Exhibit No.. Relief Requested and Summary of Issues: Witnesses, Reason for Rate Request, Test Year and Company's Request for True-Up, Revenues, Pensions, OPEBs, Regulatory Expense, Service Company Support Services, Main Break Expenses, Tank Painting Costs, Hydrant Painting Costs, Income Taxes, Depreciation Rates, Pension/OPEB Tracker, Corporate Allocations, Costs to Provide Billing Data to MSD, Rate Design Witness Edward J. Grubb **Direct- PUBLIC** Exhibit Type Sponsoring Party Missouri-American Water Company WR-2008-XXXX Case No SR-2008-XXX March 31, 2008 Date

MISSOURI PUBLIC SERVICE COMMISSION

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CASE NO. WR-2008-XXXX CASE NO. SR-2008-XXXX

DIRECT TESTIMONY

OF

EDWARD J. GRUBB

ON BEHALF OF

MISSOURI-AMERICAN WATER COMPANY

Case No(s). Date 11-04-08 Rptr KF

EXHIBIT MAWC-9

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

IN THE MATTER OF MISSOURI-AMERICAN WATER COMPANY FOR AUTHORITY TO FILE TARIFFS REFLECTING INCREASED RATES FOR WATER AND SEWER SERVICE

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CASE NO. WR-2008-XXXX CASE NO. SR-2008-XXX

AFFIDAVIT OF EDWARD J. GRUBB

Edward J Grubb, being first duly sworn, deposes and says that he is the witness who sponsors the accompanying testimony entitled "Direct Testimony of Edward J Grubb", that said testimony and schedules were prepared by him and/or under his direction and supervision, that if inquires were made as to the facts in said testimony and schedules, he would respond as therein set forth, and that the aforesaid testimony and schedules are true and correct to the best of his knowledge

Edward J Grubb

State of Missouri County of St. Louis SUBSCRIBED and sworn to Before me this and day of Hund 2008

My commission expires.

Stacl A. Olsen Notary Public - Notary Seal State of Missourl St. Charles County . Commission # 05519210 My Commission Expires: March 20, 2009

DIRECT TESTIMONY EDWARD J. GRUBB MISSOURI-AMERICAN WATER COMPANY CASE NO. WR.2008.XXXX CASE NO. SR.2008.XXXX

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17	CORPORATE ALLOCATIONS
18	COSTS TO PROVIDE BILLING DATA TO MSD
19	RATE DESIGN

DIRECT TESTIMONY

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EDWARD J. GRUBB

1		WITNESS INTRODUCTION
2	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
3	А.	My name is Edward J. Grubb, and my business address is 727 Craig Road,
4		St Louis, Missouri 63141.
5	•	
6	Q.	BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
7	Α.	I am employed by American Water Service Company, Inc. as the Director,
8		Rates and Regulations for the Central Region and I am also the Assistant
9		Treasurer for Missouri- American Water Company ("Company" or "MAWC")
10		
11	Q.	WOULD YOU PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND
12		AND BUSINESS EXPERIENCE?
13	Α.	My background and qualifications are summarized in Schedule EJG-1 of this
14		testimony
15		
16	Q.	HAVE YOU PREVIOUSLY PARTICIPATED IN REGULATORY MATTERS?
17	Α.	Yes, I have prepared rate cases and presented testimony before the
18		Maryland Public Service Commission, West Virginia Public Service
1 9		Commission, Tennessee Public Service Commission, Illinois Commerce
20		Commission, Kentucky Public Service Commission, Iowa Utilities Board,

1		diana Utility Regulatory Commission, Public Utility Commission of Oh	io, and
2		is Commission	
3			
4		PURPOSE OF TESTIMONY	
5	Q.	HAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEED	ING?
6	А.	he purpose of my testimony is to discuss on behalf of MAWC:	
7		Relief Requested and Summary of Witnesses;	
8) Reasons for Rate Request;	
9) The Test Year and the Company's Request for a True-up;	
10) Revenues,	
11) Pensions;	
12) OPEBs,	
13) Regulatory Expense;	
14) Service Company Support Services;	
15) Main Break Expense;	
16		0) Tank Painting Costs;	
17		1) Hydrant Painting Costs;	
18		2) Income Taxes;	
1 9		3) Depreciation Rates,	
20		4) Pension/OPEB Tracker	
21		5) Corporate Allocations;	
22		6) MSD Cost Analysis, and,	
23		7) Rate Design.	
24			

- 1 Q. MR. GRUBB, ARE YOU SPONSORING ANY SCHEDULES?
- 2 A I am sponsoring Schedules EJG-1, EJG-2, and EJG-3.
- 3

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Q. WILL YOU BE TESTIFYING TO ANY OTHER SCHEDULES?

