48,431	0.0
Utility Income Available for Return	18	1,057,687	355,066	215,557	238,614	53,942	33,846	12,692	147,970	0.0
Total Cost of Service		<u>5,529,064</u>	<u>1,905,241</u>	<u>967,123</u>	<u>676,404</u>	<u>118,531</u>	<u>605,662</u>	<u>842,012</u>	<u>414,091</u>	0.0
Less: Other Water Revenues	0	39,715	39,715	0	0	0	0	0	0	0.0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>39,715</u>	<u>39,715</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
Total Cost of Service Related to Sales of Water		<u>5,489,349</u>	<u>1,865,526</u>	<u>967,123</u>	<u>676,404</u>	<u>118,531</u>	<u>605,662</u>	<u>842,012</u>	<u>414,091</u>	0.0
Reallocation of Public Fire	20	0	178,086	90,386	63,221		0	0	(331,693)	0.0
Total		<u>\$ 5,489,349</u>	<u>\$ 2,043,612</u>	<u>\$ 1,057,510</u>	<u>\$ 739,625</u>	<u>\$ 118,531</u>	<u>\$ 605,662</u>	<u>\$ 842,012</u>	<u>\$ 82,397</u>	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	7,406	2,482	1,498	1,697	386	205	85	1,052	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights P	6	944	517	411	0	0	0	0	17	0.0
Land & Ld Rights WT	2	70,255	39,020	31,004	0	0	0	0	232	0.0
Land & Ld Rights TD	7	47,894	9,584	0	27,266	0	0	0	11,044	0.0
Land & Land Rights AG	15	7,181	1,888	1,351	529	20	1,323	1,772	297	0.0
Struct & Imp SS	2	79,034	43,895	34,878	0	0	0	0	261	0.0
Struct & Imp P	6	536,527	293,695	233,336	0	0	0	0	9,497	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	1,844,682	1,024,536	814,058	0	0	0	0	6,087	0.0
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	54,452	10,896	0	31,000	0	0	0	12,557	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	156,174	41,058	29,392	11,510	437	28,767	38,544	6,466	0.0
Struct & Imp Leasehold	15	16	4	3	1	0	3	4	1	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	330,591	183,610	145,890	0	0	0	0	1,091	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	1,155,180	632,346	502,388	0	0	0	0	20,447	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	30,671	16,789	13,339	0	0	0	0	543	0.0
Pump Equip Other	6	31,295	17,131	13,610	0	0	0	0	554	0.0
WT Equip Non-Media	2	1,666,277	925,450	735,328	0	0	0	0	5,499	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	73,768	40,971	32,554	0	0	0	0	243	0.0
Dist Reservoirs & Standpipe	5	49,780	10,598	0	30,157	0	0	0	9,025	0.0
Elevated Tanks & Standpipes	5	353	75	0	214	0	0	0	64	0.0
Ground Level Facilities	5	911,059	193,964	0	551,920	0	0	0	165,175	0.0
TD Mains Not Classified by	7	4,441,711	888,786	0	2,528,666	0	0	0	1,024,259	0.0
TD Mains 4 & Less "	4	75,376	15,083	0	42,912	0	0	0	17,382	0.0
TD Mains 6 to 8" "	4	1,880,624	376,313	0	1,070,639	0	0	0	433,672	0.0
TD Mains 10 to 16" "	3	2,715,138	1,396,667	1,109,948	0	0	0	0	208,523	0.0
TD Mains 18 & Grtr "	3	2,989	1,538	1,222	0	0	0	0	230	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	27,618	5,526	0	15,723	0	0	0	6,369	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	379,866	0	0	0	0	364,595	0	15,271	0.0
Meters Bronze Case	9	2,730	0	0	0	2,730	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	647,913	0	0	0	647,913	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	9,907	0	0	0	9,907	0	0	0	0.0
Meter Installations	9	329,677	0	0	0	329,677	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	721,518	0	0	0	0	0	0	721,518	0.0
Other P/E Intangible	15	(1,737)	(457)	(327)	(128)	(5)	(320)	(429)	(72)	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	(54,089)	(14,220)	(10,180)	(3,986)	(151)	(9,963)	(13,349)	(2,239)	0.0
Comp & Periph Equip	15	333,476	87,671	62,760	24,577	934	61,426	82,302	13,806	0.0
Computer Software	15	84,379	22,183	15,880	6,219	236	15,543	20,825	3,493	0.0
Comp Software Personal	15	2,668	701	502	197	7	491	658	110	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	161	42	30	12	0	30	40	7	0.0
Trans Equip Lt Duty Trks	15	4,872	1,281	917	359	14	897	1,202	202	0.0
Trans Equip Hvy Duty Trks	15	32,914	8,653	6,194	2,426	92	6,063	8,123	1,363	0.0
Trans Equip Autos	15	(2,619)	(689)	(493)	(193)	(7)	(482)	(646)	(108)	0.0
Trans Equip Other	15	1,320	347	248	97	4	243	326	55	0.0
Stores Equipment	15	2,491	655	469	184	7	459	615	103	0.0
Tools,Shop,Garage Equip	15	74,431	19,568	14,008	5,486	208	13,710	18,370	3,081	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	35,828	19,899	15,811	0	0	0	0	118	0.0
Laboratory Equip Other	2	5,156	2,864	2,275	0	0	0	0	17	0.0
Power Operated Equipment	15	(11,401)	(2,997)	(2,146)	(840)	(32)	(2,100)	(2,814)	(472)	0.0
Comm Equip Non-Telephone	15	18,956	4,984	3,568	1,397	53	3,492	4,678	785	0.0
Comm Equip Telephone	15	656	172	123	48	2	121	162	27	0.0
Misc Equipment	15	239,301	62,912	45,036	17,636	670	44,079	59,059	9,907	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		<u>19,055,369</u>	<u>6,385,993</u>	<u>3,854,887</u>	<u>4,365,723</u>	<u>993,102</u>	<u>528,582</u>	<u>219,527</u>	<u>2,707,555</u>	<u>0</u>
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	81,088	21,318	15,261	5,976	227	14,936	20,013	3,357	0.0
Materials and Supplies	15	463,383	121,823	87,209	34,151	1,297	85,355	114,363	19,184	0.0
Prepayments	15	46,443	12,210	8,741	3,423	130	8,555	11,462	1,923	0.0
OPEB Tracker	16	53,520	9,270	6,117	4,453	252	7,734	23,303	2,392	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:		0								
Interest Expense Offset	17	(83,575)	(28,014)	(16,907)	(19,147)	(4,354)	(2,315)	(961)	(11,876)	0.0
Ciac	17	(2,201,236)	(737,854)	(445,310)	(504,303)	(114,684)	(60,974)	(25,314)	(312,796)	0.0
Customer Advances	17	(264,742)	(88,742)	(53,557)	(60,652)	(13,793)	(7,333)	(3,045)	(37,620)	0.0
Tax Offsets	17	(1,272)	(426)	(257)	(291)	(66)	(35)	(15)	(181)	0.0
Deferred Income Taxes	17	(3,684,227)	(1,234,953)	(745,319)	(844,056)	(191,948)	(102,053)	(42,369)	(523,529)	0.0
Tank Painting Tracker	17	(12,425)	(4,165)	(2,514)	(2,847)	(647)	(344)	(143)	(1,766)	0.0
Pensions	16	(365,507)	(63,306)	(41,777)	(30,410)	(1,718)	(52,816)	(159,142)	(16,338)	0.0
Total Other Rate Base Elements		<u>(5,968,550)</u>	<u>(1,992,839)</u>	<u>(1,188,315)</u>	<u>(1,413,704)</u>	<u>(325,305)</u>	<u>(109,291)</u>	<u>(61,848)</u>	<u>(877,248)</u>	<u>0.0</u>
Total Original Cost Measure of Value		<u>\$ 13,086,819</u>	<u>\$ 4,393,154</u>	<u>\$ 2,666,572</u>	<u>\$ 2,952,019</u>	<u>\$ 667,797</u>	<u>\$ 419,291</u>	<u>\$ 157,680</u>	<u>\$ 1,830,307</u>	<u>0.0</u>

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	42,535	8,069	0	22,957	2,210	0	0	9,299	0.0
		0.1897	0.0000	0.5397	0.0520	0.0000	0.0000	0.2186	1.0000
T&D Mnt BASIS FOR FACTOR 12	64,572	3,873	0	11,019	60	43,341	0	6,279	0.0
		0.0600	0.0000	0.1707	0.0009	0.6712	0.0000	0.0972	1.0000
A&G BASIS FOR FACTOR 15	1,038,584	272,925	195,473	76,564	2,946	191,328	256,319	43,030	0.0
		0.2629	0.1882	0.0737	0.0028	0.1842	0.2468	0.0414	1.0000
LABOR BASIS FOR FACTOR 16	590,009	102,178	67,459	49,091	2,750	85,243	256,918	26,371	0.0
		0.1732	0.1143	0.0832	0.0047	0.1445	0.4354	0.0447	1.0000
UPIS BASIS FOR FACTOR 17	19,047,963	6,383,510	3,853,389	4,364,026	992,717	528,377	219,442	2,706,503	0.0
		0.3352	0.2023	0.2291	0.0521	0.0277	0.0115	0.1421	1.0000
RATE BASE BASIS FOR FACTOR 18	13,086,819	4,393,154	2,666,572	2,952,019	667,797	419,291	157,680	1,830,307	0.0
		0.3357	0.2038	0.2256	0.0510	0.0320	0.0120	0.1399	1.0000
TOTAL COS BASIS FOR FACTOR 19	5,497,103	1,894,329	961,516	672,558	117,871	602,067	837,023	411,739	0.0
		0.3447	0.1749	0.1223	0.0214	0.1095	0.1523	0.0749	1.0000
TOTAL COS BASIS FOR FACTOR 20	3,528,403	1,894,329	961,516	672,558	0	0	0	0	0.0
		0.5369	0.2725	0.1906	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9941	-	-	-	-	-	0.0059
2	0.5554	0.4413	-	-	-	-	0.0033
3	0.5144	0.4088	-	-	-	-	0.0768
4	0.2001	-	0.5693	-	-	-	0.2306
5	0.2129	-	0.6058	-	-	-	0.1813
6	0.5474	0.4349	-	-	-	-	0.0177
7	0.2001	-	0.5693	-	-	-	0.2306
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9598	-	0.0402
11	0.1897	-	0.5397	0.0520	-	-	0.2186
12	0.0600	-	0.1707	0.0009	0.6712	-	0.0972
13	-	-	-	-	-	0.9867	0.0133
14	-	-	-	-	-	1.0000	-
15	0.2629	0.1882	0.0737	0.0028	0.1842	0.2468	0.0414
16	0.1732	0.1143	0.0832	0.0047	0.1445	0.4354	0.0447
17	0.3352	0.2023	0.2291	0.0521	0.0277	0.0115	0.1421
18	0.3357	0.2038	0.2256	0.0510	0.0320	0.0120	0.1399
19	0.3447	0.1749	0.1223	0.0214	0.1095	0.1523	0.0749
20	0.5369	0.2725	0.1906	-	-	-	-

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	1,437	0.4449
Commercial	1,170	0.3623
Industrial	303	0.0937
Other Public Authority	301	0.0932
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0009
Public Fire Protection	16	0.0050
Total	3,230	1.0000

FACTOR 2.

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

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.5587	(4)	(5)=(4)x 0.4413	(6)=(3)+(5)
Residential	0.4449	0.2486	0.5379	0.2374	0.4859
Commercial	0.3623	0.2024	0.3209	0.1416	0.3440
Industrial	0.0937	0.0524	0.0567	0.0250	0.0774
Other Public Authority	0.0932	0.0521	0.0845	0.0373	0.0894
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0009	0.0005			0.0005
Public Fire Protection	0.0050	0.0028			0.0028
Total	1.0000	0.5588	1.0000	0.4413	1.0000

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,437	1.00	1,437	0.5379
Commercial	1,143	0.75	857	0.3209
Industrial	303	0.50	151	0.0567
Other Public Authority	301	0.75	226	0.0845
Sales for Resale	0	0.90	0	0.0000
Total	3,183		2,671	1.0000

The weighting of the factors is based on the maximum day ratio of 1.81 based on a review of maximum day ratios experienced during the period 1999 through 2006 (see Schedule D & DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5587
Maximum Day Extra Capacity	0.79	0.4413
Total	1.79	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5175	(4)	(5)=(4) X 0.4088	(6)	(7)=(6) X 0.0737	(8)=(3)+(5)+(7)
Residential	0.4449	0.2302	0.5379	0.2199			0.4501
Commercial	0.3623	0.1875	0.3209	0.1312			0.3187
Industrial	0.0937	0.0485	0.0567	0.0232			0.0717
Other Public Authority	0.0932	0.0482	0.0845	0.0345			0.0827
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0009	0.0005			0.1629	0.0120	0.0125
Public Fire Protection	0.0050	0.0026			0.8371	0.0617	0.0643
Total	1.0000	0.5175	1.0000	0.4088	1.0000	0.0737	1.0000

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

FACTOR 3. Continued

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX 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 1.79 and the average daily system sendout for 2007 of 3.79 MGD. The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	3,790,000	0.5175
Maximum Day Extra Capacity	<u>0.79</u>	<u>2,994,100</u>	<u>0.4088</u>
Subtotal	<u>1.79</u>	6,784,100	0.9263
Fire Protection		<u>540,000</u>	<u>0.0737</u>
Total		<u>7,324,100</u>	<u>1.0000</u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2013	(5)	(6)=(5) X 0.5693	(7)	(8)=(7) X 0.2294	(9)=(4)+(6)+(8)
Residential	59.9	0.4449	0.0896	0.5588	0.3181			0.4077
Commercial	48.7	0.3623	0.0729	0.3173	0.1806			0.2535
Industrial	12.6	0.0937	0.0189	0.0403	0.0229			0.0418
Other Public Authority	12.5	0.0932	0.0188	0.0836	0.0476			0.0664
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0374	0.0376
Public Fire Protection	0.7	0.0050	0.0010			0.8371	0.1920	0.1930
Total	134.6	1.0000	0.2014	1.0000	0.5692	1.0000	0.2294	1.0000

The maximum hour extra capacity factors in column 5 are determined as follows:

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

FACTOR 4. Continued

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.87 and the average daily system sendout for 2006 of 4.04 MGD. The system demand for fire protection is 3,000 gallons per minute.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	2,632	0.2013
Maximum Hour Extra Capacity	<u>2.83</u>	<u>7,443</u>	<u>0.5693</u>
Subtotal	<u>3.83</u>	10,075	0.7706
Fire Protection		<u>3,000</u>	<u>0.2294</u>
Total		<u>13,075</u>	<u>1.0000</u>

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

<u>Customer Classification</u> (1)	<u>Average Hourly Consumption Thousand Gal.</u> (2)	<u>Maximum Hour Extra Capacity</u>		
		<u>Factor*</u> (3)	<u>1,000 Gallons Per Hour (4)=(2)x(3)</u>	<u>Allocation Factor (5)</u>
Residential	59.9	3.5	209.6	0.5588
Commercial	47.6	2.5	119.0	0.3173
Industrial	12.6	1.2	15.1	0.0403
Other Public Authority	12.5	2.5	31.4	0.0836
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u>132.6</u>		<u>375.1</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2142	(5)	(6)=(5) X 0.6058	(7)	(8)=(7) X 0.1800	(9)=(4)+(6)+(8)
Residential	59.9	0.4449	0.0953	0.5588	0.3385			0.4338
Commercial	48.7	0.3623	0.0776	0.3173	0.1922			0.2698
Industrial	12.6	0.0937	0.0201	0.0403	0.0244			0.0445
Other Public Authority	12.5	0.0932	0.0200	0.0836	0.0506			0.0706
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0293	0.0295
Public Fire Protection	0.7	0.0050	0.0011			0.8371	0.1507	0.1518
Total	134.6	1.0000	0.2143	1.0000	0.6057	1.0000	0.1800	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{3,000 \text{ GPM} \times 60 \text{ Min.} \times 3 \text{ Hrs.}}{3,000,000 \text{ Gallons}} = 0.1800$$

$$\text{General Service Weight} = 1.0000 - 0.1800 = 0.8200$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	26.12	0.2142
Extra Capacity Maximum Hour	<u>2.83</u>	<u>73.88</u>	<u>0.6058</u>
Total	<u><u>3.83</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.8042	(4)	(5)=(4)X 0.1958	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4859	0.3908	0.4501	0.0881	0.4077	0.0000	0.4790
Commercial	0.3440	0.2766	0.3187	0.0624	0.2535	0.0000	0.3390
Industrial	0.0774	0.0622	0.0717	0.0140	0.0418	0.0000	0.0762
Other Public Authority	0.0894	0.0719	0.0827	0.0162	0.0664	0.0000	0.0881
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0005	0.0004	0.0125	0.0024	0.0376	0.0000	0.0028
Public Fire Protection	0.0028	0.0023	0.0643	0.0126	0.1930	0.0000	0.0149
Total	1.0000	0.8042	1.0000	0.1957	1.0000	0.0000	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	1,160	0.8042
Associated with Maximum Day and Fire	283	0.1958
Associated with Maximum Hour	0	0.0000
Total	1,443	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.4501	0.0000	0.4077	0.4077	0.4077
Commercial	0.3187	0.0000	0.2535	0.2535	0.2535
Industrial	0.0717	0.0000	0.0418	0.0418	0.0418
Other Public Authority	0.0827	0.0000	0.0664	0.0664	0.0664
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0125	0.0000	0.0376	0.0376	0.0376
Public Fire Protection	0.0643	0.0000	0.1930	0.1930	0.1930
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	114,360	0.0000
Distribution Mains	644,570	0.0000
Total	758,930	1.0000

NO FUNCTIONALIZATION PERFORMED
ASSIGN ALL WEIGHTING TO MAX HOUR

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification (1)	Allocation Factor (3)
Public Fire Protection	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	9,040	0.6977
Commercial	2,715	0.2096
Industrial	72	0.0055
Other Public Authority	1,129	0.0872
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	12,956	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on tSchedule 4 and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	8,950	0.7701
Commercial	1,724	0.1483
Industrial	19	0.0016
Other Public Authority	463	0.0398
Sales for Resale	0	0.0000
Private Fire Protection	467	0.0402
Total	11,622	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 17,982	0.4228
Commercial	10,686	0.2512
Industrial	1,698	0.0399
Other Public Authority	2,870	0.0675
Sales for Resale	-	0.0000
Private Fire Protection	1,516	0.0356
Public Fire Protection	7,783	0.1830
Total	<u>42,535</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 42,708	0.6614
Commercial	11,616	0.1799
Industrial	882	0.0137
Other Public Authority	3,088	0.0478
Sales for Resale	-	0.0000
Private Fire Protection	2,543	0.0394
Public Fire Protection	3,736	0.0579
Total	<u>\$64,572</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,919	0.8255
Commercial	1,436	0.1329
Industrial	11	0.0010
Other Public Authority	295	0.0273
Sales for Resale	0	0.0000
Private Fire Protection	144	0.0133
Public Fire Protection	0	0.0000
Total	10,805	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,919	0.8366
Commercial	1,436	0.1347
Industrial	11	0.0010
Other Public Authority	295	0.0277
Sales for Resale	0	0.0000
Total	10,661	1.0000