5 Α. Yes Don Petry is sponsoring all of the Company's Accounting Schedules (CAS). These schedules consist of a Rate Increase Summary, Rate Base, 6 Income Statement, Summary of Adjustments, and a Bill Analysis at Present 7 and Proposed Rates I will be testifying in support of specific schedules 8 9 within the CAS, which will be identified later in my testimony. will also 10 present and comment on the results of the cost analysis concerning the 11 provision of water usage data to the St. Louis Metropolitan Sewer District.

12

13Q.WERE THESE SCHEDULES PREPARED BY YOU OR UNDER YOUR14SUPERVISION?

- 15 A. Yes, they were
- 16

17Q.WHAT IS THE SOURCE OF THE INFORMATION FOUND ON THE18SCHEDULES?

19 A. The historical and pro forma information contained in these schedules is 20 taken from MAWC's financial books and records at December 31, 2007, and 21 other Company sources. The books and records are maintained in 22 accordance with the Uniform System of Accounts for Class A water utilities 23 prescribed by the National Association of Regulatory Utility Commissioners 24 (NARUC), and are audited annually by an independent accounting firm which

- certifies that such books and records are maintained in accordance with
 generally accepted accounting principals.
- 3

- (1) RELIEF REQUESTED AND SUMMARY OF WITNESSES
- 5 Q. WHAT RELIEF IS MAWC SEEKING IN THIS CASE?
- 6 A MAWC is seeking a rate increase to produce additional annual water
 7 revenues of \$49.6 million, or an overall 26.4% increase, and additional annual
 8 sewer revenues of \$133,011, or an overall 28.7% increase.

9 Q. WHAT WITNESSES WILL BE FILING DIRECT TESTIMONY IN SUPPORT 10 OF MAWC'S PROPOSED RATE INCREASE AND TARIFF SHEETS AND

- 11 WHAT SUBJECTS WILL THEY BE ADDRESSING?
- 12 A 1) Frank Kartmann, Vice President Operations, will testify regarding the
 13 operations of the Company.
- 14 2) Kevin Dunn, Director, Engineering, will testify concerning capital additions
 15 since the last rate case and, specifically, the additions and improvements to
 16 the Joplin Treatment Plant since the last case.
- 17 3) Donald Petry, Financial Analyst III, will testify concerning production costs,

Insurance Other Than Group, property taxes and other selected proforma
 operating expense adjustments.

- 20 4) Scott Rungren, Financial Analyst III, will testify to the capital structure,
- 21 including proforma rates for debt and preferred stock He has incorporated a
- 22 proposed 11 25% return on equity which will be supported by Ms. Ahern

- 1 5) Pete Thakadıyıl, Fınancial Analyst II, will testify to proforma labor, payroll 2 taxes, group insurance, 401k and incentive compensation expense 3 adjustments.
- 6) Tyler Bernsen, Financial Analyst II, will testify to rate base, depreciation
 expense and other selected proforma operating expense adjustments.
- 6 7) Pauline Ahern, Consultant with AUS, will testify concerning cost of equity.
- 8) Paul Herbert, Consultant with Gannett Fleming, will testify to a Cost of
 Service Study and Tariff Design.
- 9 9) Professor Edward Spitznagel, Consultant, will testify on the usage trend
 and weather normalization for all the districts.
- 11

(2) REASONS FOR RATE REQUEST

12 Q. WHEN WERE MAWC'S BASE RATES LAST ADDRESSED IN A GENERAL 13 RATE CASE?

A. The Commission addressed the Company's base rates by its Order issued in Case No WR-2007-0216, on October 4, 2007 The Commission's Order approved an increase in base rates of \$28,463,584 for MAWC As a result of the change in the base rates, the Infrastructure System Replacement Surcharge ("ISRS") and the St. Joseph Property Tax Surcharge were reset to zero. Thus, the Company's net increase in revenues was approximately \$21.4 million or 12 3%.

21 Q. SINCE BASE RATES WERE ADDRESSED IN CASE NO. WR-2007-0216,

22 HAS THERE BEEN ADJUSTMENTS TO MAWC'S RATES?

1 A No. However, the Company does have an application pending before the 2 Commission requesting a change in the infrastructure system replacement 3 surcharge (ISRS). The Company anticipates receiving an Order on this 4 request before the end of May 2008. The ISRS was authorized by the 5 Missouri General Assembly in 2003 for the Company's St Louis District only

Q. PLEASE DESCRIBE THE RATE INCREASE REQUESTED BY MAWC IN THIS PROCEEDING.

8 A. MAWC seeks a rate increase that would produce additional annual water 9 revenues of approximately \$49.6 million, or approximately 26.4% The 10 Company also seeks an increase in sewer rates to produce additional annual 11 revenues of approximately \$133,000 or a 28 7% increase

12 Q. WHY DOES THE COMPANY SEEK A RATE INCREASE?

13 In 2007, the Company's actual earned return on equity was 4 13% and on a Α. 14 proforma basis expects to earn a return on equity of 2.68%. This actual and 15 proforma equity return is 712 and 857 basis points below the current cost of 16 common equity recommended by Ms. Ahern in this case. We have filed this 17 case to reverse this deficiency and to provide the Company with an 18 opportunity to start to earn better and more appropriate returns. The 19 Company's ability to provide water service is dependent on a consistent level 20 of adequate earnings. Adequate earnings are those which justify the 21 investment of capital in the Company. Revenues must be sufficient to cover 22 operating expenses, such as employee payroll and benefits, insurance, taxes, depreciation, and costs associated with maintenance and operation, and, 23 thereafter, provide for the payment of capital costs which include interest and 24

dividends. Revenues generated by the current rates the Company is authorized to charge for water and sewer service will not adequately accomplish this task. On a pro forma, present rates basis, the Company's earned return on its rate base investment is only 4 49% versus the proposed level of 8.60%. Therefore, a water rate increase of approximately \$49.6 million and a sewer rate increase of approximately \$133,000 is being requested.

8 Q. WHAT ARE THE REASONS FOR THE COMPANY FILING A REQUEST
9 FOR AN INCREASE IN RATES?

10 A The water rate increase is primarily due to the following factors.

• Infrastructure investments - Across the state, the Company has invested

12 approximately \$149 million in the communities it serves since the true-up date

13 in the last case -- including replacing and installing water lines, meters,

14 hydrants and improvements at water treatment, pumping and storage

15 facilities, all of which enhance customer service and support local economic

16 development

Property taxes and Depreciation – Increases in utility plant also result in
 higher property tax and deprecation expenses.

19 • Increases In operating costs - MAWC has experienced continued

- 20 increases in costs for labor and labor related costs, chemicals, fuel and power
 21 and other operating costs since the last rate order.
- **Rate of Return** Like all water utilities, MAWC must continually invest in the water plants, towers and pipelines that serve our communities. In order to

Page 7 MAWC - EJG Dir

1		attract the capital needed to fund these improvements, the Company must
2		earn a fair rate of return. This rate increase will allow MAWC to earn a fair
3		rate of return which will allow us to continue with infrastructure investment
4		needs across the state.
5	٠	Reduced Sales - The Company continues to see a decline in overall sales
6		of the Company. This overall decline is supported by the direct testimony of
7		Professor Spitznagel
8		
9		(3) TEST YEAR AND COMPANY'S REQUEST FOR A TRUE-UP
10	Q.	MR. GRUBB, WHAT TEST YEAR HAS MAWC USED IN THIS RATE
11		CASE?
12	Α.	MAWC has used a historical test year ending December 31, 2007, adjusted
13		for changes that are known and measurable at this time and will be effective
14		by the time new rates are anticipated to go into effect.
15		
16	Q.	IS THE COMPANY PROPOSING A TRUE-UP IN THIS CASE?
17	Α	Yes If prospective rates are to be set that properly reflect the cost of
18		providing service, a true-up of rate base and related operating revenues and
19		costs at a point in time as close as possible to the operation of law date
20		should be permitted Otherwise, the new rates will not be sufficient to cover
21		all of MAWC's expenses and investments which have been incurred to
22		provide safe and adequate service. In this case, the Company is proposing a
23		true-up at September 30, 2008, for the following components of its revenue
24		requirement rate base, capital structure, and revenues (using customers at