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$640,044	0.6163
Commercial	251,169	0.2418
Industrial	40,509	0.0390
Other Public Authority	63,810	0.0614
Sales for Resale	0	0.0000
Private Fire Protection	15,848	0.0153
Public Fire Protection	27,204	0.0262
Total	<u>\$1,038,584</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$394,699	0.6690
Commercial	122,795	0.2081
Industrial	15,855	0.0269
Other Public Authority	30,271	0.0513
Sales for Resale	0	0.0000
Private Fire Protection	9,315	0.0158
Public Fire Protection	17,075	0.0289
Total	<u>\$590,009</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$8,668,495	0.4551
Commercial	5,266,383	0.2765
Industrial	1,002,725	0.0526
Other Public Authority	1,403,769	0.0737
Sales for Resale	0	0.0000
Private Fire Protection	343,613	0.0180
Public Fire Protection	2,362,979	0.1241
Total	<u>\$19,047,963</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$5,984,099	0.4572
Commercial	3,618,962	0.2765
Industrial	689,150	0.0527
Other Public Authority	964,153	0.0737
Sales for Resale	0	0.0000
Private Fire Protection	235,403	0.0180
Public Fire Protection	1,595,052	0.1219
Total	<u>\$13,086,819</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$3,006,325	0.5470
Commercial	1,442,499	0.2624
Industrial	262,825	0.0478
Other Public Authority	373,535	0.0680
Sales for Resale	0	0.0000
Private Fire Protection	82,100	0.0149
Public Fire Protection	329,819	0.0600
Total	<u>\$5,497,103</u>	<u>1.0001</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Interruptible		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	8,774.00	8,774.00	901.00	901.00	2.90	2.90	70.00	70.00	0.00	0.00	9,747.90	9,747.90
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	137.00	232.90	287.00	487.90	1.99	3.39	76.00	129.20	0.00	0.00	501.99	853.39
1-1/2	3.5	2.00	7.00	70.00	245.00	0.00	0.00	28.00	98.00	0.00	0.00	100.00	350.00
2	4.3	6.00	25.80	162.00	696.60	3.99	17.18	104.00	447.20	0.00	0.00	275.99	1,186.78
3	19.0	0.00	0.00	10.00	190.00	1.00	19.04	11.00	209.00	0.00	0.00	22.00	418.04
4	29.3	0.00	0.00	5.00	146.50	1.00	29.30	6.00	175.80	0.00	0.00	12.00	351.60
6	48.4	0.00	0.00	1.00	48.40	0.00	0.00	0.00	0.00	0.00	0.00	1.00	48.40
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,919.00</u>	<u>9,039.70</u>	<u>1,436.00</u>	<u>2,715.40</u>	<u>10.89</u>	<u>71.80</u>	<u>295.00</u>	<u>1,129.20</u>	<u>0.00</u>	<u>0.00</u>	<u>10,660.89</u>	<u>12,956.10</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	8,774.00	8,774.00	901.00	901.00	2.90	2.90	70.00	70.00	0.00	0.00	0.00	0.00	9,747.90	9,747.90
1	1.17	137.00	160.29	287.00	335.79	1.99	2.33	76.00	88.92	0.00	0.00	0.00	0.00	501.99	587.33
1-1/2	1.58	2.00	3.16	70.00	110.60	0.00	0.00	28.00	44.24	0.00	0.00	0.00	0.00	100.00	158.00
2	2.04	6.00	12.24	162.00	330.48	3.99	8.15	104.00	212.16	0.00	0.00	9.00	18.36	284.99	581.39
3	2.73	0.00	0.00	10.00	27.30	1.00	2.74	11.00	30.03	0.00	0.00	1.00	2.73	23.00	62.80
4	2.88	0.00	0.00	5.00	14.40	1.00	2.88	6.00	17.28	0.00	0.00	25.00	72.00	37.00	106.56
6	4.24	0.00	0.00	1.00	4.24	0.00	0.00	0.00	0.00	0.00	0.00	48.00	203.52	49.00	207.76
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.00	132.62	19.00	132.62
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	38.00	4.00	38.00
12	12.16	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		<u>8,919.00</u>	<u>8,949.69</u>	<u>1,436.00</u>	<u>1,723.81</u>	<u>10.89</u>	<u>18.99</u>	<u>295.00</u>	<u>462.63</u>	<u>0.00</u>	<u>0.00</u>	<u>106.00</u>	<u>467.23</u>	<u>10,766.89</u>	<u>11,622.35</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	9	36	
3 -inch	9.00	1	9	
4 -inch	16.00	25	400	
6 -inch	36.00	48	1,728	
8 -inch	64.00	19	1,216	
10 -inch	100.00	4	400	
12 -inch	144.00	0	0	
Private Hydrants	26.50	38	1,007	
Total Private Fire Protection		144	4,796	0.1629
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	925	24,513
4 1/2" Valve		12.50	10	125
Total Public Fire Protection		935	24,638	0.8371
Total Fire Protection		1,079	29,434	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 5,642,276	46.6%	\$ 6,956,498	52.6%	\$ 5,642,276	46.6%	\$ (1,314,222)	-18.9%
Commercial	2,537,122	21.0%	\$ 2,800,242	21.2%	\$ 2,537,122	21.0%	(263,120)	-9.4%
Industrial	2,473,536	20.4%	\$ 2,214,155	16.7%	\$ 2,473,535	20.4%	259,380	11.7%
Public Authority	454,435	3.8%	\$ 465,234	3.5%	\$ 454,435	3.8%	(10,799)	-2.3%
Sales for Resale	658,636	5.4%	\$ 442,450	3.3%	\$ 658,636	5.4%	216,186	48.9%
Private Fire Service	330,112	2.7%	\$ 350,936	2.7%	\$ 330,112	2.7%	(20,824)	
Public Fire Service	-	0.0%	10	0.0%	-	0.0%	(10)	-
Total Sales	12,096,116	<u>99.9%</u>	13,229,525	<u>100.0%</u>	12,096,116	<u>99.9%</u>	(1,133,409)	-8.6%
Other Revenues	241,081		241,081		241,081		-	0.0%
Total	<u>\$ 12,337,197</u>		<u>\$ 13,470,606</u>		<u>\$ 12,337,197</u>		<u>\$ (1,133,409)</u>	-8.4%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Joplin

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,451,315	\$6,956,498	1,451,315	\$5,642,276	(\$1,314,222)	-18.89%
5	Commercial	1,005,110	2,800,242	1,005,110	2,537,122	(263,120)	-9.40%
6	Industrial	1,612,973	2,214,155	1,612,973	2,473,535	259,380	11.71%
7	Other Public Authority	192,473	465,234	192,473	454,435	(10,799)	-2.32%
8	Other Water Utilities	299,202	442,450	299,202	658,636	216,186	48.86%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	350,936	0	330,112	(20,824)	-5.93%
11	Public Fire	0	10	0	0	(10)	-100.00%
12	Total	<u>4,561,073</u>	<u>13,229,525</u>	<u>4,561,073</u>	<u>12,096,116</u>	<u>(\$1,133,409)</u>	<u>-8.57%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		241,081		241,081	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$13,470,606</u>		<u>\$12,337,197</u>	<u>(1,133,409)</u>	<u>-8.41%</u>
25							
26							
27							
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Missouri Public Service Commission
Company: Missouri-American Water Company
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate			Total Revenue
1											
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	22,980		\$11.62	\$267,028	22,980	\$ 8.73	\$200,586	(\$66,442)	-24.88%	
5	3/4" Monthly	96		\$14.87	1,428	96	\$ 9.58	919	(509)	-35.64%	
6	1" Monthly	6,984		\$21.08	147,223	6,984	\$ 11.08	77,395	(69,828)	-47.43%	
7	1-1/2" Monthly	156		\$36.66	5,719	156	\$ 17.07	2,663	(3,056)	-53.44%	
8	2" Monthly	4,464		\$55.34	247,038	4,464	\$ 20.34	90,812	(156,226)	-63.24%	
9	3" Monthly	0		\$98.89	0	0	\$ 63.46	0	0	0.00%	
10	4" Monthly	192		\$161.12	30,935	192	\$ 92.94	17,845	(13,090)	-42.31%	
11	6" Monthly	60		\$316.72	19,003	60	\$ 149.97	8,998	(10,005)	-52.65%	
12	8" Monthly	12		\$503.40	6,041	12	\$ 338.53	4,062	(1,979)	-32.76%	
13	10" Monthly	0		\$855.15	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$1,410.59	0	0	0.00	0	0	0.00%	
15											
16											
17	Volumetric Charges:										
18	First Block		528,789	\$2.6359	1,393,835		528,789	\$2.1230	1,122,616	(271,219)	-19.46%
19	Second Block		421,866	\$1.4768	623,012		421,866	2.1230	895,619	272,607	43.76%
20	Third Block		46,187	\$1.1396	52,635		46,187	2.1230	98,055	45,420	86.29%
21	Fourth Block		8,267	\$0.7675	6,345		8,267	2.1230	17,552	11,207	176.63%
22											
23											
24	Total		1,005,110		\$2,800,242		1,005,110		\$2,537,122	(\$263,120)	-9.40%

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Missouri Public Service Commission
Company: Missouri-American Water Company
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	59	\$91.55	\$5,411	86.12	\$5,090	(\$321)	-5.93%
5								
6	2"	36	13.12	466	12.34	438	(28)	-6.01%
7								
8	3"	0	22.54	0	21.20	0	0	0.00%
9								
10	4"	506	35.77	18,103	33.65	17,029	(1,074)	-5.93%
11								
12	6"	1,873	73.36	137,418	69.01	129,264	(8,154)	-5.93%
13								
14	8"	1,270	126.22	160,287	118.73	150,775	(9,512)	-5.93%
15								
16	10"	83	194.02	16,162	182.51	15,203	(959)	-5.93%
17								
18	12"	47	276.64	13,089	260.22	12,313	(776)	-5.93%
19								
20								
21								
22	Total	3,874		\$350,936		\$330,112	(\$20,824)	-5.93%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
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MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	19,383	6,833	4,249	6,038	814	1,351	21	78	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		19,383	6,833	4,249	6,038	814	1,351	21	78	0.0
Misc Exp Oper SS	2	336,547	118,633	73,771	104,834	14,135	23,457	370	1,346	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	21,733	7,661	4,764	6,770	913	1,515	24	87	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		358,280	126,294	78,535	111,604	15,048	24,972	394	1,433	0.0
TOTAL SS EXPENSE		377,663	133,126	82,784	117,642	15,862	26,323	415	1,511	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	22,061	7,779	4,823	6,707	924	1,538	88	203	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	142	50	31	43	6	10	1	1	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	413,541	130,514	90,441	145,112	17,327	26,922	703	2,523	0.0
Labor & Exp Oper Pump	6	342,717	120,842	74,918	104,186	14,360	23,887	1,371	3,153	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	5,511	1,943	1,205	1,675	231	384	22	51	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		783,972	261,128	171,418	257,723	32,848	52,741	2,185	5,931	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	76,910	27,118	16,813	23,381	3,223	5,361	308	708	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		76,910	27,118	16,813	23,381	3,223	5,361	308	708	0.0
TOTAL PUMPING EXPENSES		860,882	288,246	188,230	281,103	36,071	58,101	2,492	6,638	0.0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
WATER TREATMENT									
Super & Eng Oper WT	2	(1,073)	(378)	(235)	(334)	(45)	(75)	(1)	(4)
Chemicals	1	270,446	85,353	59,147	94,900	11,332	17,606	460	1,650
Labor & Exp Oper WT	2	27,719	9,771	6,076	8,634	1,164	1,932	30	111
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	7,116	2,508	1,560	2,217	299	496	8	28
Misc Exp Oper WT	1	18,549	5,854	4,057	6,509	777	1,208	32	113
Misc Exp Oper WT	2	7,031	2,478	1,541	2,190	295	490	8	28
Rents Oper WT	2	41	14	9	13	2	3	0	0
TOTAL WT EXPENSE - OPERATION		329,829	105,601	72,154	114,128	13,824	21,660	536	1,926
Super & Eng Maint WT	2	39,902	14,065	8,747	12,429	1,676	2,781	44	160
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	25,327	8,928	5,552	7,889	1,064	1,765	28	101
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		65,229	22,993	14,298	20,319	2,740	4,546	72	261
TOTAL WT EXPENSE		395,058	128,594	86,452	134,447	16,564	26,206	608	2,187
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	12,962	8,016	2,441	763	450	411	324	557
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	107,347	40,234	22,371	11,400	4,272	7,804	7,600	13,665
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	206,296	153,092	36,948	7,282	6,705	2,269	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	4,121	3,166	521	31	42	4	357	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	32,069	19,831	6,039	1,889	1,113	1,017	802	1,379
Misc Exp Oper TD	11	1,125	696	212	66	39	36	28	48
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		363,920	225,035	68,531	21,432	12,621	11,541	9,111	15,650
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	153,338	57,471	31,956	16,284	6,103	11,148	10,856	19,520
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	4,573	3,513	578	34	47	5	396	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	12,341	9,158	2,210	436	401	136	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	26,884	0	0	0	0	0	0	26,884
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	200,146	71,212	35,266	17,012	6,645	11,468	11,428	47,114
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		397,282	141,354	70,010	33,767	13,195	22,756	22,681	93,518
TOTAL T & D EXPENSE		761,202	366,389	138,540	55,199	25,816	34,297	31,793	109,168

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	174,456	150,939	21,353	820	1,291	52	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	115,221	98,307	13,907	542	841	35	1,590	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	108,887	92,902	13,143	512	795	33	1,503	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	18,826	16,062	2,272	88	137	6	260	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		417,390	358,211	50,676	1,962	3,064	125	3,352	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	388,814	194,018	72,436	63,377	12,520	18,313	6,921	21,229	0.0
Other Supplies & Exp AG	15	762	380	142	124	25	36	14	42	0.0
Other Supplies & Exp AG	15	48,095	23,999	8,960	7,839	1,549	2,265	856	2,626	0.0
Other Supplies & Exp AG	15	57,025	28,455	10,624	9,295	1,836	2,686	1,015	3,114	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	1,526,719	761,833	284,428	248,855	49,160	71,908	27,176	83,359	0.0
Outside Services AG	15	34,048	16,990	6,343	5,550	1,096	1,604	606	1,859	0.0
Outside Services AG	15	2,467	1,231	460	402	79	116	44	135	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	299,730	149,565	55,840	48,856	9,651	14,117	5,335	16,365	0.0
Property Insurance	15	11,703	5,840	2,180	1,908	377	551	208	639	0.0
Injuries & Damages	16	532	268	98	77	17	24	11	36	0.0
Employee Pension & Benefits	16	433,442	218,411	79,883	62,979	13,870	19,852	9,146	29,301	0.0
Employee Pension & Benefits	16	144,131	72,628	26,563	20,942	4,612	6,601	3,041	9,743	0.0
Employee Pension & Benefits	16	79,005	39,811	14,561	11,479	2,528	3,618	1,667	5,341	0.0
Reg Commission Exp	15	729	364	136	119	23	34	13	40	0.0
Rents AG	15	10,995	5,487	2,048	1,792	354	518	196	600	0.0
Goodwill Advertising Exp	15	9	4	2	1	0	0	0	0	0.0
Misc Exp AG	15	199,350	99,476	37,139	32,494	6,419	9,389	3,548	10,885	0.0
Franchise Requirements	15	2,359	1,177	439	385	76	111	42	129	0.0
TOTAL A & G OPERATIONS		3,239,915	1,619,937	602,282	516,475	104,194	151,746	59,839	185,442	0.0
General Plant Maint AG	15	11,589	5,783	2,159	1,889	373	546	206	633	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		11,589	5,783	2,159	1,889	373	546	206	633	0.0
TOTAL A & G EXPENSE		3,251,504	1,625,720	604,441	518,364	104,567	152,292	60,045	186,075	0.0
Total Operation & Maintenance Expenses		6,063,699	2,900,286	1,151,123	1,108,717	201,944	297,344	98,706	305,579	0.0