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1		September 2008). Expenses MAWC proposes to true-up are labor and labor
2		related, fuel and power, chemical, purchased water, waste disposal, rate case
3		expense, property taxes, depreciation, PSC Assessment Fees and income
4		taxes. The specific items MAWC proposes to true-up will be set forth in its
5		Motion for True-Up.
6		
7		(4) REVENUES
8	Q.	PLEASE EXPLAIN THE COMPANY'S ADJUSTMENT TO THE TEST YEAR
9		LEVEL OF REVENUES.
10	А.	The adjustments to the test year level of revenues can be characterized as
11		follows:
12		1) Eliminate from or adjust the test year for items that will not recur or are
13		reflected in other adjustments
14		2) Annualize revenues for the level of residential and commercial customers
15		as of the end of the true-up period.
16		3) Normalize the sales level for specific customer classes and usage
17		declines as supported by a detailed analysis performed by Professor
18		Spitznagel.
19		4) Adjust for known and measurable changes for specific larger customers
20		whose sales need to be annualized, increased, reduced, or eliminated.
21		5) Adjust for the level of current rates associated with the Infrastructure
22		System Replacement Surcharge and the Property Tax Surcharge
23		6) Reflect the impact of annualizing revenues for the change in base rates
24		authorized by the Commission in Case No. WR-2007-0216.

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Page 9 MAWC - EJG Dir

- 7) Adjust for the level of current rates of competitive tariff customers in St.
 Louis and St. Joseph
- 8) Reflect an annual level of revenues resulting from the Paradise Valley
 acquisition
- 5
- 6

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Q. BEFORE YOU BEGIN EXPLAINING THE ADJUSTMENTS TO REVENUES,

PLEASE BRIEFLY DESCRIBE SCHEDULE CAS-13 and CAS-14.

8 Α Schedules CAS-13 and CAS-14 present to the Commission a summary and detail by district of the Company's pro forma test year revenues at both 9 10 present and proposed rates. Since the Company's current tariffs are based 11 on district-specific rates, included in the schedule reference is a three-digit 12 alpha abbreviation that identifies the district. Attached to the testimony of Mr Petry is a schedule that identifies and matches the district to the alpha 13 14 abbreviation. Schedule CAS-13 for each district is a summary by revenue 15 class with CAS-14 providing the detail by revenue class The proposed rates 16 are primarily based on a cost of service study and other rate design adjustments that I will address further in my direct testimony. 17

18 Q. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE REVENUE 19 ADJUSTMENTS.

A As shown on Schedule CAS-9 for each of the districts, unbilled revenue is being eliminated to reflect the Company's adjustment for the annualizing and normalizing of customers and sales as of the true-up date.

The next adjustment shown on the schedule is labeled Bill Analysis and Other
 Adjustments These adjustments are related to the bill analysis and will

adjust the per book revenues to the bill analysis. One example of an adjustment is to adjust and eliminate correcting journal entries made in the books. This column for the St. Joseph and St. Louis Districts also reflects the elimination of \$629,904 and \$7,975,971 of revenues from per books related to the Property Tax and ISRS As noted earlier, these surcharges were set to zero by the Company when the Commission authorized an increase in base rates in its Final Order in Case No. WR-2007-0216, dated October 4, 2007.

8 The next level of adjustments shown and labeled Normalization and 9 Customer Adjustments reflects the number of customers anticipated at the 10 true-up date and the use of a normalized level of sales The level of 11 normalized sales will be based on the use of a simple average of historical 12 data, a trend line regression, or normal weather and the current trend of 13 customer usage per day anticipated for 2008 Professor Spitznagel identifies 14 which method is used for each district's residential and commercial classes. 15 For all other customer classes, actual test year sales were used with the 16 exception of the adjustment that I discuss starting on page 12

17

As noted earlier, the Company has again contracted the services of Professor Edward Spitznagel from Washington University. Professor Spitznagel has performed a detailed statistical analysis of the residential and commercial class customers for St Louis, St. Charles, St Joseph, and Joplin districts Based on his analysis, Professor Spitznagel has made recommendations to the Company regarding the appropriate level of "normal" usage per day, per customer for the revenue classes noted above with the exception of Joplin's 1 residential, St. Charles and St Joseph's commercial and St Louis' monthly 2 commercial. Professor Spitznagel has provided a detailed discussion in his 3 direct testimony regarding his study and why some of the customer classes 4 that he reviewed did not produce significant correlation to warrant a 5 recommendation. In the cases of the noted customer classes for Joplin, St. 6 Charles, St. Joseph and St. Louis, where Professor Spitznagel did not provide 7 a weather normalized recommendation, the Company is recommending either 8 a simple historical average or a trend line regression analysis.

9

10 The final level of adjustments shown on CAS-9 for each of the districts is 11 labeled Other Adjustments. These adjustments reflect specific impacts on the 12 Company's revenues based on known and measurable changes for specific 13 customers Shown below is a discussion of the adjustments by District.

14 1) The Brunswick District has identified the loss of Chariton County Water 15 District No. 2 as a Sale for Resale customer. This adjustment eliminates 16 associated revenues at present rates in the amount of \$83,245. The 17 adjustment is incorporated in Schedule CAS-9-BRU The Water District 18 has indicated to the Company that it may discontinue taking water from 19 the Company and begin taking water from another supplier who offers 20 softened water.

21 2) The Company has competitive tariffs with Triumph Foods in St. Joseph,
 22 and with C-1 Water District and the City of Kirkwood in the St. Louis
 23 District During the test year, the Company increased the rates to these
 24 customers based on the contracts The Company is proposing to

annualize the revenues based on the rate change during the test year.
 For Triumph Foods, the Company has increased revenues by \$13,182
 For C-1 and Kirkwood, the Company has increased revenues \$32,008 and
 \$102,822, respectively

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- 5 3) The Company has included the impact of the acquisition of Paradise
 6 Valley into its rate case. Included in the St Louis District's revenues is
 7 \$47,705 for this acquisition.
- 4) The Company has included additional sales to an industrial customer in
 the St. Joseph District. A total of \$68,976 in additional revenues has been
 added to present rate revenues.
- 5) The final adjustment to revenues is to reduce revenues by \$380,801 for reduced revenues from the Metropolitan Sewer District ("MSD") related to providing billing data to MSD. In the last rate case, the Company and MSD agreed to lower the amount to be billed to MSD for providing billing data to MSD. This adjustment reduces test year revenues to a proforma level of \$350,000 per the stipulation in the last rate case. I provide additional direct testimony on this issue later on in my testimony
- 18 6) The Company has increased present rate revenues in Joplin by \$21,046
 19 to reflect the addition of a large commercial customer who is projected to
 20 begin taking water in August 2008.
- 7) The Company has increased present rate revenues in Joplin by \$39,907
 to reflect an increase in the minimum take or pay contract with Webb City.
- 8) St. Louis District revenues were reduced \$23,668 to reflect the impact of
 implementing the consolidated bill tariff for two customers.

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1		
2		(5) PENSION
3	Q.	PLEASE DESCRIBE THE ADJUSTMENT TO OPERATING EXPENSES
4		RELATED TO PENSION.
5	Α	Missouri American has included in its pro forma pension expense the actual
6		cost related to the FAS 87 accrual which is supported by American Water's
7		latest actuarial report. Starting in 2006, nonunion employees hired before
8		January 1, 2006, and union employees hired before January 1, 2001, are
9		included as participants in the Company's defined benefit pension plan. The
10		FAS 87 Pension cost is based on actuarial studies conducted annually by
11		Towers Perrin for the defined benefit participants. For employees in the
12		defined contribution plan, a rate of 5.25% of base salary is used to calculate
13		the expense The total costs for pension were reduced by the amounts
14		anticipated to be capitalized based on the payroll adjustment supported by
15		Mr. Thakadiyil. A copy of the pension actuarial study is included in the
16		workpapers. The pro forma expense is \$2,598,306 Additional details and
17		comments are found on Schedule CAS-15, page 3
18		
19		(6) OPEBs
20	Q.	PLEASE DESCRIBE THE ADJUSTMENT TO OPERATING EXPENSES
21		RELATED TO OTHER POST-RETIREMENT EMPLOYMENT BENEFITS
22		("OPEBs").
23	Α.	The Company used the most recent actuarial report prepared for
24		American Water by Towers Perrin to calculate the pro forma cost and, like