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	125,767	44,333	27,568	39,176	5,282	8,766	138	503	0.0
Struct & Imp P	6	9,575	3,376	2,093	2,911	401	667	38	88	0.0
Struct & Imp WT	2	13,533	4,770	2,966	4,216	568	943	15	54	0.0
Struct & Imp TD	7	11,386	4,267	2,373	1,209	453	828	806	1,449	0.0
Struct & Imp Offices	15	14	7	3	2	0	1	0	1	0.0
Struct & Imp Store,Shop,Gar	15	800	399	149	130	26	38	14	44	0.0
Struct & Imp Misc	15	2,382	1,189	444	388	77	112	42	130	0.0
Collect & Impounding	1	1,386	437	303	486	58	90	2	8	0.0
Lake, River & Other Intakes	2	9,472	3,339	2,076	2,951	398	660	10	38	0.0
Wells & Springs	2	61,983	21,849	13,587	19,308	2,603	4,320	68	248	0.0
Supply Mains	2	64,929	22,887	14,232	20,225	2,727	4,526	71	260	0.0
Power Generation Equip Othe	6	9,368	3,303	2,048	2,848	393	653	37	86	0.0
Boiler Plant Equipment P	6	7	2	2	2	0	0	0	0	0.0
Pump Equip Electric	6	120,632	42,535	26,370	36,672	5,054	8,408	483	1,110	0.0
Pump Equip Diesel	6	3,225	1,137	705	980	135	225	13	30	0.0
Pump Equip Other	6	10,480	3,695	2,291	3,186	439	730	42	96	0.0
WT Equip Non-Media	2	71,987	25,375	15,780	22,424	3,023	5,017	79	288	0.0
WT Equip Filter Media	2	5,064	1,785	1,110	1,577	213	353	6	20	0.0
Dist Reservoirs & Standpipe	5	55,366	18,703	10,320	11,062	1,977	3,621	3,460	6,223	0.0
Elevated Tanks & Standpipes	5	61,972	20,934	11,552	12,382	2,212	4,053	3,873	6,966	0.0
Ground Level Facilities	5	81	27	15	16	3	5	5	9	0.0
TD Mains 4 & Less "	4	36,769	13,781	7,663	9,905	1,463	2,673	2,603	4,681	0.0
TD Mains 6 to 8" "	4	297,022	111,324	61,899	31,544	11,821	21,593	21,029	37,811	0.0
TD Mains 10 to 16" "	3	184,015	61,553	38,294	54,395	7,342	12,163	3,570	6,698	0.0
TD Mains 18 & Gtrr "	3	13,993	4,681	2,912	4,136	558	925	271	509	0.0
Services	10	268,268	206,083	33,909	2,012	2,736	268	23,259	0	0.0
Meters Bronze Case	9	13,886	10,305	2,487	490	451	153	0	0	0.0
Meters Plastic Case	9	249	185	45	9	8	3	0	0	0.0
Meters Other	9	3,532	2,621	633	125	115	39	0	0	0.0
Meters Other-Rem Rdr Unts	9	1,269	942	227	45	41	14	0	0	0.0
Meter Installations	9	85,355	63,342	15,287	3,013	2,774	939	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	18,422	0	0	0	0	0	0	18,422	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	281	99	62	88	12	20	0	1	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	2,612	1,303	487	426	84	123	46	143	0.0
Comp & Periph Equip	15	48,065	23,984	8,955	7,835	1,548	2,264	856	2,624	0.0
Computer Software	15	56,478	28,183	10,522	9,206	1,819	2,660	1,005	3,084	0.0
Comp Software Personal	15	1,471	734	274	240	47	69	26	80	0.0
Data Handling Equipment	15	290	145	54	47	9	14	5	16	0.0
Other Office Equipment	15	397	198	74	65	13	19	7	22	0.0
Trans Equip Lt Duty Trks	15	798	398	149	130	26	38	14	44	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	203	101	38	33	7	10	4	11	0.0
Tools,Shop,Garage Equip	15	30,805	15,372	5,739	5,021	992	1,451	548	1,682	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	3,643	1,284	799	1,135	153	254	4	15	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	17,567	8,766	3,273	2,863	566	827	313	959	0.0
Comm Equip Non-Telephone	15	2,584	1,289	481	421	83	122	46	141	0.0
Comm Equip Telephone	15	12,182	6,079	2,270	1,986	392	574	217	665	0.0
Misc Equipment	15	2,799	1,397	521	456	90	132	50	153	0.0
Total Depreciation Expense		1,742,364	788,501	333,037	311,777	59,195	91,363	63,079	95,412	

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
Amort-Other UP	18	(247,563)	(99,916)	(49,339)	(49,810)	(9,110)	(14,854)	(9,333)	(15,200)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	65,964	29,572	12,751	12,434	2,282	3,522	1,768	3,635
Property Taxes	18	552,044	222,805	110,022	111,071	20,315	33,123	20,812	33,896
FUTA	16	2,377	1,198	438	345	76	109	50	161
FICA	16	94,775	47,757	17,467	13,771	3,033	4,341	2,000	6,407
SUTA	16	4,901	2,470	903	712	157	224	103	331
Other Taxes & Licenses	15	4,246	2,119	791	692	137	200	76	232
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>724,307</u>	<u>305,920</u>	<u>142,373</u>	<u>139,026</u>	<u>26,000</u>	<u>41,519</u>	<u>24,809</u>	<u>44,661</u>
Income Taxes	18	1,027,284	414,612	204,738	206,690	37,804	61,637	38,729	63,075
Utility Income Available for Return	18	<u>3,027,106</u>	<u>1,221,740</u>	<u>603,302</u>	<u>609,054</u>	<u>111,398</u>	<u>181,626</u>	<u>114,122</u>	<u>185,864</u>
Total Cost of Service		12,337,197	5,531,142	2,385,233	2,325,454	427,230	658,636	330,112	679,390
Less: Other Water Revenues	19	241,081	241,081						
Revenue Contribution	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Water Revenues		<u>241,081</u>	<u>241,081</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cost of Service Related to Sales of Water		<u>\$ 12,096,116</u>	<u>\$ 5,290,061</u>	<u>\$ 2,385,233</u>	<u>\$ 2,325,454</u>	<u>\$ 427,230</u>	<u>\$ 658,636</u>	<u>\$ 330,112</u>	<u>\$ 679,390</u>
Reallocation of Public Fire	20	0	352,215	151,888	148,082	27,205	0		(679,390)
Total		<u>\$ 12,096,116</u>	<u>\$ 5,642,276</u>	<u>\$ 2,537,122</u>	<u>\$ 2,473,536</u>	<u>\$ 454,435</u>	<u>\$ 658,636</u>	<u>\$ 330,112</u>	<u>\$ -</u>
		\$ 241,081	\$ 241,081						495
		<u>\$ 12,337,197</u>	<u>\$ 5,883,357</u>						\$ -

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									
Organization	17	\$ 12,265	\$ 5,076	\$ 2,426	\$ 2,395	\$ 445	\$ 718	\$ 442	\$ 763
Franchises	17	20,740	8,584	4,102	4,051	753	1,213	747	1,290
Land & Ld Rights SS	2	146,950	51,800	32,211	45,775	6,172	10,242	162	588
Land & Ld Rights P	6	12,561	4,429	2,746	3,819	526	876	50	116
Land & Ld Rights WT	2	266,609	93,980	58,441	83,049	11,198	18,583	293	1,066
Land & Ld Rights TD	7	25,731	9,644	5,362	2,733	1,024	1,871	1,822	3,276
Land & Land Rights AG	15	717	358	134	117	23	34	13	39
Struct & Imp SS	2	4,935,995	1,739,938	1,081,970	1,537,562	207,312	344,039	5,430	19,744
Struct & Imp P	6	355,892	125,488	77,798	108,191	14,912	24,806	1,424	3,274
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	635,371	223,968	139,273	197,918	26,686	44,285	699	2,541
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	390,903	146,510	81,464	41,514	15,558	28,419	27,676	49,762
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	(70,288)	(35,074)	(13,095)	(11,457)	(2,263)	(3,311)	(1,251)	(3,838)
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	29,530	14,735	5,501	4,813	951	1,391	526	1,612
Struct & Imp Misc	15	84,742	42,286	15,787	13,813	2,729	3,991	1,508	4,627
Collect & Impounding	1	26,591	8,392	5,815	9,331	1,114	1,731	45	162
Lake, River & Other Intakes	2	486,705	171,564	106,686	151,609	20,442	33,923	535	1,947
Wells & Springs	2	3,248,752	1,145,185	712,126	1,011,986	136,448	226,438	3,574	12,995
Supply Mains	2	3,742,154	1,319,109	820,280	1,165,681	157,170	260,828	4,116	14,969
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	448,409	158,109	98,022	136,316	18,788	31,254	1,794	4,125
Boiler Plant Equipment P	6	348	123	76	106	15	24	1	3
Pump Equip Steam	6	6,905	2,435	1,509	2,099	289	481	28	64
Pump Equip Electric	6	3,936,523	1,388,018	860,524	1,196,703	164,940	274,376	15,746	36,216
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	100,994	35,610	22,077	30,702	4,232	7,039	404	929
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	321,228	113,265	70,220	97,653	13,459	22,390	1,285	2,955
WT Equip Non-Media	2	1,674,294	590,189	367,005	521,543	70,320	116,698	1,842	6,697
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	8,127	2,865	1,781	2,532	341	566	9	33
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	177,061	62,414	38,812	55,155	7,437	12,341	195	708
Dist Reservoirs & Standpipe	5	1,694,559	572,422	315,866	338,573	60,496	110,824	105,910	190,468
Elevated Tanks & Standpipes	5	2,566,336	866,908	478,365	512,754	91,618	167,838	160,396	288,456
Ground Level Facilities	5	3,463	1,170	646	692	124	226	216	389
TD Mains Not Classified by	7	(3,437,633)	(1,288,425)	(716,403)	(365,077)	(136,818)	(249,916)	(243,384)	(437,611)
TD Mains 4 & Less "	4	2,357,600	883,628	491,324	250,377	93,832	171,398	166,918	300,122
TD Mains 6 to 8" "	4	18,902,869	7,084,795	3,939,358	2,007,485	752,334	1,374,239	1,338,323	2,406,335
TD Mains 10 to 16" "	3	11,677,525	3,906,132	2,430,093	3,451,876	465,933	771,884	226,544	425,062
TD Mains 18 & Grtr "	3	871,887	291,646	181,440	257,730	34,788	57,632	16,915	31,737

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	5,171	0	0	0	0	0	0	5,171	0.0
Services	10	6,707,468	5,152,677	847,824	50,306	68,416	6,707	581,537	0	0.0
Meters Bronze Case	9	654,090	485,400	117,148	23,089	21,258	7,195	0	0	0.0
Meters Plastic Case	9	12,057	8,947	2,159	426	392	133	0	0	0.0
Meters Other	9	40,292	29,901	7,216	1,422	1,309	443	0	0	0.0
Meters Other-Rem Rdr Unts	9	51,675	38,348	9,255	1,824	1,679	568	0	0	0.0
Meter Installations	9	2,731,605	2,027,124	489,230	96,426	88,777	30,048	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	779,380	0	0	0	0	0	0	779,380	0.0
Other P/E Intangible	15	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	(868)	(325)	(181)	(92)	(35)	(63)	(61)	(110)	0.0
Other P/E CPS	15	43,398	21,656	8,085	7,074	1,397	2,044	772	2,370	0.0
Office Furniture & Equip	15	9,164	4,573	1,707	1,494	295	432	163	500	0.0
Comp & Periph Equip	15	313,045	156,209	58,320	51,026	10,080	14,744	5,572	17,092	0.0
Computer Software	15	155,995	77,842	29,062	25,427	5,023	7,347	2,777	8,517	0.0
Comp Software Personal	15	9,668	4,824	1,801	1,576	311	455	172	528	0.0
Data Handling Equipment	15	3,963	1,978	738	646	128	187	71	216	0.0
Other Office Equipment	15	20,913	10,436	3,896	3,409	673	985	372	1,142	0.0
Trans Equip Lt Duty Trks	15	(160,177)	(79,928)	(29,841)	(26,109)	(5,158)	(7,544)	(2,851)	(8,746)	0.0
Trans Equip Hvy Duty Trks	15	5,835	2,912	1,087	951	188	275	104	319	0.0
Trans Equip Autos	15	7,238	3,612	1,348	1,180	233	341	129	395	0.0
Trans Equip Other	15	58,297	29,090	10,861	9,502	1,877	2,746	1,038	3,183	0.0
Stores Equipment	15	(2,070)	(1,033)	(386)	(337)	(67)	(97)	(37)	(113)	0.0
Tools,Shop,Garage Equip	15	397,313	198,259	74,019	64,762	12,793	18,713	7,072	21,693	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	83,208	29,331	18,239	25,919	3,495	5,800	92	333	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	88,085	43,954	16,410	14,358	2,836	4,149	1,568	4,809	0.0
Comm Equip Non-Telephone	15	37,942	18,933	7,069	6,185	1,222	1,787	675	2,072	0.0
Comm Equip Telephone	15	203,038	101,316	37,826	33,095	6,538	9,563	3,614	11,086	0.0
Misc Equipment	15	37,871	18,898	7,055	6,173	1,219	1,784	674	2,068	0.0
Accum Amortization Reserve	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		67,956,011	28,132,211	13,439,696	13,269,849	2,468,211	3,978,113	2,444,403	4,223,528	0.0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	108,033	53,908	20,127	17,609	3,479	5,088	1,923	5,899	0.0
Materials and Supplies	15	357,646	178,465	66,629	58,296	11,516	16,845	6,366	19,527	0.0
Prepayments	15	85,861	42,845	15,996	13,995	2,765	4,044	1,528	4,688	0.0
OPEB Tracker	16	98,951	49,861	18,237	14,378	3,166	4,532	2,088	6,689	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Interest Expense Offset	17	0	0	0	0	0	0	0	0	0.0
Deferred Income Taxes	17	3,989	1,651	789	779	145	233	144	248	0.0
Pensions	16	(7,668,273)	(3,864,043)	(1,413,263)	(1,114,200)	(245,385)	(351,207)	(161,801)	(518,375)	0.0
Total Other Rate Base Elements		(7,013,793)	(3,537,312)	(1,291,485)	(1,009,142)	(224,314)	(320,464)	(149,752)	(481,324)	0.0
Total Original Cost Measure of Value		\$ 60,942,218	\$ 24,594,899	\$ 12,148,211	\$ 12,260,707	\$ 2,243,897	\$ 3,657,649	\$ 2,294,651	\$ 3,742,204	0.0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
TABLE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
T&D OP BASIS FOR FACTOR 11		317,764	196,492	59,840	18,713	11,019	10,078	7,957	13,665
FACTOR 11			0.6184	0.1883	0.0589	0.0347	0.0317	0.0250	0.0430
T&D Mnt BASIS FOR FACTOR 12		197,136	70,142	34,744	16,754	6,551	11,288	11,253	46,404
FACTOR 12			0.3558	0.1762	0.0850	0.0332	0.0573	0.0571	0.2354
A&G BASIS FOR FACTOR 15		2,109,659	1,052,845	393,037	343,833	67,941	99,318	37,466	115,219
FACTOR 15			0.4990	0.1863	0.1630	0.0322	0.0471	0.0178	0.0546
LABOR BASIS FOR FACTOR 16		2,005,595	1,010,576	369,671	291,465	64,086	91,921	42,374	135,501
FACTOR 16			0.5039	0.1843	0.1453	0.0320	0.0458	0.0211	0.0676
UPIS BASIS FOR FACTOR 17		67,923,006	28,118,550	13,433,167	13,263,403	2,467,013	3,976,182	2,443,215	4,221,475
FACTOR 17			0.4139	0.1978	0.1953	0.0363	0.0585	0.0360	0.0622
RATE BASE BASIS FOR FACTOR 18		60,942,218	24,594,899	12,148,211	12,260,707	2,243,897	3,657,649	2,294,651	3,742,204
FACTOR 18			0.4036	0.1993	0.2012	0.0368	0.0600	0.0377	0.0614
TOTAL COS BASIS FOR FACTOR 19		12,270,504	5,501,207	2,372,347	2,312,901	424,924	655,079	328,331	675,716
FACTOR 19			0.4483	0.1933	0.1885	0.0346	0.0534	0.0268	0.0551
COS w/o Fire Factor 20		10,669,059	5,531,142	2,385,233 #	2,325,454 #	427,230 #			
FACTOR 20			0.5184	0.2236	0.2180	0.0400			

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.3156	0.2187	0.3509	0.0419	0.0651	0.0017	0.0061	1.0000
2	0.3525	0.2192	0.3115	0.0420	0.0697	0.0011	0.0040	1.0000
3	0.3345	0.2081	0.2956	0.0399	0.0661	0.0194	0.0364	1.0000
4	0.3748	0.2084	0.1062	0.0398	0.0727	0.0708	0.1273	1.0000
5	0.3378	0.1864	0.1998	0.0357	0.0654	0.0625	0.1124	1.0000
6	0.3526	0.2186	0.3040	0.0419	0.0697	0.0040	0.0092	1.0000
7	0.3748	0.2084	0.1062	0.0398	0.0727	0.0708	0.1273	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7421	0.1791	0.0353	0.0325	0.0110	-	-	1.0000
10	0.7682	0.1264	0.0075	0.0102	0.0010	0.0867	-	1.0000
11	0.6184	0.1883	0.0589	0.0347	0.0317	0.0250	0.0430	1.0000
12	0.3558	0.1762	0.0850	0.0332	0.0573	0.0571	0.2354	1.0000
13	0.8532	0.1207	0.0047	0.0073	0.0003	0.0138	-	1.0000
14	0.8652	0.1224	0.0047	0.0074	0.0003	-	-	1.0000
15	0.4990	0.1863	0.1630	0.0322	0.0471	0.0178	0.0546	1.0000
16	0.5039	0.1843	0.1453	0.0320	0.0458	0.0211	0.0676	1.0000
17	0.4139	0.1978	0.1953	0.0363	0.0585	0.0360	0.0622	1.0000
18	0.4036	0.1993	0.2012	0.0368	0.0600	0.0377	0.0614	1.0000
19	0.4483	0.1933	0.1885	0.0346	0.0534	0.0268	0.0551	1.0000
20	0.5184	0.2236	0.2180	0.0400	-	-	-	1.0000