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Page 14 MAWC - EJG Dur

pensions, the percent to be expensed from the labor adjustment was applied
to arrive at the pro forma expense. As a result of the recent union
negotiations, union employees who are not eligible for post-retirement
benefits were provided an annual \$500 contribution that is to be paid into a
VEBA account for the employee to pay for medical costs after retirement.
The proforma OPEB expense is \$2,218,579 and is included on Schedule
CAS-15, page 2 as a part of the Group Insurance expense adjustment.

8

9

(7) REGULATORY EXPENSE

10Q.PLEASE DESCRIBE THE ADJUSTMENT TO OPERATING EXPENSES11RELATED TO REGULATORY EXPENSE.

12 A The purpose of this adjustment is to annualize rate case expense for the 13 costs related to this rate filing. Estimated costs related to the rate filing 14 include legal fees, consultant's cost, travel expenses, and other expenses. 15 It is being proposed that these costs be amortized over a three-year 16 period The pro forma expense is \$484,806. The proforma cost includes 17 the unamortized balance of the costs from Case No. WR-2007-0216. The 18 details of this adjustment can be found at Schedule CAS-15, page 10

19

20

(8) SERVICE COMPANY SUPPORT SERVICES

21 Q. WHAT ADJUSTMENT WAS MADE TO THE COMPANY'S TEST YEAR 22 LEVEL OF SUPPORT SERVICES?

A. Test year Support Services from American Water Works Service
 Company were adjusted to eliminate one-time costs associated with

Page 15 MAWC -- EJG Dir

Sarbanes-Oxley and American Water's divestiture in the amount of \$4,555,094 Also eliminated or reduced were the costs associated with 1) a shift of Service Company employees to MAWC (\$757,387); 2) the office rent reduction for the Craig Road Office (\$27,125); 3) annualization of the capitalization of the fixed asset function costs (\$154,898); and, 4) an increase in office rent for the Call Center \$14,964.

7 Two additional adjustments are also being proposed. First, an adjustment 8 is being proposed to annualize employee wage increases and related 9 costs of Service Company employees. This adjustment increases costs 10 by \$416,384 And second, adjustments are being proposed to reflect 11 adjustments for Call Center (CSC), Shared Services Center (SSC) and Information Technology (ITS) costs. These cost changes are for labor 12 13 vacancies and labor related costs and adjustments for contract labor 14 services, temporary employees, depreciation expense, telephone expense 15 and data line costs. The total amount of this adjustment is \$1,127,156 16 As of January 1, 2008, the CSC had 21 vacancies, the SSC had 21 17 vacancies and the ITS function had 12 vacancies Similar to MAWC's 18 labor adjustment, the Service Company is anticipating filling the vacancies 19 by the true-up being requested in the case. The increase in expense associated with filling the 54 vacancies is \$1,131,515. In conjunction with 20 21 this adjustment, the Company is proposing to reduce temporary and 22 contract services other costs by \$370,976. Additional the Company is proposing to increase telephone expense by \$149,260 for upgrading 23 24 existing systems and for a projected increase in phone calls for the CSC.

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1 Contract services at the CSC is being increased by \$79,543 for the 2 implementation of a behavioral analytics tool for use in call handling. Data 3 handling costs are increasing by \$38.619 to correct for a reversal of an 4 over accrual that was made in 2007 And finally, depreciation expense is 5 being increased by \$99,195 to annualize the cost The total pro forma 6 Support Services adjustment is a reduction of \$3,936,000 from the test 7 year level expense. Details of this adjustment can be found at Schedule 8 CAS-15, page 12

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- 10

(9) MAIN BREAK EXPENSE

11Q.PLEASE DESCRIBE THE ADJUSTMENT TO OPERATING EXPENSES12RELATED TO MAIN BREAK EXPENSE FOR THE ST. LOUIS13DISTRICT.