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	19,383	12,653	6,631	0	0	0	0	99	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		19,383	12,653	6,631	0	0	0	0	99	0.0
Misc Exp Oper SS	2	336,547	219,698	115,133	0	0	0	0	1,716	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	21,733	14,187	7,435	0	0	0	0	111	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		358,280	233,885	122,568	0	0	0	0	1,827	0.0
TOTAL SS EXPENSE		377,663	246,538	129,199	0	0	0	0	1,926	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	22,061	14,111	7,276	383	0	0	0	292	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	142	91	47	2	0	0	0	2	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	413,541	410,315	0	0	0	0	0	3,226	0.0
Labor & Exp Oper Pump	6	342,717	219,206	113,028	5,954	0	0	0	4,529	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	5,511	3,525	1,818	96	0	0	0	73	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		783,972	647,248	122,168	6,435	0	0	0	8,121	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	76,910	49,193	25,365	1,336	0	0	0	1,016	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		76,910	49,193	25,365	1,336	0	0	0	1,016	0.0
TOTAL PUMPING EXPENSES		860,882	696,441	147,533	7,771	0	0	0	9,137	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	(1,073)	(700)	(367)	0	0	0	0	(5)	0.0
Chemicals	1	270,446	268,337	0	0	0	0	0	2,109	0.0
Labor & Exp Oper WT	2	27,719	18,095	9,483	0	0	0	0	141	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	7,116	4,645	2,434	0	0	0	0	36	0.0
Misc Exp Oper WT	1	18,549	18,404	0	0	0	0	0	145	0.0
Misc Exp Oper WT	2	7,031	4,590	2,405	0	0	0	0	36	0.0
Rents Oper WT	2	41	27	14	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		329,829	313,397	13,969	0	0	0	0	2,462	0.0
Super & Eng Maint WT	2	39,902	26,048	13,650	0	0	0	0	204	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	25,327	16,533	8,664	0	0	0	0	129	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		65,229	42,581	22,315	0	0	0	0	333	0.0
TOTAL WT EXPENSE		395,058	355,979	36,284	0	0	0	0	2,795	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	12,962	1,300	0	2,211	8,416	153	0	881	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	107,347	31,871	0	54,210	0	0	0	21,265	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	206,296	0	0	0	206,296	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	4,121	0	0	0	0	3,764	0	357	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	32,069	3,217	0	5,471	20,822	378	0	2,181	0.0
Misc Exp Oper TD	11	1,125	113	0	192	730	13	0	77	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		363,920	36,501	0	62,084	236,265	4,308	0	24,761	0.0
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	153,338	45,526	0	77,436	0	0	0	30,376	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	4,573	0	0	0	0	4,177	0	396	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	12,341	0	0	0	12,341	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	26,884	0	0	0	0	0	0	26,884	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	200,146	46,214	0	78,617	12,529	4,243	0	58,543	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		397,282	91,740	0	156,053	24,870	8,420	0	116,199	0.0
TOTAL T & D EXPENSE		761,202	128,241	0	218,137	261,135	12,728	0	140,961	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS										
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	174,456	0	0	0	0	0	174,456	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	115,221	0	0	0	0	0	113,631	1,590	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	108,887	0	0	0	0	0	107,384	1,503	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	18,826	0	0	0	0	0	18,566	260	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		417,390	0	0	0	0	0	414,038	3,352	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	388,814	134,530	57,700	41,642	48,135	2,333	76,324	28,150	0.0
Other Supplies & Exp AG	15	762	264	113	82	94	5	150	55	0.0
Other Supplies & Exp AG	15	48,095	16,641	7,137	5,151	5,954	289	9,441	3,482	0.0
Other Supplies & Exp AG	15	57,025	19,731	8,463	6,107	7,060	342	11,194	4,129	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	1,526,719	528,245	226,565	163,512	189,008	9,160	299,695	110,534	0.0
Outside Services AG	15	34,048	11,781	5,053	3,647	4,215	204	6,684	2,465	0.0
Property Insurance	15	2,467	854	366	264	305	15	484	179	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	299,730	103,707	44,480	32,101	37,107	1,798	58,837	21,700	0.0
Property Insurance	15	11,703	4,049	1,737	1,253	1,449	70	2,297	847	0.0
Injuries & Damages	16	532	165	65	71	82	4	97	47	0.0
Employee Pension & Benefits	16	433,442	134,714	52,750	58,038	67,010	3,251	79,233	38,446	0.0
Employee Pension & Benefits	16	144,131	44,796	17,541	19,299	22,283	1,081	26,347	12,784	0.0
Employee Pension & Benefits	16	79,005	24,555	9,615	10,579	12,214	593	14,442	7,008	0.0
Reg Commision Exp	15	729	252	108	78	90	4	143	53	0.0
Rents AG	15	10,995	3,804	1,632	1,178	1,361	66	2,158	796	0.0
Goodwill Advertising Exp	15	9	3	1	1	1	0	2	1	0.0
Misc Exp AG	15	199,350	68,975	29,584	21,350	24,680	1,196	39,132	14,433	0.0
Research & Development	15	2,359	816	350	253	292	14	463	171	0.0
TOTAL A & G OPERATIONS		3,239,915	1,097,880	463,259	364,605	421,340	20,425	627,124	245,281	0.0
General Plant Maint AG	15	11,589	4,010	1,720	1,241	1,435	70	2,275	839	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		11,589	4,010	1,720	1,241	1,435	70	2,275	839	0.0
TOTAL A & G EXPENSE		<u>3,251,504</u>	<u>1,101,890</u>	<u>464,978</u>	<u>365,847</u>	<u>422,775</u>	<u>20,495</u>	<u>629,399</u>	<u>246,120</u>	0.0
Total Operation & Maintenance Expenses		<u>6,063,699</u>	<u>2,529,088</u>	<u>777,994</u>	<u>591,755</u>	<u>683,910</u>	<u>33,223</u>	<u>1,043,437</u>	<u>404,291</u>	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	125,767	82,101	43,025	0	0	0	0	641	0.0
Struct & Imp P	6	9,575	6,124	3,158	166	0	0	0	127	0.0
Struct & Imp WT	2	13,533	8,834	4,630	0	0	0	0	69	0.0
Struct & Imp TD	7	11,386	3,381	0	5,750	0	0	0	2,256	0.0
Struct & Imp Offices	15	14	5	2	1	2	0	3	1	0.0
Struct & Imp Store,Shop,Gar	15	800	277	119	86	99	5	157	58	0.0
Struct & Imp Misc	15	2,382	824	353	255	295	14	468	172	0.0
Collect & Impounding	1	1,386	1,375	0	0	0	0	0	11	0.0
Lake, River & Other Intakes	2	9,472	6,183	3,240	0	0	0	0	48	0.0
Wells & Springs	2	61,983	40,463	21,204	0	0	0	0	316	0.0
Supply Mains	2	64,929	42,386	22,212	0	0	0	0	331	0.0
Power Generation Equip Othe	6	9,368	5,992	3,090	163	0	0	0	124	0.0
Boiler Plant Equipment P	6	7	4	2	0	0	0	0	0	0.0
Pump Equip Electric	6	120,632	77,158	39,784	2,096	0	0	0	1,594	0.0
Pump Equip Diesel	6	3,225	2,063	1,064	56	0	0	0	43	0.0
Pump Equip Other	6	10,480	6,703	3,456	182	0	0	0	138	0.0
WT Equip Non-Media	2	71,987	46,993	24,627	0	0	0	0	367	0.0
WT Equip Filter Media	2	5,064	3,306	1,732	0	0	0	0	26	0.0
Dist Reservoirs & Standpipe	5	55,366	16,931	0	28,752	0	0	0	9,684	0.0
Elevated Tanks & Standpipes	5	61,972	18,951	0	32,182	0	0	0	10,839	0.0
Ground Level Facilities	5	81	25	0	42	0	0	0	14	0.0
TD Mains 4 & Less "	4	36,769	10,917	0	18,568	0	0	0	7,284	0.0
TD Mains 6 to 8" "	4	297,022	88,186	0	149,996	0	0	0	58,840	0.0
TD Mains 10 to 16" "	3	184,015	113,997	59,750	0	0	0	0	10,268	0.0
TD Mains 18 & Grtr "	3	13,993	8,669	4,544	0	0	0	0	781	0.0
Services	10	268,268	0	0	0	0	245,009	0	23,259	0.0
Meters Bronze Case	9	13,886	0	0	0	13,886	0	0	0	0.0
Meters Plastic Case	9	249	0	0	0	249	0	0	0	0.0
Meters Other	9	3,532	0	0	0	3,532	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	1,269	0	0	0	1,269	0	0	0	0.0
Meter Installations	9	85,355	0	0	0	85,355	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	18,422	0	0	0	0	0	0	18,422	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	281	183	96	0	0	0	0	1	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	2,612	904	388	280	323	16	513	189	0.0
Comp & Periph Equip	15	48,065	16,630	7,133	5,148	5,950	288	9,435	3,480	0.0
Computer Software	15	56,478	19,541	8,381	6,049	6,992	339	11,087	4,089	0.0
Comp Software Personal	15	1,471	509	218	158	182	9	289	107	0.0
Data Handling Equipment	15	290	100	43	31	36	2	57	21	0.0
Other Office Equipment	15	397	137	59	43	49	2	78	29	0.0
Trans Equip Lt Duty Trks	15	798	276	118	85	99	5	157	58	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	203	70	30	22	25	1	40	15	0.0
Tools,Shop,Garage Equip	15	30,805	10,659	4,571	3,299	3,814	185	6,047	2,230	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	3,643	2,378	1,246	0	0	0	0	19	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	17,567	6,078	2,607	1,881	2,175	105	3,448	1,272	0.0
Comm Equip Non-Telephone	15	2,584	894	383	277	320	16	507	187	0.0
Comm Equip Telephone	15	12,182	4,215	1,808	1,305	1,508	73	2,391	882	0.0
Misc Equipment	15	2,799	968	415	300	347	17	549	203	0.0
Total Depreciation Expense		1,742,364	655,391	263,490	257,172	126,507	246,086	35,225	158,493	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Amort-Other UP	18	(247,563)	(106,378)	(42,284)	(43,472)	(10,348)	(24,707)	4,159	(24,533)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	65,964	27,368	9,670	8,753	5,422	3,846	5,508	5,396	0.0
Property Taxes	18	552,044	237,213	94,289	96,939	23,075	55,094	(9,274)	54,708	0.0
FUTA	16	2,377	739	289	318	367	18	435	211	0.0
FICA	16	94,775	29,456	11,534	12,690	14,652	711	17,325	8,407	0.0
SUTA	16	4,901	1,523	596	656	758	37	896	435	0.0
Other Taxes & Licenses	15	4,246	1,469	630	455	526	25	833	307	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>724,307</u>	<u>297,769</u>	<u>117,009</u>	<u>119,812</u>	<u>44,801</u>	<u>59,731</u>	<u>15,722</u>	<u>69,463</u>	0.0
Income Taxes	18	1,027,284	441,424	175,460	180,391	42,940	102,523	(17,258)	101,804	0.0
Utility Income Available for Return	18	3,027,106	1,300,747	517,030	531,560	126,533	302,105	(50,855)	299,986	0.0
Total Cost of Service		12,337,197	5,118,042	1,808,700	1,637,218	1,014,343	718,960	1,030,430	1,009,504	0.0
Less: Other Water Revenues	19	241,081	100,025	35,342	31,991	19,817	14,055	20,130	19,720	0.0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>241,081</u>	<u>100,025</u>	<u>35,342</u>	<u>31,991</u>	<u>19,817</u>	<u>14,055</u>	<u>20,130</u>	<u>19,720</u>	0.0
Total Cost of Service Related to Sales of Water		<u>12,096,116</u>	<u>5,018,017</u>	<u>1,773,357</u>	<u>1,605,226</u>	<u>994,526</u>	<u>704,905</u>	<u>1,010,300</u>	<u>989,784</u>	0.0
Reallocation of Public Fire	20	0	406,004	143,487	129,899	0	0	0	(679,390)	0.0
Total		<u>\$ 12,096,116</u>	<u>\$ 5,424,021</u>	<u>\$ 1,916,844</u>	<u>\$ 1,735,126</u>	<u>\$ 994,526</u>	<u>\$ 704,905</u>	<u>\$ 1,010,300</u>	<u>\$ 310,393</u>	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	12,265	5,117	2,030	2,103	659	1,108	45	1,203	0.0
Franchises	17	20,740	8,653	3,432	3,557	1,114	1,873	77	2,035	0.0
Land & Ld Rights SS	2	146,950	95,929	50,272	0	0	0	0	749	0.0
Land & Ld Rights P	6	12,561	8,034	4,143	218	0	0	0	166	0.0
Land & Ld Rights WT	2	266,609	174,042	91,207	0	0	0	0	1,360	0.0
Land & Ld Rights TD	7	25,731	7,640	0	12,994	0	0	0	5,097	0.0
Land & Land Rights AG	15	717	248	106	77	89	4	141	52	0.0
Struct & Imp SS	2	4,935,995	3,222,218	1,688,604	0	0	0	0	25,174	0.0
Struct & Imp P	6	355,892	227,633	117,373	6,183	0	0	0	4,703	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	635,371	414,770	217,360	0	0	0	0	3,240	0.0
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	390,903	116,059	0	197,406	0	0	0	77,438	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	(70,288)	(24,320)	(10,431)	(7,528)	(8,702)	(422)	(13,798)	(5,089)	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	29,530	10,217	4,382	3,163	3,656	177	5,797	2,138	0.0
Struct & Imp Misc	15	84,742	29,321	12,576	9,076	10,491	508	16,635	6,135	0.0
Collect & Impounding	1	26,591	26,384	0	0	0	0	0	207	0.0
Lake, River & Other Intakes	2	486,705	317,721	166,502	0	0	0	0	2,482	0.0
Wells & Springs	2	3,248,752	2,120,785	1,111,398	0	0	0	0	16,569	0.0
Supply Mains	2	3,742,154	2,442,878	1,280,191	0	0	0	0	19,085	0.0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	448,409	286,808	147,885	7,790	0	0	0	5,926	0.0
Boiler Plant Equipment P	6	348	223	115	6	0	0	0	5	0.0
Pump Equip Steam	6	6,905	4,417	2,277	120	0	0	0	91	0.0
Pump Equip Electric	6	3,936,523	2,517,853	1,298,265	68,385	0	0	0	52,020	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	100,994	64,597	33,308	1,754	0	0	0	1,335	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	321,228	205,462	105,941	5,580	0	0	0	4,245	0.0
WT Equip Non-Media	2	1,674,294	1,092,979	572,776	0	0	0	0	8,539	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	8,127	5,305	2,780	0	0	0	0	41	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	177,061	115,585	60,573	0	0	0	0	903	0.0
Dist Reservoirs & Standpipe	5	1,694,559	518,196	0	879,984	0	0	0	296,378	0.0
Elevated Tanks & Standpipes	5	2,566,336	784,786	0	1,332,698	0	0	0	448,852	0.0
Ground Level Facilities	5	3,463	1,059	0	1,798	0	0	0	606	0.0
TD Mains Not Classified by	7	(3,437,633)	(1,020,633)	0	(1,736,005)	0	0	0	(680,995)	0.0
TD Mains 4 & Less "	4	2,357,600	699,971	0	1,190,588	0	0	0	467,041	0.0
TD Mains 6 to 8" "	4	18,902,869	5,612,262	0	9,545,949	0	0	0	3,744,658	0.0
TD Mains 10 to 16" "	3	11,677,525	7,234,227	3,791,692	0	0	0	0	651,606	0.0
TD Mains 18 & Grtr "	3	871,887	540,134	283,102	0	0	0	0	48,651	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	5,171	0	0	0	0	0	0	5,171	0.0
Services	10	6,707,468	0	0	0	0	6,125,931	0	581,537	0.0
Meters Bronze Case	9	654,090	0	0	0	654,090	0	0	0	0.0
Meters Plastic Case	9	12,057	0	0	0	12,057	0	0	0	0.0
Meters Other	9	40,292	0	0	0	40,292	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	51,675	0	0	0	51,675	0	0	0	0.0
Meter Installations	9	2,731,605	0	0	0	2,731,605	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	779,380	0	0	0	0	0	0	779,380	0.0
Other P/E Intangible	15	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	(868)	(258)	0	(438)	0	0	0	(172)	0.0
Other P/E CPS	15	43,398	15,016	6,440	4,648	5,373	260	8,519	3,142	0.0
Office Furniture & Equip	15	9,164	3,171	1,360	981	1,135	55	1,799	663	0.0
Comp & Periph Equip	15	313,045	108,314	46,456	33,527	38,755	1,878	61,451	22,664	0.0
Computer Software	15	155,995	53,974	23,150	16,707	19,312	936	30,622	11,294	0.0
Comp Software Personal	15	9,668	3,345	1,435	1,035	1,197	58	1,898	700	0.0
Data Handling Equipment	15	3,963	1,371	588	424	491	24	778	287	0.0
Other Office Equipment	15	20,913	7,236	3,103	2,240	2,589	125	4,105	1,514	0.0
Trans Equip Lt Duty Trks	15	(160,177)	(55,421)	(23,770)	(17,155)	(19,830)	(961)	(31,443)	(11,597)	0.0
Trans Equip Hvy Duty Trks	15	5,835	2,019	866	625	722	35	1,145	422	0.0
Trans Equip Autos	15	7,238	2,504	1,074	775	896	43	1,421	524	0.0
Trans Equip Other	15	58,297	20,171	8,651	6,244	7,217	350	11,444	4,221	0.0
Stores Equipment	15	(2,070)	(716)	(307)	(222)	(256)	(12)	(406)	(150)	0.0
Tools,Shop,Garage Equip	15	397,313	137,470	58,961	42,552	49,187	2,384	77,993	28,765	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	83,208	54,318	28,465	0	0	0	0	424	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	88,085	30,477	13,072	9,434	10,905	529	17,291	6,377	0.0
Comm Equip Non-Telephone	15	37,942	13,128	5,631	4,064	4,697	228	7,448	2,747	0.0
Comm Equip Telephone	15	203,038	70,251	30,131	21,745	25,136	1,218	39,856	14,700	0.0
Misc Equipment	15	37,871	13,103	5,620	4,056	4,688	227	7,434	2,742	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		67,956,011	28,346,033	11,248,786	11,657,141	3,649,240	6,136,556	250,251	6,668,004	0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	108,033	37,379	16,032	11,570	13,374	648	21,207	7,822	0.0
Materials and Supplies	15	357,646	123,746	53,075	38,304	44,277	2,146	70,206	25,894	0.0
Prepayments	15	85,861	29,708	12,742	9,196	10,630	515	16,855	6,216	0.0
OPEB Tracker	16	98,951	30,754	12,042	13,250	15,298	742	18,088	8,777	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Interest Expense Offset	17	0	0	0	0	0	0	0	0	0.0
Deferred Income Taxes	17	3,989	1,664	660	684	214	360	15	391	0.0
Pensions	16	(7,668,273)	(2,383,299)	(933,229)	(1,026,782)	(1,185,515)	(57,512)	(1,401,760)	(680,176)	0.0
		0								
Total Other Rate Base Elements		(7,013,793)	(2,160,048)	(838,678)	(953,778)	(1,101,722)	(53,100)	(1,275,390)	(631,076)	0.0
Total Original Cost Measure of Value		\$ 60,942,218	\$ 26,185,985	\$ 10,410,108	\$ 10,703,363	\$ 2,547,517	\$ 6,083,456	\$ (1,025,139)	\$ 6,036,928	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	317,764	31,871	0	54,210	206,296	3,764	0	21,623	0.0
FACTOR 11		0.1003	0.0000	0.1706	0.6493	0.0118	0.0000	0.0680	1.0000
T&D Mnt BASIS FOR FACTOR 12	197,136	45,526	0	77,436	12,341	4,177	0	57,657	0.0
FACTOR 12		0.2309	0.0000	0.3928	0.0626	0.0212	0.0000	0.2925	1.0000
A&G BASIS FOR FACTOR 15	2,109,659	730,142	313,016	225,909	261,135	12,728	414,038	152,692	0.0
FACTOR 15		0.3460	0.1484	0.1071	0.1238	0.0060	0.1963	0.0724	1.0000
LABOR BASIS FOR FACTOR 16	2,005,595	623,431	244,001	268,504	309,975	15,117	366,686	177,882	0.0
FACTOR 16		0.3108	0.1217	0.1339	0.1546	0.0075	0.1828	0.0887	1.0000
UPIS BASIS FOR FACTOR 17	67,923,006	28,332,264	11,243,323	11,651,481	3,647,467	6,133,576	250,129	6,664,766	0.0
FACTOR 17		0.4172	0.1655	0.1715	0.0537	0.0903	0.0037	0.0981	1.0000
RATE BASE BASIS FOR FACTOR 18	60,942,218	26,185,985	10,410,108	10,703,363	2,547,517	6,083,456	(1,025,139)	6,036,928	0.0
FACTOR 18		0.4297	0.1708	0.1756	0.0418	0.0998	(0.0168)	0.0991	1.0000
TOTAL COS BASIS FOR FACTOR 19	12,270,504	5,090,421	1,798,921	1,628,386	1,008,831	715,110	1,024,779	1,004,055	0.0
FACTOR 19		0.4149	0.1466	0.1327	0.0822	0.0583	0.0835	0.0818	1.0000
TOTAL COS BASIS FOR FACTOR 20	8,563,960	5,118,042	1,808,700	1,637,218				(8,563,960)	
FACTOR 20		0.5976	0.2112	0.1912					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9922	-	-	-	-	-	0.0078	1.0000
2	0.6528	0.3421	-	-	-	-	0.0051	1.0000
3	0.6195	0.3247	-	-	-	-	0.0558	1.0000
4	0.2969	-	0.5050	-	-	-	0.1981	1.0000
5	0.3058	-	0.5193	-	-	-	0.1749	1.0000
6	0.6396	0.3298	0.0174	-	-	-	0.0132	1.0000
7	0.2969	-	0.5050	-	-	-	0.1981	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9133	-	0.0867	1.0000
11	0.1003	-	0.1706	0.6493	0.0118	-	0.0680	1.0000
12	0.2309	-	0.3928	0.0626	0.0212	-	0.2925	1.0000
13	-	-	-	-	-	0.9862	0.0138	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.3460	0.1484	0.1071	0.1238	0.0060	0.1963	0.0724	1.0000
16	0.3108	0.1217	0.1339	0.1546	0.0075	0.1828	0.0887	1.0000
17	0.4172	0.1655	0.1715	0.0537	0.0903	0.0037	0.0981	1.0000
18	0.4297	0.1708	0.1756	0.0418	0.0998	(0.0168)	0.0991	1.0000
19	0.4149	0.1466	0.1327	0.0822	0.0583	0.0835	0.0818	1.0000
20	0.5976	0.2112	0.1912	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	3,976	0.3156
Commercial	2,754	0.2187
Industrial	4,419	0.3509
Other Public Authority	527	0.0419
Sales for Resale	820	0.0651
Private Fire Protection	21	0.0017
Public Fire Protection	77	0.0061
Total	12,594	1.0000

FACTOR 2.

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

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6579	(4)	(5)=(4)x 0.3421	(6)=(3)+(5)
Residential	0.3156	0.2076	0.4237	0.1449	0.3525
Commercial	0.2187	0.1439	0.2201	0.0753	0.2192
Industrial	0.3509	0.2309	0.2355	0.0806	0.3115
Other Public Authority	0.0419	0.0276	0.0421	0.0144	0.0420
Sales for Resale	0.0651	0.0428	0.0786	0.0269	0.0697
Private Fire Protection	0.0017	0.0011			0.0011
Public Fire Protection	0.0061	0.0040			0.0040
Total	1.0000	0.6579	1.0000	0.3421	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3,976	1.00	3,976	0.4237
Commercial	2,754	0.75	2,065	0.2201
Industrial	4,419	0.50	2,210	0.2355
Other Public Authority	527	0.75	395	0.0421
Sales for Resale	820	0.90	738	0.0786
Total	12,496		9,384	1.0000

The weighting of the factors is based on the maximum day ratio of 1.52, based on a review of maximum day ratios experienced during the period 1990 through 2006 (see Schedule D & DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6579
Maximum Day Extra Capacity	0.52	0.3421
Total	1.52	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 3.

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

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6244	(4)	(5)=(4) X 0.3247	(6)	(7)=(6) X 0.0509	(8)=(3)+(5)+(7)
Residential	0.3156	0.1971	0.4237	0.1376			0.3345
Commercial	0.2187	0.1366	0.2201	0.0715			0.2081
Industrial	0.3509	0.2191	0.2355	0.0765			0.2956
Other Public Authority	0.0419	0.0262	0.0421	0.0137			0.0399
Sales for Resale	0.0651	0.0406	0.0786	0.0255			0.0661
Private Fire Protection	0.0017	0.0011			0.3594	0.0183	0.0194
Public Fire Protection	0.0061	0.0038			0.6406	0.0326	0.0364
Total	<u>1.0000</u>	<u>0.6245</u>	<u>1.0000</u>	<u>0.3248</u>	<u>1.0000</u>	<u>0.0509</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2007 of 13.26 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	13,260,000	0.6244
Maximum Day Extra Capacity	<u>0.52</u>	<u>6,895,200</u>	<u>0.3247</u>
Subtotal	<u>1.52</u>	20,155,200	0.9491
Fire Protection		<u>1,080,000</u>	<u>0.0509</u>
Total		<u>21,235,200</u>	<u>1.0000</u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule 5).

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification (1)	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.2997	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.5050	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.1953	
Residential	165.7	0.3885	0.1164	0.5114	0.2583			0.3748
Commercial	114.7	0.2691	0.0806	0.2530	0.1278			0.2084
Industrial	85.8	0.2012	0.0603	0.0908	0.0459			0.1062
Other Public Authority	22.0	0.0515	0.0154	0.0484	0.0244			0.0398
Sales for Resale	34.2	0.0801	0.0240	0.0964	0.0487			0.0727
Private Fire Protection	0.9	0.0021	0.0006			0.3594	0.0702	0.0708
Public Fire Protection	3.2	0.0075	0.0022			0.6406	0.1251	0.1273
Total	426.4	1.0000	0.2995	1.0000	0.5051	1.0000	0.1953	1.0000

The maximum hour extra capacity factors in column 5 are determined as follows:

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.68 . The system demand for fire protection is 6,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	9,208	0.2997
Maximum Hour Extra Capacity	1.68	15,514	0.5050
Subtotal	2.68	24,722	0.8047
Fire Protection		6,000	0.1953
Total		30,722	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	165.7	3.5	579.9	0.5114
Commercial	114.7	2.5	286.8	0.2530
Industrial	85.8	1.2	103.0	0.0908
Other Public Authority	22.0	2.5	54.9	0.0484
Sales for Resale	34.2	3.2	109.3	0.0964
Total	422.3		1,133.9	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3082	(5)	(6)=(5) X 0.5193	(7)	(8)=(7) X 0.1725	(9)=(4)+(6)+(8)
Residential	165.7	0.3157	0.0973	0.4633	0.2406			0.3378
Commercial	114.7	0.2187	0.0674	0.2291	0.1190			0.1864
Industrial	184.1	0.3508	0.1081	0.1765	0.0917			0.1998
Other Public Authority	22.0	0.0419	0.0129	0.0439	0.0228			0.0357
Sales for Resale	34.2	0.0651	0.0201	0.0873	0.0453			0.0654
Private Fire Protection	0.9	0.0017	0.0005			0.3594	0.0620	0.0625
Public Fire Protection	3.2	0.0061	0.0019			0.6406	0.1105	0.1124
Total	524.8	1.0000	0.3082	1.0001	0.5194	1.0000	0.1725	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 3 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{6,000 \text{ GPM} \times 60 \text{ Min.} \times 3 \text{ Hrs.}}{6,260,000 \text{ Gallons}} = 0.1725$$

$$\text{General Service Weight} = 1.0000 - 0.1725 = 0.8275$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.25	0.3082
Extra Capacity Maximum Hour	1.68	62.75	0.5193
Total	2.68	100.00	0.8275

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	165.7	3.5	579.9	0.4632
Commercial	114.7	2.5	286.8	0.2291
Industrial	184.1	1.2	221.0	0.1765
Other Public Authority	22.0	2.5	54.9	0.0439
Sales for Resale	34.2	3.2	109.3	0.0873
Total	520.7		1,251.9	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.9365	(4)	(5)=(4)X 0.0291	(6)	(7)=(6)X 0.0344	(8)=(3)+ (5)+(7)
Residential	0.3525	0.3301	0.3345	0.0097	0.3748	0.0129	0.3526
Commercial	0.2192	0.2053	0.2081	0.0061	0.2084	0.0072	0.2186
Industrial	0.3115	0.2917	0.2956	0.0086	0.1062	0.0037	0.3040
Other Public Authority	0.0420	0.0393	0.0399	0.0012	0.0398	0.0014	0.0419
Sales for Resale	0.0697	0.0653	0.0661	0.0019	0.0727	0.0025	0.0697
Private Fire Protection	0.0011	0.0010	0.0194	0.0006	0.0708	0.0024	0.0040
Public Fire Protection	0.0040	0.0037	0.0364	0.0011	0.1273	0.0044	0.0092
Total	1.0000	0.9364	1.0000	0.0292	1.0000	0.0345	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	4,350	0.9365
Associated with Maximum Day and Fire	135	0.0291
Associated with Maximum Hour	160	0.0344
Total	4,645	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION 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:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3345	0.0000	0.3748	0.3748	0.3748
Commercial	0.2081	0.0000	0.2084	0.2084	0.2084
Industrial	0.2956	0.0000	0.1062	0.1062	0.1062
Other Public Authority	0.0399	0.0000	0.0398	0.0398	0.0398
Sales for Resale	0.0661	0.0000	0.0727	0.0727	0.0727
Private Fire Protection	0.0194	0.0000	0.0708	0.0708	0.0708
Public Fire Protection	0.0364	0.0000	0.1273	0.1273	0.1273
Total	1.0000	0.0000	1.0000	1.0000	1.0000

	Total Footage of Mains	Weight
Transmission Mains	325,873	0.0000
Distribution Mains	1,607,496	1.0000
Total	1,933,369	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
(1)	(3)
Public Fire Protection	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	22,303	0.7421
Commercial	5,384	0.1791
Industrial	1,060	0.0353
Other Public Authority	976	0.0325
Sales for Resale	330	0.0110
Private Fire	0	0.0000
Total	30,051	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on the Schedule 4 and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	21,012	0.7682
Commercial	3,458	0.1264
Industrial	205	0.0075
Other Public Authority	280	0.0102
Sales for Resale	26	0.0010
Private Fire Protection	2,372	0.0867
Total	27,353	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 196,492	0.6184
Commercial	59,840	0.1883
Industrial	18,713	0.0589
Other Public Authority	11,019	0.0347
Sales for Resale	10,078	0.0317
Private Fire Protection	7,957	0.0250
Public Fire Protection	13,665	0.0430
Total	317,764	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 70,142	0.3558
Commercial	34,744	0.1762
Industrial	16,754	0.0850
Other Public Authority	6,551	0.0332
Sales for Resale	11,288	0.0573
Private Fire Protection	11,253	0.0571
Public Fire Protection	46,404	0.2354
Total	\$197,136	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	20,588	0.8532
Commercial	2,912	0.1207
Industrial	113	0.0047
Other Public Authority	176	0.0073
Sales for Resale	7	0.0003
Private Fire Protection	332	0.0138
Public Fire Protection	0	0.0000
Total	24,128	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	20,588	0.8652
Commercial	2,912	0.1224
Industrial	113	0.0047
Other Public Authority	176	0.0074
Sales for Resale	7	0.0003
Total	23,796	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$1,052,845	0.4991
Commercial	393,037	0.1863
Industrial	343,833	0.1630
Other Public Authority	67,941	0.0322
Sales for Resale	99,318	0.0471
Private Fire Protection	37,466	0.0178
Public Fire Protection	115,219	0.0546
Total	<u>\$2,109,659</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$1,010,576	0.5039
Commercial	369,671	0.1843
Industrial	291,465	0.1453
Other Public Authority	64,086	0.0320
Sales for Resale	91,921	0.0458
Private Fire Protection	42,374	0.0211
Public Fire Protection	135,501	0.0676
Total	<u>\$2,005,595</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$28,118,550	0.4140
Commercial	13,433,167	0.1978
Industrial	13,263,403	0.1953
Other Public Authority	2,467,013	0.0363
Sales for Resale	3,976,182	0.0585
Private Fire Protection	2,443,215	0.0360
Public Fire Protection	4,221,475	0.0622
Total	<u>\$67,923,006</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$24,594,899	0.4036
Commercial	12,148,211	0.1993
Industrial	12,260,707	0.2012
Other Public Authority	2,243,897	0.0368
Sales for Resale	3,657,649	0.0600
Private Fire Protection	2,294,651	0.0377
Public Fire Protection	3,742,204	0.0614
Total	<u>\$60,942,218</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$5,501,207	0.4483
Commercial	2,372,347	0.1933
Industrial	2,312,901	0.1885
Other Public Authority	424,924	0.0346
Sales for Resale	655,079	0.0534
Private Fire Protection	328,331	0.0268
Public Fire Protection	675,716	0.0551
Total	<u>\$12,270,504</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	18,270.00	18,270.00	1,915.00	1,915.00	33.00	33.00	55.00	55.00	0.00	0.00	20,273.00	20,273.00
3/4	1.3	0.00	0.00	8.00	10.40	7.00	9.10	0.00	0.00	0.00	0.00	15.00	19.50
1	1.7	2,282.00	3,879.40	582.00	989.40	17.00	28.90	51.00	86.70	2.00	3.40	2,934.00	4,987.80
1-1/2	3.5	2.00	7.00	13.00	45.50	0.00	0.00	2.00	7.00	1.00	3.50	18.00	63.00
2	4.3	34.00	146.20	372.00	1,599.60	34.00	146.20	60.00	258.00	0.00	0.00	500.00	2,150.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	16.00	468.80	15.00	439.50	4.00	117.20	0.00	0.00	35.00	1,025.50
6	48.4	0.00	0.00	5.00	242.00	6.00	290.40	0.00	0.00	2.00	96.80	13.00	629.20
8	112.9	0.00	0.00	1.00	112.90	1.00	112.90	4.00	451.60	2.00	225.80	8.00	903.20
Total		<u>20,588.00</u>	<u>22,302.60</u>	<u>2,912.00</u>	<u>5,383.60</u>	<u>113.00</u>	<u>1,060.00</u>	<u>176.00</u>	<u>975.50</u>	<u>7.00</u>	<u>329.50</u>	<u>23,796.00</u>	<u>30,051.20</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	18,270.00	18,270.00	1,923.00	1,923.00	40.00	40.00	55.00	55.00	0.00	0.00	0.00	0.00	20,288.00	20,288.00
1	1.17	2,282.00	2,669.94	582.00	680.94	17.00	19.89	51.00	59.67	2.00	2.34	0.00	0.00	2,934.00	3,432.78
1-1/2	1.58	2.00	3.16	13.00	20.54	0.00	0.00	2.00	3.16	1.00	1.58	0.00	0.00	18.00	28.44
2	2.04	34.00	69.36	372.00	758.88	34.00	69.36	60.00	122.40	0.00	0.00	5.00	10.20	505.00	1,030.20
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	16.00	46.08	15.00	43.20	4.00	11.52	0.00	0.00	0.00	0.00	35.00	100.80
6	4.24	0.00	0.00	5.00	21.20	6.00	25.44	0.00	0.00	2.00	8.48	42.00	178.08	55.00	233.20
8	6.98	0.00	0.00	1.00	6.98	1.00	6.98	4.00	27.92	2.00	13.96	156.00	1,088.88	164.00	1,144.72
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.00	1,007.00	106.00	1,007.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	85.12	7.00	85.12
Total		<u>20,588.00</u>	<u>21,012.46</u>	<u>2,912.00</u>	<u>3,457.62</u>	<u>113.00</u>	<u>204.87</u>	<u>176.00</u>	<u>279.67</u>	<u>7.00</u>	<u>26.36</u>	<u>317.00</u>	<u>2,372.01</u>	<u>24,113.00</u>	<u>27,352.99</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	5	20	
3 -inch	9.00	11	99	
4 -inch	16.00	0	0	
6 -inch	36.00	42	1,512	
8 -inch	64.00	156	9,984	
10 -inch	100.00	106	10,600	
12 -inch	144.00	7	1,008	
Private Hydrants	6.25	5	31	
Total Private Fire Protection		332	23,254	0.3594
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	6.25	495	3,094
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	1,063	21,526
4 3/4" Valve	2- 2-1/2" & 1- 4.5"	22.56	158	3,564
5" Valve	2- 2-1/2" & 1- 4.5"	25.00	6	150
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	495	13,118
Total Public Fire Protection		1,634	41,452	0.6406
Total Fire Protection		1,966	64,706	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 1,625,460	48.9%	\$ 1,620,561	46.6%	\$ 1,624,730	48.9%	\$ 4,169	0.3%
Commercial	465,147	14.0%	\$ 476,504	13.7%	\$ 465,147	14.0%	(11,357)	-2.4%
Industrial	498,444	15.0%	\$ 577,212	16.6%	\$ 498,445	15.0%	(78,767)	-13.6%
Public Authority	292,964	8.8%	\$ 310,116	8.9%	\$ 292,964	8.8%	(17,152)	-5.5%
Sales for Resale	375,189	11.3%	\$ 374,404	10.8%	\$ 375,190	11.3%	786	0.2%
Private Fire Service	64,984	2.0%	\$ 121,909	3.5%	\$ 64,984	2.0%	(56,925)	-46.7%
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,322,188	<u>100.0%</u>	3,480,706	<u>100.1%</u>	3,321,460	<u>100.0%</u>	(159,246)	-4.6%
Other Revenues	53,083		53,083		53,083		-	0.0%
Total	<u>\$ 3,375,271</u>		<u>\$ 3,533,789</u>		<u>\$ 3,374,543</u>		<u>\$ (159,246)</u>	-4.5%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

STAFF - MEXICO

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (^{'000} Gal)	Total Revenue	Sales (^{'000} Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	233,559	\$1,620,561	233,559	\$1,624,730	\$4,169	0.26%
5	Commercial	104,622	476,504	104,622	465,147	(11,357)	-2.38%
6	Industrial	158,855	577,212	158,855	498,445	(78,767)	-13.65%
7	Other Public Authority	75,652	310,116	75,652	292,964	(17,152)	-5.53%
8	Other Water Utilities	109,182	374,404	109,182	375,190	786	0.21%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	121,909	0	64,984	(56,925)	-46.69%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>681,870</u>	<u>3,480,706</u>	<u>681,870</u>	<u>3,321,460</u>	<u>(\$159,246)</u>	<u>-4.58%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		53,083		53,083	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$3,533,789</u>		<u>\$3,374,543</u>	<u>(159,246)</u>	<u>-4.51%</u>
25							
26							
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission	Case No. WR-2008-0311
Company: Missouri-American Water Company	STAFF - MEXICO
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

STAFF - MEXICO

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
 Company: Missouri-American Water Company
 District: Mexico

Case No. WR-2008-0311

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	118	\$119.41	\$14,090	63.65	\$7,511	(\$6,579)	-46.69%
5								
6	2"	24	17.12	404	9.13	215	(189)	-46.78%
7								
8	3"	0	29.41	0	15.68	0	0	0.00%
9								
10	4"	143	46.65	6,648	24.87	3,544	(3,104)	-46.69%
11								
12	6"	247	95.68	23,604	51.00	12,582	(11,022)	-46.70%
13								
14	8"	188	164.65	31,020	87.77	16,535	(14,485)	-46.70%
15								
16	10"	166	253.08	41,885	134.90	22,327	(19,558)	-46.69%
17								
18	12"	12	360.85	4,258	192.35	2,270	(1,988)	-46.69%
19								
20								
21								
22	Total	897		\$121,909		\$64,984	(\$56,925)	-46.69%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
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37								
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39								
40								

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	71,973	26,205	10,861	15,165	7,852	11,883	0	7	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		71,973	26,205	10,861	15,165	7,852	11,883	0	7	0.0
Misc Exp Oper SS	2	127,598	46,458	19,255	26,885	13,921	21,066	0	13	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	85	31	13	18	9	14	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	12,674	4,615	1,913	2,670	1,383	2,092	0	1	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		140,357	51,104	21,180	29,573	15,313	23,173	0	14	0.0
TOTAL SS EXPENSE		212,330	77,309	32,041	44,738	23,165	35,056	0	21	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	514	187	78	108	56	85	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	61,405	21,037	9,420	14,301	6,810	9,831	0	6	0.0
Labor & Exp Oper Pump	6	8	3	1	2	1	1	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	361	131	54	76	39	60	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		62,288	21,359	9,553	14,487	6,906	9,977	0	6	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		62,288	21,359	9,553	14,487	6,906	9,977	0	6	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
WATER TREATMENT										
Super & Eng Oper WT	2	3	1	0	1	0	0	0	0	0.0
Chemicals	1	60,221	20,632	9,238	14,025	6,679	9,641	0	6	0.0
Labor & Exp Oper WT	2	20,067	7,306	3,028	4,228	2,189	3,313	0	2	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	54,001	19,662	8,149	11,378	5,892	8,916	0	5	0.0
Misc Exp Oper WT	1	1,470	504	225	342	163	235	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		135,762	48,105	20,641	29,975	14,923	22,106	0	14	0.0
Super & Eng Maint WT	2	537	196	81	113	59	89	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	12,836	4,674	1,937	2,705	1,400	2,119	0	1	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		13,373	4,869	2,018	2,818	1,459	2,208	0	1	0.0
TOTAL WT EXPENSE		149,135	52,974	22,659	32,792	16,382	24,314	0	15	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	15	5	2	2	1	2	1	3	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	85,845	25,891	9,331	9,675	6,739	11,392	5,606	17,212	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,565	774	279	289	201	340	167	514	0.0
Misc Exp Oper TD	11	104	31	11	12	8	14	7	21	0.0
Misc Exp Oper TD	11	942	284	102	106	74	125	62	189	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		89,471	26,984	9,725	10,083	7,023	11,873	5,842	17,939	0.0
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	19,467	13,971	2,406	1,102	1,034	378	341	236	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	14	4	2	2	1	2	1	3	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	44	35	4	1	1	0	3	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	174	128	23	11	10	3	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	161,858	116,165	20,006	9,161	8,595	3,140	2,833	1,958	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		181,557	130,303	22,440	10,276	9,641	3,522	3,177	2,197	0.0
TOTAL T & D EXPENSE		271,028	157,288	32,166	20,360	16,664	15,395	9,020	20,136	0.0
CUSTOMER ACCOUNTS										
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	39,806	34,866	3,778	279	836	48	0	0	0.0
Meter Reading Exp CA	14	(12)	(11)	(1)	(0)	(0)	(0)	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	44,849	38,678	4,193	309	924	54	691	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	21,175	18,261	1,980	146	436	25	326	0	0.0
Misc Cust Accts Exp CA	13	4,857	4,189	454	34	100	6	75	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		110,675	95,983	10,404	768	2,296	133	1,092	0	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	85,700	45,550	11,047	10,610	6,505	8,184	1,268	2,537	0.0
Other Supplies & Exp AG	15	2,643	1,405	341	327	201	252	39	78	0.0
Other Supplies & Exp AG	15	16,488	8,763	2,125	2,041	1,251	1,575	244	488	0.0
Other Supplies & Exp AG	15	15,845	8,422	2,042	1,962	1,203	1,513	235	469	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	296,652	157,671	38,238	36,726	22,516	28,330	4,390	8,781	0.0
Outside Services AG	15	17,038	9,056	2,196	2,109	1,293	1,627	252	504	0.0
Outside Services AG	15	5,243	2,787	676	649	398	501	78	155	0.0
Property Insurance	15	63,562	33,783	8,193	7,869	4,824	6,070	941	1,881	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	2,333	1,240	301	289	177	223	35	69	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	160	92	20	16	11	12	3	6	0.0
Employee Pension & Benefits	16	104,043	59,658	12,818	10,436	6,992	7,970	2,029	4,141	0.0
Employee Pension & Benefits	16	28,374	16,270	3,496	2,846	1,907	2,173	553	1,129	0.0
Employee Pension & Benefits	16	11,297	6,478	1,392	1,133	759	865	220	450	0.0
Reg Commission Exp	15	933	496	120	116	71	89	14	28	0.0
Rents AG	15	3,897	2,071	502	482	296	372	58	115	0.0
Goodwill Advertising Exp	15	305	162	39	38	23	29	5	9	0.0
Misc Exp AG	15	60,494	32,153	7,798	7,489	4,591	5,777	895	1,791	0.0
Research & Development	15	170	90	22	21	13	16	3	5	0.0
TOTAL A & G OPERATIONS		715,177	386,145	91,366	85,158	53,030	65,580	11,261	22,637	0.0
General Plant Maint AG	15	2,358	1,253	304	292	179	225	35	70	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		2,358	1,253	304	292	179	225	35	70	0.0
TOTAL A & G EXPENSE		717,535	387,398	91,670	85,450	53,209	65,805	11,296	22,707	0.0
Total Operation & Maintenance Expense:		1,522,991	792,311	198,492	198,594	118,622	150,679	21,407	42,885	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	1,784	650	269	376	195	295	0	0	0.0
Struct & Imp P	6	1,266	461	191	267	138	209	0	0	0.0
Struct & Imp WT	2	54,802	19,953	8,270	11,547	5,979	9,048	0	5	0.0
Struct & Imp TD	7	1,855	559	202	209	146	246	121	372	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	592	315	76	73	45	57	9	18	0.0
Struct & Imp Misc	15	2,934	1,559	378	363	223	280	43	87	0.0
Collect & Impounding	1	2	1	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	191	70	29	40	21	32	0	0	0.0
Wells & Springs	2	17,212	6,267	2,597	3,627	1,878	2,842	0	2	0.0
Supply Mains	2	14,242	5,186	2,149	3,001	1,554	2,351	0	1	0.0
Power Generation Equip Other	6	107	39	16	23	12	18	0	0	0.0
Pump Equip Electric	6	19,441	7,078	2,934	4,096	2,121	3,210	0	2	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	786	286	119	166	86	130	0	0	0.0
WT Equip Non-Media	2	71,545	26,050	10,796	15,075	7,806	11,812	0	7	0.0
Dist Reservoirs & Standpipe	5	6,858	2,311	832	863	601	1,016	303	931	0.0
Elevated Tanks & Standpipes	5	1,249	421	152	157	110	185	55	170	0.0
Ground Level Facilities	5	441	149	53	55	39	65	19	60	0.0
TD Mains Not Classified by	4	40,470	12,206	4,399	4,561	3,177	5,370	2,643	8,114	0.0
TD Mains 4 & Less "	4	3,615	1,090	393	407	284	480	236	725	0.0
TD Mains 6 to 8" "	4	19,692	5,939	2,141	2,219	1,546	2,613	1,286	3,948	0.0
TD Mains 10 to 16" "	3	17,337	5,959	2,469	3,447	1,784	2,701	239	739	0.0
TD Mains 18 & Grtr "	3	17	6	2	3	2	3	0	1	0.0
Fire Mains	8	462	0	0	0	0	0	0	462	0.0
Services	10	61,311	48,258	6,033	723	1,747	172	4,378	0	0.0
Meters Bronze Case	9	10,543	7,734	1,383	668	604	153	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,614	1,184	212	102	92	23	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	19,746	14,486	2,591	1,252	1,131	286	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	7,971	0	0	0	0	0	0	7,971	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	2,708	986	409	571	295	447	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	228	121	29	28	17	22	3	7	0.0
Comp & Periph Equip	15	7,096	3,772	915	878	539	678	105	210	0.0
Computer Software	15	16,191	8,606	2,087	2,004	1,229	1,546	240	479	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
Comp Software Personal	15	228	121	29	28	17	22	3	7	0.0
Data Handling Equipment	15	2,401	1,276	309	297	182	229	36	71	0.0
Other Office Equipment	15	632	336	81	78	48	60	9	19	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	316	168	41	39	24	30	5	9	0.0
Tools,Shop,Garage Equip	15	2,517	1,338	324	312	191	240	37	75	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	531	193	80	112	58	88	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	547	291	71	68	42	52	8	16	0.0
Comm Equip Non-Telephone	15	1,034	550	133	128	78	99	15	31	0.0
Comm Equip Telephone	15	317	168	41	39	24	30	5	9	0.0
Misc Equipment	15	410	218	53	51	31	39	6	12	0.0
Total Depreciation Expense		413,241	186,359	53,288	57,955	34,095	47,179	9,805	24,560	
Amort-Other UP, Depr Ciac,COR	18	(15,022)	(6,297)	(1,963)	(2,255)	(1,302)	(1,866)	(355)	(984)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	20,083	9,439	2,617	2,804	1,647	2,233	388	956	
Property Taxes	18	137,161	57,498	17,927	20,588	11,892	17,035	3,237	8,984	
FUTA	16	510	292	63	51	34	39	10	20	0.0
FICA	16	21,789	12,494	2,684	2,185	1,464	1,669	425	867	0.0
SUTA	16	1,056	606	130	106	71	81	21	42	0.0
Other Taxes & Licenses	15	874	465	113	108	66	83	13	26	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		181,473	80,793	23,534	25,842	15,174	21,141	4,093	10,895	0.0
Income Taxes	18	322,717	135,283	42,179	48,440	27,980	40,081	7,616	21,138	
Utility Income Available for Return	18	949,871	398,186	124,148	142,576	82,354	117,974	22,417	62,217	
Total Cost of Service		3,375,271	1,586,635	439,678	471,152	276,922	375,189	64,984	160,711	0.0
Less: Other Water Revenues	19	53,083	53,083	0	0	0	0	0	0	0.0
Revenue Contributor	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		53,083	53,083	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 3,322,188	\$ 1,533,552	\$ 439,678	\$ 471,152	\$ 276,922	\$ 375,189	\$ 64,984	\$ 160,711	0.0
Reallocation of Public Fire	20	0	91,908	25,469	27,292	16,041	0		(160,711)	0.0
Total		\$ 3,322,188	\$ 1,625,460	\$ 465,147	\$ 498,444	\$ 292,964	\$ 375,189	\$ 64,984	\$ -	0.0
		\$ (53,083)	\$ (53,083)							
		\$ 3,269,105	\$ 1,572,377							

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industria	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									0.0
Organization	17	\$ 2,552	\$ 1,077	\$ 333	\$ 381	\$ 220	\$ 315	\$ 60	\$ 166
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	9,290	3,850	5,376	2,784	4,213	0	3
Land & Ld Rights P	6	58,808	21,412	8,874	12,391	6,416	9,709	0	6
Land & Ld Rights WT	2	13,920	5,068	2,101	2,933	1,519	2,298	0	1
Land & Ld Rights TD	7	13,064	3,940	1,420	1,472	1,026	1,734	853	2,619
Land & Land Rights AG	15	2,057	1,093	265	255	156	196	30	61
Struct & Imp SS	2	43,843	15,963	6,616	9,238	4,783	7,238	0	4
Struct & Imp P	6	47,811	17,408	7,215	10,074	5,216	7,894	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,856,525	1,040,061	431,050	601,870	311,647	471,612	0	286
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	59,564	17,965	6,475	6,713	4,676	7,904	3,890	11,943
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	86,959	46,219	11,209	10,766	6,600	8,305	1,287	2,574
Struct & Imp Leasehold	15	6	3	1	1	0	1	0	0
Struct & Imp Leasehold	15	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
Struct & Imp Store,Shop,Gar	15	21,411	11,380	2,760	2,651	1,625	2,045	317	634
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	40	14	6	9	4	6	0	0
Lake, River & Other Intakes	2	10,638	3,873	1,605	2,241	1,161	1,756	0	1
Wells & Springs	2	720,169	262,214	108,674	151,740	78,570	118,900	0	72
Supply Mains	2	713,590	259,818	107,681	150,353	77,853	117,814	0	71
Supply Mains-Other	2	1,713	624	258	361	187	283	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Other Sources of Supply	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	5,058	1,842	763	1,066	552	835	0	1
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	992,706	361,444	149,799	209,163	108,304	163,896	0	99
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	31,709	11,545	4,785	6,681	3,459	5,235	0	3
WT Equip Non-Media	2	2,169,807	790,027	327,424	457,178	236,726	358,235	0	217
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	0	0	0	0	0	0	0	0
Other WT Equip Non Media	2	22,964	8,361	3,465	4,839	2,505	3,791	0	2
WT Equip Filter Media	2	67,385	24,535	10,168	14,198	7,352	11,125	0	7
Dist Reservoirs & Standpipe	5	188,970	63,683	22,922	23,772	16,573	28,005	8,352	25,662
Elevated Tanks & Standpipes	5	51,971	17,514	6,304	6,538	4,558	7,702	2,297	7,058
Ground Level Facilities	5	18,452	6,218	2,238	2,321	1,618	2,735	816	2,506
TD Mains Not Classified by	7	1,633,778	492,747	177,592	184,127	128,252	216,802	106,686	327,572
TD Mains 4 & Less "	4	260,810	78,660	28,350	29,393	20,474	34,609	17,031	52,292
TD Mains 6 to 8" "	4	1,319,634	398,002	143,444	148,723	103,591	175,115	86,172	264,587
TD Mains 10 to 16" "	3	1,124,231	386,398	160,090	223,497	115,683	175,155	15,514	47,892
TD Mains 18 & Grtr "	3	1,150	395	164	229	118	179	16	49
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	22,871	0	0	0	0	0	0	22,871

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
Services	10	1,860,726	1,464,577	183,095	21,957	53,031	5,210	132,856	0	0.0
Meters Bronze Case	9	425,811	312,375	55,866	26,996	24,399	6,174	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,184	869	155	75	68	17	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	763,991	560,464	100,236	48,437	43,777	11,078	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	274,587	0	0	0	0	0	0	274,587	0.0
Other P/E Intangible	15	459	244	59	57	35	44	7	14	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	7,499	2,262	815	845	589	995	490	1,504	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	13,929	7,403	1,795	1,724	1,057	1,330	206	412	0.0
Comp & Periph Equip	15	48,452	25,752	6,245	5,998	3,678	4,627	717	1,434	0.0
Computer Software	15	53,061	28,202	6,840	6,569	4,027	5,067	785	1,571	0.0
Comp Software Personal	15	1,027	546	132	127	78	98	15	30	0.0
Data Handling Equipment	15	30,528	16,226	3,935	3,779	2,317	2,915	452	904	0.0
Other Office Equipment	15	8,854	4,706	1,141	1,096	672	846	131	262	0.0
Trans Equip Lt Duty Trks	15	(335)	(178)	(43)	(41)	(25)	(32)	(5)	(10)	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(2,040)	(1,084)	(263)	(253)	(155)	(195)	(30)	(60)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	8,341	4,433	1,075	1,033	633	797	123	247	0.0
Tools,Shop,Garage Equip	15	26,428	14,046	3,407	3,272	2,006	2,524	391	782	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	20,913	7,614	3,156	4,406	2,282	3,453	0	2	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(3,593)	(1,910)	(463)	(445)	(273)	(343)	(53)	(106)	0.0
Comm Equip Non-Telephone	15	28,645	15,225	3,692	3,546	2,174	2,736	424	848	0.0
Comm Equip Telephone	15	(12,727)	(6,764)	(1,641)	(1,576)	(966)	(1,215)	(188)	(377)	0.0
Misc Equipment	15	5,283	2,808	681	654	401	505	78	156	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		16,150,704	6,816,609	2,107,819	2,408,806	1,394,012	1,992,274	379,720	1,051,464	0.0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	23,975	12,743	3,090	2,968	1,820	2,290	355	710	0.0
Materials and Supplies	15	27,766	14,758	3,579	3,437	2,107	2,652	411	822	0.0
Prepayments	15	17,869	9,497	2,303	2,212	1,356	1,706	264	529	0.0
OPEB's Contributed to External Fund	16	20,587	11,805	2,536	2,065	1,383	1,577	401	819	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Interest Expense	17	(76,703)	(32,376)	(10,010)	(11,436)	(6,619)	(9,465)	(1,803)	(4,993)	0.0
Ciac	17	(859,687)	(362,874)	(112,189)	(128,179)	(74,191)	(106,085)	(20,203)	(55,966)	0.0
Customer Advances	17	(111,319)	(46,988)	(14,527)	(16,598)	(9,607)	(13,737)	(2,616)	(7,247)	0.0
Deferred Income Taxes	17	(2,981,683)	(1,258,568)	(389,110)	(444,569)	(257,319)	(367,940)	(70,070)	(194,108)	0.0
Tank Painting Tracker	17	(12,424)	(5,244)	(1,621)	(1,852)	(1,072)	(1,533)	(292)	(809)	0.0
Pensions	16	(291,771)	(167,301)	(35,946)	(29,265)	(19,607)	(22,350)	(5,690)	(11,612)	0.0
Total Other Rate Base Elements		(4,243,390)	(1,824,550)	(551,894)	(621,217)	(361,749)	(512,885)	(99,241)	(271,855)	0.0
Total Original Cost Measure of Value		\$ 11,907,314	\$ 4,992,060	\$ 1,555,925	\$ 1,787,589	\$ 1,032,263	\$ 1,479,389	\$ 280,480	\$ 779,609	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
ST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		85,845	25,891	9,331	9,675	6,739	11,392	5,606	17,212	0.0
FACTOR 11			0.3016	0.1087	0.1127	0.0785	0.1327	0.0653	0.2005	1.0000
T&D Mnt BASIS FOR FACTOR 12		232	167	29	13	12	5	4	3	0.0
FACTOR 12			0.7177	0.1236	0.0566	0.0531	0.0194	0.0175	0.0121	1.0000
A&G BASIS FOR FACTOR 15		682,360	362,740	87,939	84,476	51,762	65,166	10,111	20,166	0.0
FACTOR 15			0.5315	0.1289	0.1238	0.0759	0.0955	0.0148	0.0296	1.0000
LABOR BASIS FOR FACTOR 16		566,249	324,725	69,739	56,774	38,075	43,370	11,020	22,544	0.0
FACTOR 16			0.5734	0.1232	0.1003	0.0672	0.0766	0.0195	0.0398	1.0000
UPIS BASIS FOR FACTOR 17		16,148,152	6,815,532	2,107,486	2,408,426	1,393,792	1,991,959	379,660	1,051,298	0.0
FACTOR 17			0.4221	0.1305	0.1491	0.0863	0.1234	0.0235	0.0651	1.0000
RATE BASE BASIS FOR FACTOR 18		11,907,314	4,992,060	1,555,925	1,787,589	1,032,263	1,479,389	280,480	779,609	0.0
FACTOR 18			0.4192	0.1307	0.1501	0.0867	0.1242	0.0236	0.0655	1.0000
TOTAL COS BASIS FOR FACTOR 19		3,354,255	1,576,700	436,941	468,233	275,205	372,867	64,582	159,727	0.0
FACTOR 19			0.4700	0.1303	0.1396	0.0820	0.1112	0.0193	0.0476	1.0000
COS w/o Fire Factor 20		2,774,387	1,586,635	439,678	471,152	276,922				0
FACTOR 20			0.5719	0.1585	0.1698	0.0998				1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.3426	0.1534	0.2329	0.1109	0.1601	-	0.0001	1.0000
2	0.3641	0.1509	0.2107	0.1091	0.1651	-	0.0001	1.0000
3	0.3437	0.1424	0.1988	0.1029	0.1558	0.0138	0.0426	1.0000
4	0.3016	0.1087	0.1127	0.0785	0.1327	0.0653	0.2005	1.0000
5	0.3370	0.1213	0.1258	0.0877	0.1482	0.0442	0.1358	1.0000
6	0.3641	0.1509	0.2107	0.1091	0.1651	-	0.0001	1.0000
7	0.3016	0.1087	0.1127	0.0785	0.1327	0.0653	0.2005	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7336	0.1312	0.0634	0.0573	0.0145	-	-	1.0000
10	0.7871	0.0984	0.0118	0.0285	0.0028	0.0714	-	1.0000
11	0.3016	0.1087	0.1127	0.0785	0.1327	0.0653	0.2005	1.0000
12	0.7177	0.1236	0.0566	0.0531	0.0194	0.0175	0.0121	1.0000
13	0.8624	0.0935	0.0069	0.0206	0.0012	0.0154	-	1.0000
14	0.8759	0.0949	0.0070	0.0210	0.0012	-	-	1.0000
15	0.5315	0.1289	0.1238	0.0759	0.0955	0.0148	0.0296	1.0000
16	0.5734	0.1232	0.1003	0.0672	0.0766	0.0195	0.0398	1.0000
17	0.4221	0.1305	0.1491	0.0863	0.1234	0.0235	0.0651	1.0000
18	0.4192	0.1307	0.1501	0.0867	0.1242	0.0236	0.0655	1.0000
19	0.4700	0.1303	0.1396	0.0820	0.1112	0.0193	0.0476	1.0000
20	0.5719	0.1585	0.1698	0.0998	-	-	-	1.0000

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	71,973	53,706	18,260	0	0	0	0	7	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		71,973	53,706	18,260	0	0	0	0	7	0.0
Misc Exp Oper SS	2	127,598	95,214	32,372	0	0	0	0	13	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	85	63	22	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	12,674	9,457	3,215	0	0	0	0	1	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		140,357	104,734	35,609	0	0	0	0	14	0.0
TOTAL SS EXPENSE		212,330	158,441	53,868	0	0	0	0	21	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	514	384	130	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	61,405	61,399	0	0	0	0	0	6	0.0
Labor & Exp Oper Pump	6	8	6	2	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	361	269	92	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		62,288	62,058	224	0	0	0	0	6	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		62,288	62,058	224	0	0	0	0	6	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	3	2	1	0	0	0	0	0	0.0
Chemicals	1	60,221	60,215	0	0	0	0	0	6	0.0
Labor & Exp Oper WT	2	20,067	14,974	5,091	0	0	0	0	2	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	54,001	40,296	13,700	0	0	0	0	5	0.0
Misc Exp Oper WT	1	1,470	1,470	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		135,762	116,957	18,792	0	0	0	0	14	0.0
Super & Eng Maint WT	2	537	401	136	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	12,836	9,578	3,256	0	0	0	0	1	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		13,373	9,979	3,393	0	0	0	0	1	0.0
TOTAL WT EXPENSE		149,135	126,936	22,185	0	0	0	0	15	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	15	4	0	7	0	0	0	4	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	85,845	23,770	0	39,257	0	0	0	22,818	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,565	710	0	1,173	0	0	0	682	0.0
Misc Exp Oper TD	11	104	29	0	48	0	0	0	28	0.0
Misc Exp Oper TD	11	942	261	0	431	0	0	0	250	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		89,471	24,775	0	40,915	0	0	0	23,781	0.0
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	19,467	325	0	537	14,600	3,428	0	576	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	14	4	0	6	0	0	0	4	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	44	0	0	0	0	41	0	3	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	174	0	0	0	174	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	161,858	2,703	0	4,467	121,394	28,503	0	4,791	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		181,557	3,032	0	5,011	136,168	31,972	0	5,374	0.0
TOTAL T & D EXPENSE		271,028	27,807	0	45,926	136,168	31,972	0	29,155	0.0
CUSTOMER ACCOUNTS										
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	39,806	0	0	0	0	0	39,806	0	0.0
Meter Reading Exp CA	14	(12)	0	0	0	0	0	(12)	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	44,849	0	0	0	0	0	44,158	691	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	21,175	0	0	0	0	0	20,849	326	0.0
Misc Cust Accts Exp CA	13	4,857	0	0	0	0	0	4,782	75	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		110,675	0	0	0	0	0	109,583	1,092	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	85,700	31,658	9,581	5,768	17,106	4,019	13,763	3,805	0.0
Other Supplies & Exp AG	15	2,643	976	295	178	528	124	424	117	0.0
Other Supplies & Exp AG	15	16,488	6,091	1,843	1,110	3,291	773	2,648	732	0.0
Other Supplies & Exp AG	15	15,845	5,853	1,771	1,066	3,163	743	2,545	704	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	296,652	109,583	33,166	19,965	59,212	13,913	47,642	13,171	0.0
Outside Services AG	15	17,038	6,294	1,905	1,147	3,401	799	2,736	756	0.0
Outside Services AG	15	5,243	1,937	586	353	1,047	246	842	233	0.0
Property Insurance	15	63,562	23,480	7,106	4,278	12,687	2,981	10,208	2,822	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	2,333	862	261	157	466	109	375	104	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	160	42	11	15	43	10	29	9	0.0
Employee Pension & Benefits	16	104,043	27,301	7,345	9,437	28,248	6,638	18,905	6,170	0.0
Employee Pension & Benefits	16	28,374	7,445	2,003	2,574	7,704	1,810	5,156	1,683	0.0
Employee Pension & Benefits	16	11,297	2,964	798	1,025	3,067	721	2,053	670	0.0
Reg Commision Exp	15	933	345	104	63	186	44	150	41	0.0
Rents AG	15	3,897	1,440	436	262	778	183	626	173	0.0
Goodwill Advertising Exp	15	305	113	34	21	61	14	49	14	0.0
Misc Exp AG	15	60,494	22,346	6,763	4,071	12,075	2,837	9,715	2,686	0.0
Research & Development	15	170	63	19	11	34	8	27	8	0.0
TOTAL A & G OPERATIONS		715,177	248,792	74,029	51,498	153,094	35,973	117,893	33,898	0.0
General Plant Maint AG	15	2,358	871	264	159	471	111	379	105	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		2,358	871	264	159	471	111	379	105	0.0
TOTAL A & G EXPENSE		717,535	249,663	74,293	51,657	153,565	36,084	118,272	34,002	0.0
Total Operation & Maintenance Expense:		1,522,991	624,903	150,569	97,583	289,732	68,056	227,855	64,292	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	1,784	1,331	453	0	0	0	0	0	0.0
Struct & Imp P	6	1,266	945	321	0	0	0	0	0	0.0
Struct & Imp WT	2	54,802	40,893	13,903	0	0	0	0	5	0.0
Struct & Imp TD	7	1,855	514	0	848	0	0	0	493	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	592	219	66	40	118	28	95	26	0.0
Struct & Imp Misc	15	2,934	1,084	328	197	586	138	471	130	0.0
Collect & Impounding	1	2	2	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	191	143	48	0	0	0	0	0	0.0
Wells & Springs	2	17,212	12,844	4,367	0	0	0	0	2	0.0
Supply Mains	2	14,242	10,627	3,613	0	0	0	0	1	0.0
Power Generation Equip Othe	6	107	80	27	0	0	0	0	0	0.0
Pump Equip Electric	6	19,441	14,507	4,932	0	0	0	0	2	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	786	587	199	0	0	0	0	0	0.0
WT Equip Non-Media	2	71,545	53,387	18,151	0	0	0	0	7	0.0
Dist Reservoirs & Standpipe	5	6,858	2,120	0	3,503	0	0	0	1,234	0.0
Elevated Tanks & Standpipes	5	1,249	386	0	638	0	0	0	225	0.0
Ground Level Facilities	5	441	136	0	225	0	0	0	79	0.0
TD Mains Not Classified by	4	40,470	11,206	0	18,507	0	0	0	10,757	0.0
TD Mains 4 & Less "	4	3,615	1,001	0	1,653	0	0	0	961	0.0
TD Mains 6 to 8" "	4	19,692	5,453	0	9,005	0	0	0	5,234	0.0
TD Mains 10 to 16" "	3	17,337	12,209	4,150	0	0	0	0	978	0.0
TD Mains 18 & Grtr "	3	17	12	4	0	0	0	0	1	0.0
Fire Mains	8	462	0	0	0	0	0	0	462	0.0
Services	10	61,311	0	0	0	0	56,933	0	4,378	0.0
Meters Bronze Case	9	10,543	0	0	0	10,543	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,614	0	0	0	1,614	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	19,746	0	0	0	19,746	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	7,971	0	0	0	0	0	0	7,971	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	2,708	2,021	687	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	228	84	25	15	46	11	37	10	0.0
Comp & Periph Equip	15	7,096	2,621	793	478	1,416	333	1,140	315	0.0
Computer Software	15	16,191	5,981	1,810	1,090	3,232	759	2,600	719	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Comp Software Personal	15	228	84	25	15	46	11	37	10	0.0
Data Handling Equipment	15	2,401	887	268	162	479	113	386	107	0.0
Other Office Equipment	15	632	233	71	43	126	30	101	28	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	316	117	35	21	63	15	51	14	0.0
Tools,Shop,Garage Equip	15	2,517	930	281	169	502	118	404	112	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	531	396	135	0	0	0	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	547	202	61	37	109	26	88	24	0.0
Comm Equip Non-Telephone	15	1,034	382	116	70	206	48	166	46	0.0
Comm Equip Telephone	15	317	117	35	21	63	15	51	14	0.0
Misc Equipment	15	410	151	46	28	82	19	66	18	0.0
Total Depreciation Expense		413,241	183,892	54,954	36,765	38,977	58,596	5,692	34,365	
Amort-Other UP	18	(15,022)	(7,250)	(2,147)	(1,546)	(1,112)	(1,631)	0	(1,337)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	20,083	8,907	2,434	1,677	2,625	1,675	1,424	1,342	0.0
Property Taxes	18	137,161	66,194	19,600	14,114	10,150	14,896	0	12,207	0.0
FUTA	16	510	134	36	46	138	33	93	30	0.0
FICA	16	21,789	5,717	1,538	1,976	5,916	1,390	3,959	1,292	0.0
SUTA	16	1,056	277	75	96	287	67	192	63	0.0
Other Taxes & Licenses	15	874	323	98	59	174	41	140	39	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		181,473	81,552	23,781	17,968	19,290	18,102	5,808	14,973	0.0
Income Taxes	18	322,717	155,743	46,116	33,208	23,881	35,047	0	28,722	0.0
Utility Income Available for Return	18	949,871	458,408	135,737	97,742	70,290	103,156	0	84,539	0.0
Total Cost of Service		3,375,271	1,497,248	409,011	281,719	441,060	281,325	239,355	225,553	0.0
Less: Other Water Revenues	19	53,083	23,542	6,434	4,432	6,938	4,427	3,764	3,546	0.0
Revenue Shift	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		53,083	23,542	6,434	4,432	6,938	4,427	3,764	3,546	0.0
Total Cost of Service Related to Sales of Water		3,428,354	1,520,791	415,444	286,152	447,998	285,752	243,119	229,099	0.0
Reallocation of Public Fire	20	0	109,974	30,037	20,700		0	0	(160,711)	0.0
Total		\$ 3,428,354	\$ 1,630,765	\$ 445,481	\$ 306,851	\$ 447,998	\$ 285,752	\$ 243,119	\$ 68,388	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	2,552	1,221	361	262	198	275	8	226	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	25,516	19,040	6,473	0	0	0	0	3	0.0
Land & Ld Rights P	6	58,808	43,883	14,920	0	0	0	0	6	0.0
Land & Ld Rights WT	2	13,920	10,387	3,532	0	0	0	0	1	0.0
Land & Ld Rights TD	7	13,064	3,617	0	5,974	0	0	0	3,472	0.0
Land & Land Rights AG	15	2,057	760	230	138	411	96	330	91	0.0
Struct & Imp SS	2	43,843	32,716	11,123	0	0	0	0	4	0.0
Struct & Imp P	6	47,811	35,677	12,130	0	0	0	0	5	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	2,856,525	2,131,539	724,700	0	0	0	0	286	0.0
Struct & Imp WT Nth Pilt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pilt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pilt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Pilt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	59,564	16,493	0	27,239	0	0	0	15,832	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	86,959	32,123	9,722	5,852	17,357	4,078	13,966	3,861	0.0
Struct & Imp Leasehold	15	6	2	1	0	1	0	1	0	0.0
Struct & Imp Leasehold	15	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0.0
Struct & Imp Store,Shop,Gar	15	21,411	7,909	2,394	1,441	4,274	1,004	3,439	951	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	40	40	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	10,638	7,938	2,699	0	0	0	0	1	0.0
Wells & Springs	2	720,169	537,390	182,707	0	0	0	0	72	0.0
Supply Mains	2	713,590	532,481	181,038	0	0	0	0	71	0.0
Supply Mains Nth Pilt (STL)	2	1,713	1,278	435	0	0	0	0	0	0.0
Supply Mains Ctrl Pilt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Pilt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Pilt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	5,058	3,774	1,283	0	0	0	0	1	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	992,706	740,757	251,850	0	0	0	0	99	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Pilt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	31,709	23,661	8,045	0	0	0	0	3	0.0
WT Equip Non-Media	2	2,169,807	1,619,110	550,480	0	0	0	0	217	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	22,964	17,136	5,826	0	0	0	0	2	0.0
WT Equip Filter Media	2	67,385	50,283	17,096	0	0	0	0	7	0.0
Dist Reservoirs & Standpipe	5	188,970	58,430	0	96,526	0	0	0	34,015	0.0
Elevated Tanks & Standpipes	5	51,971	16,069	0	26,547	0	0	0	9,355	0.0
Ground Level Facilities	5	18,452	5,705	0	9,425	0	0	0	3,321	0.0
TD Mains Not Classified by	7	1,633,778	452,393	0	747,127	0	0	0	434,258	0.0
TD Mains 4 & Less "	4	260,810	72,218	0	119,268	0	0	0	69,323	0.0
TD Mains 6 to 8" "	4	1,319,634	365,407	0	603,469	0	0	0	350,759	0.0
TD Mains 10 to 16" "	3	1,124,231	791,683	269,141	0	0	0	0	63,407	0.0
TD Mains 18 & Grtr "	3	1,150	810	275	0	0	0	0	65	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	22,871	0	0	0	0	0	0	22,871	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Services	10	1,860,726	0	0	0	0	1,727,870	0	132,856	0.0
Meters Bronze Case	9	425,811	0	0	0	425,811	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,184	0	0	0	1,184	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	763,991	0	0	0	763,991	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	274,587	0	0	0	0	0	0	274,587	0.0
Other P/E Intangible	15	459	170	51	31	92	22	74	20	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	7,499	2,076	0	3,429	0	0	0	1,993	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	13,929	5,145	1,557	937	2,780	653	2,237	618	0.0
Comp & Periph Equip	15	48,452	17,898	5,417	3,261	9,671	2,272	7,781	2,151	0.0
Computer Software	15	53,061	19,601	5,932	3,571	10,591	2,489	8,522	2,356	0.0
Comp Software Personal	15	1,027	379	115	69	205	48	165	46	0.0
Data Handling Equipment	15	30,528	11,277	3,413	2,055	6,093	1,432	4,903	1,355	0.0
Other Office Equipment	15	8,854	3,271	990	596	1,767	415	1,422	393	0.0
Trans Equip Lt Duty Trks	15	(335)	(124)	(37)	(23)	(67)	(16)	(54)	(15)	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(2,040)	(754)	(228)	(137)	(407)	(96)	(328)	(91)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	8,341	3,081	933	561	1,665	391	1,340	370	0.0
Tools,Shop,Garage Equip	15	26,428	9,763	2,955	1,779	5,275	1,239	4,244	1,173	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	20,913	15,605	5,306	0	0	0	0	2	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(3,593)	(1,327)	(402)	(242)	(717)	(169)	(577)	(160)	0.0
Comm Equip Non-Telephone	15	28,645	10,581	3,203	1,928	5,718	1,343	4,600	1,272	0.0
Comm Equip Telephone	15	(12,727)	(4,701)	(1,423)	(857)	(2,540)	(597)	(2,044)	(565)	0.0
Misc Equipment	15	5,283	1,952	591	356	1,054	248	848	235	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		16,150,704	7,725,823	2,284,829	1,660,583	1,254,406	1,743,001	50,877	1,431,184	0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	23,975	8,856	2,680	1,614	4,785	1,124	3,850	1,064	0.0
Materials and Supplies	15	27,766	10,257	3,104	1,869	5,542	1,302	4,459	1,233	0.0
Prepayments	15	17,869	6,601	1,998	1,203	3,567	838	2,870	793	0.0
OPEB's Contributed to External Fund	16	20,587	5,402	1,453	1,867	5,589	1,313	3,741	1,221	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	(76,703)	(36,687)	(10,853)	(7,885)	(5,960)	(8,276)	(245)	(6,796)	0.0
Accumulated Deferred ITC (3%)	17	(859,687)	(411,188)	(121,646)	(88,376)	(66,798)	(92,760)	(2,751)	(76,168)	0.0
Accumulated Deferred ITC (3%)	17	(111,319)	(53,244)	(15,752)	(11,444)	(8,649)	(12,011)	(356)	(9,863)	0.0
Accumulated Deferred ITC (3%)	17	(2,981,683)	(1,426,139)	(421,908)	(306,517)	(231,677)	(321,724)	(9,541)	(264,177)	0.0
Deferred Income Taxes	17	(12,424)	(5,942)	(1,758)	(1,277)	(965)	(1,341)	(40)	(1,101)	0.0
Pensions	16	(291,771)	(76,561)	(20,599)	(26,464)	(79,216)	(18,615)	(53,015)	(17,302)	0.0
Total Other Rate Base Elements		(4,243,390)	(1,978,645)	(583,280)	(435,410)	(373,781)	(450,149)	(51,029)	(371,095)	0.0
Total Original Cost Measure of Value		\$ 11,907,314	\$ 5,747,178	\$ 1,701,549	\$ 1,225,173	\$ 880,625	\$ 1,292,852	\$ (151)	\$1,060,088	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	85,845	23,770	0	39,257	0	0	0	22,818	0.0
FACTOR 11		0.2769	0.0000	0.4573	0.0000	0.0000	0.0000	0.2658	1.0000
T&D Mnt BASIS FOR FACTOR 12	232	4	0	6	174	41	0	7	0.0
FACTOR 12		0.0167	0.0000	0.0276	0.7500	0.1761	0.0000	0.0296	1.0000
A&G BASIS FOR FACTOR 15	682,360	252,157	76,277	45,926	136,168	31,972	109,583	30,277	0.0
FACTOR 15		0.3694	0.1118	0.0673	0.1996	0.0469	0.1606	0.0444	1.0000
LABOR BASIS FOR FACTOR 16	566,249	148,617	39,958	51,374	153,744	36,102	102,889	33,565	0.0
FACTOR 16		0.2624	0.0706	0.0907	0.2715	0.0638	0.1817	0.0593	1.0000
UPIS BASIS FOR FACTOR 17	16,148,152	7,724,603	2,284,468	1,660,321	1,254,208	1,742,725	50,869	1,430,958	0.0
FACTOR 17		0.4783	0.1415	0.1028	0.0777	0.1079	0.0032	0.0886	1.0000
RATE BASE BASIS FOR FACTOR 18	11,907,314	5,747,178	1,701,549	1,225,173	880,625	1,292,852	(151)	1,060,088	0.0
FACTOR 18		0.4826	0.1429	0.1029	0.0740	0.1086	0.0000	0.0890	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,354,255	1,487,997	406,472	279,980	438,249	279,606	237,782	224,170	0.0
FACTOR 19		0.4435	0.1212	0.0835	0.1307	0.0834	0.0709	0.0668	1.0000
TOTAL COS BASIS FOR FACTOR 20	2,222,387	1,520,791	415,444	286,152					0.0
FACTOR 20		0.6843	0.1869	0.1288					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9999	-	-	-	-	-	0.0001	1.0000
2	0.7462	0.2537	-	-	-	-	0.0001	1.0000
3	0.7042	0.2394	-	-	-	-	0.0564	1.0000
4	0.2769	-	0.4573	-	-	-	0.2658	1.0000
5	0.3092	-	0.5108	-	-	-	0.1800	1.0000
6	0.7462	0.2537	-	-	-	-	0.0001	1.0000
7	0.2769	-	0.4573	-	-	-	0.2658	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9286	-	0.0714	1.0000
11	0.2769	-	0.4573	-	-	-	0.2658	1.0000
12	0.0167	-	0.0276	0.7500	0.1761	-	0.0296	1.0000
13	-	-	-	-	-	0.9846	0.0154	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.3694	0.1118	0.0673	0.1996	0.0469	0.1606	0.0444	1.0000
16	0.2624	0.0706	0.0907	0.2715	0.0638	0.1817	0.0593	1.0000
17	0.4783	0.1415	0.1028	0.0777	0.1079	0.0032	0.0886	1.0000
18	0.4826	0.1429	0.1029	0.0740	0.1086	-	0.0890	1.0000
19	0.4435	0.1212	0.0835	0.1307	0.0834	0.0709	0.0668	1.0000
20	0.6843	0.1869	0.1288					1.0000

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	639.89	0.3426
Commercial	286.64	0.1534
Industrial	435.22	0.2329
Other Public Authority	207.27	0.1109
Sales for Resale	299.13	0.1601
Private Fire Protection	0.06	0.0000
Public Fire Protection	0.17	0.0001
Total	1,868.36	1.0000

FACTOR 2.

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

Factors are based on the weighting of the factors for average daily consumption (Factor 1) and the factors derived from maximum day extra capacity demand for each customer classification, as follows:

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.7463	(4)	(5)=(4)x 0.2537	(6)=(3)+(5)
Residential	0.3426	0.2557	0.4274	0.1084	0.3641
Commercial	0.1534	0.1145	0.1436	0.0364	0.1509
Industrial	0.2329	0.1738	0.1454	0.0369	0.2107
Other Public Authority	0.1109	0.0828	0.1038	0.0263	0.1091
Sales for Resale	0.1601	0.1195	0.1798	0.0456	0.1651
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0001	0.0001			0.0001
Total	1.0000	0.7464	1.0000	0.2536	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	640	1.00	640	0.4274
Commercial	287	0.75	215	0.1436
Industrial	435	0.50	218	0.1454
Other Public Authority	207	0.75	155	0.1038
Sales for Resale	299	0.90	269	0.1798
Total	1,868		1,497	1.0000

The weighting of the factors is based on the maximum day ratio of 1.34, based on a review of maximum day ratios experienced during the period 1990 through 2006 (see Schedule D and DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.7463
Maximum Day Extra Capacity	0.34	0.2537
Total	1.34	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.7043	(4)	(5)=(4) X 0.2394	(6)	(7)=(6) X 0.0563	(8)=(3)+(5)+(7)
Residential	0.3426	0.2413	0.4274	0.1023			0.3437
Commercial	0.1534	0.1080	0.1436	0.0344			0.1424
Industrial	0.2329	0.1640	0.1454	0.0348			0.1988
Other Public Authority	0.1109	0.0781	0.1038	0.0248			0.1029
Sales for Resale	0.1601	0.1128	0.1798	0.0430			0.1558
Private Fire Protection	0.0000	0.0000			0.2458	0.0138	0.0138
Public Fire Protection	0.0001	0.0001			0.7542	0.0425	0.0426
Total	1.0000	0.7043	1.0000	0.2393	1.0000	0.0563	1.0000

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.34 and the average daily system sendout for 2007 of 2.25 MGD. The system demand for fire protection is 1,500 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,250,000	0.7043
Maximum Day Extra Capacity	<u>0.34</u>	<u>765,000</u>	<u>0.2394</u>
Subtotal	<u><u>1.34</u></u>	3,015,000	0.9437
Fire Protection		<u>180,000</u>	<u>0.0563</u>
Total		<u><u>3,195,000</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule 5).

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4.

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

Factors are based on the weighting of the average daily consumption, the maximum day extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2769	(5)	(6)=(5) X 0.4573	(7)	(8)=(7) X 0.2658	(9)=(4)+(6)+(8)
Residential	26.7	0.3426	0.0949	0.4521	0.2067			0.3016
Commercial	11.9	0.1534	0.0425	0.1447	0.0662			0.1087
Industrial	18.1	0.2329	0.0645	0.1054	0.0482			0.1127
Other Public Authority	8.6	0.1109	0.0307	0.1046	0.0478			0.0785
Sales for Resale	12.5	0.1601	0.0443	0.1932	0.0884			0.1327
Private Fire Protection	0.0	0.0000	0.0000			0.2458	0.0653	0.0653
Public Fire Protection	0.0	0.0001	0.0000			0.7542	0.2005	0.2005
Total	77.8	1.0000	0.2769	1.0000	0.4573	1.0000	0.2658	1.0000

The maximum hour extra capacity factors in column 5 are determined as follows:

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.81. The system demand for fire protection is 1500 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,563	0.2769
Maximum Hour Extra Capacity	1.65	2,581	0.4573
Subtotal	2.65	4,143	0.7342
Fire Protection		1,500	0.2658
Total		5,643	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	26.7	3.5	93.3	0.4521
Commercial	11.9	2.5	29.9	0.1447
Industrial	18.1	1.2	21.8	0.1054
Other Public Authority	8.6	2.5	21.6	0.1046
Sales for Resale	12.5	3.2	39.9	0.1932
Total	77.8		206.4	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

MISSOURI-AMERICAN WATER COMPANY
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

Factors are based on the weighting of the average hourly consumption, the maximum hour extra capacity demand, and the fire protection demand for each customer classification.

Customer Classification	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	
(1)	(2)	(3)	(4)=(3) X 0.3092	(5)	(6)=(5) X 0.5108	(7)	(8)=(7) X 0.1800
Residential	26.662	0.3426	0.1059	0.4521	0.2309		0.3370
Commercial	11.943	0.1534	0.0474	0.1447	0.0739		0.1213
Industrial	18.134	0.2329	0.0720	0.1054	0.0538		0.1258
Other Public Authority	8.636	0.1109	0.0343	0.1046	0.0534		0.0877
Sales for Resale	12.464	0.1601	0.0495	0.1932	0.0987		0.1482
Private Fire Protection	0.002	0.0000	0.0000			0.2458	0.0442
Public Fire Protection	0.007	0.0001	0.0000			0.7542	0.1358
Total	77.849	1.0000	0.3091	1.0000	0.5107	1.0000	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 10 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{1,500 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{1,000,000 \text{ Gallons}} = 0.1800$$

$$\text{General Service Weight} = 1.0000 - 0.1800 = 0.8200$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.71	0.3092
Extra Capacity Maximum Hour	<u>1.65</u>	<u>62.29</u>	<u>0.5108</u>
Total	<u><u>2.65</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of the maximum daily consumption, Factor 2, the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 4, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.3641	0.3641	0.3437	0.0000	0.3016	0.0000	0.3641
Commercial	0.1509	0.1509	0.1424	0.0000	0.1087	0.0000	0.1509
Industrial	0.2107	0.2107	0.1988	0.0000	0.1127	0.0000	0.2107
Other Public Authority	0.1091	0.1091	0.1029	0.0000	0.0785	0.0000	0.1091
Sales for Resale	0.1651	0.1651	0.1558	0.0000	0.1327	0.0000	0.1651
Private Fire Protection	0.0000	0.0000	0.0138	0.0000	0.0653	0.0000	0.0000
Public Fire Protection	0.0001	0.0001	0.0426	0.0000	0.2005	0.0000	0.0001
Total	1.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	1,415	1.0000
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	<u>0</u>	<u>0.0000</u>
Total	<u>1,415</u>	<u>1.0000</u>

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION 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:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.3437	0.0000	0.3016	0.3016	0.3016
Commercial	0.1424	0.0000	0.1087	0.1087	0.1087
Industrial	0.1988	0.0000	0.1127	0.1127	0.1127
Other Public Authority	0.1029	0.0000	0.0785	0.0785	0.0785
Sales for Resale	0.1558	0.0000	0.1327	0.1327	0.1327
Private Fire Protection	0.0138	0.0000	0.0653	0.0653	0.0653
Public Fire Protection	0.0426	0.0000	0.2005	0.2005	0.2005
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	25,056	0.0000
Distribution Mains	442,870	1.0000
Total	467,926	1.0000

Assigned all to Max Hour Consumption
NO FUNCTIONALIZATION

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification	Allocation Factor
(1)	(3)
Public Fire Protection	1.0000
Total	1.0000

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	4,285	0.7336
Commercial	767	0.1312
Industrial	371	0.0634
Other Public Authority	335	0.0573
Sales for Resale	85	0.0145
Private Fire	0	0.0000
Total	5,842	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	4,269	0.7871
Commercial	534	0.0984
Industrial	64	0.0118
Other Public Authority	154	0.0285
Sales for Resale	15	0.0028
Private Fire Protection	387	0.0714
Total	5,423	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 25,891	0.3016
Commercial	9,331	0.1087
Industrial	9,675	0.1127
Other Public Authority	6,739	0.0785
Sales for Resale	11,392	0.1327
Private Fire Protection	5,606	0.0653
Public Fire Protection	17,212	0.2005
Total	85,845	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 167	0.7177
Commercial	29	0.1236
Industrial	13	0.0566
Other Public Authority	12	0.0531
Sales for Resale	5	0.0194
Private Fire Protection	4	0.0175
Public Fire Protection	3	0.0121
Total	\$232	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,263	0.8624
Commercial	462	0.0935
Industrial	34	0.0069
Other Public Authority	102	0.0206
Sales for Resale	6	0.0012
Private Fire Protection	76	0.0154
Public Fire Protection	0	0.0000
Total	4,943	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,263	0.8759
Commercial	462	0.0949
Industrial	34	0.0070
Other Public Authority	102	0.0210
Sales for Resale	6	0.0012
Total	4,867	1.0000

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$362,740	0.5315
Commercial	87,939	0.1289
Industrial	84,476	0.1238
Other Public Authority	51,762	0.0759
Sales for Resale	65,166	0.0955
Private Fire Protection	10,111	0.0148
Public Fire Protection	20,166	0.0296
Total	\$682,360	1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$324,725	0.5734
Commercial	69,739	0.1232
Industrial	56,774	0.1003
Other Public Authority	38,075	0.0672
Sales for Resale	43,370	0.0766
Private Fire Protection	11,020	0.0195
Public Fire Protection	22,544	0.0398
Total	<u>\$566,249</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$6,815,532	0.4221
Commercial	2,107,486	0.1305
Industrial	2,408,426	0.1491
Other Public Authority	1,393,792	0.0863
Sales for Resale	1,991,959	0.1234
Private Fire Protection	379,660	0.0235
Public Fire Protection	1,051,298	0.0651
Total	<u>\$16,148,152</u>	<u>1.0000</u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the Cost of Service Summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$4,992,060	0.4192
Commercial	1,555,925	0.1307
Industrial	1,787,589	0.1501
Other Public Authority	1,032,263	0.0867
Sales for Resale	1,479,389	0.1242
Private Fire Protection	280,480	0.0236
Public Fire Protection	779,609	0.0655
Total	<u>\$11,907,314</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,576,700	0.4700
Commercial	436,941	0.1303
Industrial	468,233	0.1396
Other Public Authority	275,205	0.0820
Sales for Resale	372,867	0.1112
Private Fire Protection	64,582	0.0193
Public Fire Protection	159,727	0.0476
Total	<u>\$3,354,255</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,241.00	4,241.00	325.00	325.00	13.00	13.00	36.00	36.00	0.00	0.00	4,615.00	4,615.00
3/4	1.3	2.00	2.60	4.00	5.20	1.00	1.30	1.00	1.30	0.00	0.00	8.00	10.40
1	1.7	17.00	28.90	80.00	136.00	4.00	6.80	21.00	35.70	0.00	0.00	122.00	207.40
1-1/2	3.5	0.00	0.00	1.00	3.50	0.00	0.00	1.00	3.50	0.00	0.00	2.00	7.00
2	4.3	3.00	12.90	49.00	210.70	5.00	21.50	38.00	163.40	4.00	17.20	99.00	425.70
3	19.0	0.00	0.00	2.00	38.00	5.00	95.00	5.00	95.00	1.00	19.00	13.00	247.00
4	29.3	0.00	0.00	0.00	0.00	3.00	87.90	0.00	0.00	0.00	0.00	3.00	87.90
6	48.4	0.00	0.00	1.00	48.40	3.00	145.20	0.00	0.00	1.00	48.40	5.00	242.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>4,263.00</u>	<u>4,285.40</u>	<u>462.00</u>	<u>766.80</u>	<u>34.00</u>	<u>370.70</u>	<u>102.00</u>	<u>334.90</u>	<u>6.00</u>	<u>84.60</u>	<u>4,867.00</u>	<u>5,842.40</u>

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	4,243.00	4,243.00	329.00	329.00	14.00	14.00	37.00	37.00	0.00	0.00	0.00	0.00	4,623.00	4,623.00
1	1.17	17.00	19.89	80.00	93.60	4.00	4.68	21.00	24.57	0.00	0.00	0.00	0.00	122.00	142.74
1-1/2	1.58	0.00	0.00	1.00	1.58	0.00	0.00	1.00	1.58	0.00	0.00	0.00	0.00	2.00	3.16
2	2.04	3.00	6.12	49.00	99.96	5.00	10.20	38.00	77.52	4.00	8.16	2.00	4.08	101.00	206.04
3	2.73	0.00	0.00	2.00	5.46	5.00	13.65	5.00	13.65	1.00	2.73	1.00	2.73	14.00	38.22
4	2.88	0.00	0.00	0.00	0.00	3.00	8.64	0.00	0.00	0.00	0.00	12.00	34.56	15.00	43.20
6	4.24	0.00	0.00	1.00	4.24	3.00	12.72	0.00	0.00	1.00	4.24	21.00	89.04	26.00	110.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	111.68	16.00	111.68
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	133.00	14.00	133.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	12.16	1.00	12.16
Total		<u>4,263.00</u>	<u>4,269.01</u>	<u>462.00</u>	<u>533.84</u>	<u>34.00</u>	<u>63.89</u>	<u>102.00</u>	<u>154.32</u>	<u>6.00</u>	<u>15.13</u>	<u>67.00</u>	<u>387.25</u>	<u>4,934.00</u>	<u>5,423.44</u>

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	2	8	
3 -inch	9.00	0	0	
4 -inch	16.00	12	192	
6 -inch	36.00	21	756	
8 -inch	64.00	16	1,024	
10 -inch	100.00	14	1,400	
12 -inch	144.00	1	144	
Private Hydrants	20.25	10	203	
Total Private Fire Protection		76	3,727	0.2458
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 3.5"	20.25	460	9,315
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	80	2,120
Total Public Fire Protection		540	11,435	0.7542
Total Fire Protection		616	15,162	1.0000