14 Α The purpose of this adjustment is to annualize main break expense to a 15 normalized, pro forma level based on a review of historical main breaks 16 and the cost to repair the breaks. The Company is proposing a reduction 17 of test year main break expense for the St Louis District in the amount of 18 \$220,190. While the Company is proposing a decrease in main break 19 incidents in the test year from 1,645 to 1,299, the cost for the paving of 20 main breaks has increased. Actual test year paving cost per main break 21 that requires paving was \$2,348. The Company is proposing an increase 22 in paving cost per break that requires concrete to be \$2,670. Mr 23 Kartmann in his direct testimony will address the increased paving costs. 24 The details of this adjustment can be found at Schedule CAS-15, page 14.

2

(10) TANK PAINTING COSTS

Q. PLEASE DESCRIBE THE ADJUSTMENT TO OPERATING EXPENSES RELATED TO TANK PAINTING COSTS.

5 The Company is proposing a proforma level of tank painting costs in the Α amount of \$1,600,000 This represents a \$600,000 increase in the current 6 7 level of expense being recovered in rates. The Company is currently recording a Tank Painting Tracker to reflect an annual level of expense in 8 the amount of \$1,000,000. The Company is proposing to continue the 9 tracker but increase it to the level of \$1,600,000. The Company proposes 10 11 to begin recording this increased tracker effective with the receipt of a Commission's Order in this proceeding which would include \$1,600,000 of 12 expense in the revenue requirement. Mr. Kartmann provides additional 13 14 support in his direct testimony on this issue. The details of this adjustment 15 can be found at Schedule CAS-15, page 19

- 16
- 17

(11) HYDRANT PAINTING COSTS

18Q.PLEASE DESCRIBE THE ADJUSTMENT TO OPERATING EXPENSES19RELATED TO HYDRANT PAINTING COSTS.

A. The purpose of this adjustment is to reflect an annual level of hydrant painting costs necessary to sand blast and paint one-third of the hydrants in the St. Louis County District that were installed prior to 1980 and should have lead paint removed. There are approximately 17,000 hydrants that were painted with a lead based paint that the Company is proposing to remove and repaint. The cost per hydrant is \$250. The Company is
 proposing a three year program to paint the affected hydrants. The
 annual expense being proposed is \$1 4 million Mr. Kartmann will provide
 additional testimony on this issue in his direct testimony. The details of
 this adjustment can be found at Schedule CAS-15, page 25.

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- 7

(12) INCOME TAXES

8 Q. PLEASE EXPLAIN THE COMPANY'S CALCULATION OF ITS PRO 9 FORMA LEVEL OF INCOME TAXES.

A. The Company's pro forma level of current income taxes at present rates is based on deducting from revenues all operating expenses and interest expense. Additional add-backs and deductions are reflected for tax-overbook depreciation, non-deductible meals and preferred stock expense. The resulting taxable income is then multiplied by the state and federal statutory rates of 5.21% and 35%, respectively

Deferred income taxes for the temporary timing difference related to tax-overbook depreciation were calculated at the statutory rates. The per books level of the amortization of the Deferred Investment Tax Credits ("ITC") and the Deferred Taxes associated with the amortization of the regulatory assets and liabilities was also included in the calculation of income taxes.

- Income taxes at proposed rates reflect the impact of the Company's request
 for additional revenues.
- 23

24

(13) DEPRECIATION RATES

1 Q. DO YOU HAVE ANY COMMENTS REGARDING DEPRECIATION RATES?

A. The current depreciation rates were approved by the Commission in Case
 No. WR-2007-0216. The Company is not proposing any further changes to
 those rates in this proceeding.

- 5
- 6

(14) PENSION / OPEB TRACKER

Q. MR. GRUBB, IN ONE OF THE STIPULATIONS IN THE LAST RATE CASE,
 THE COMPANY AGREED TO TRACK PENSION AND OPEB COSTS FOR
 THE DIFFERENCE BETWEEN THE LEVEL OF COST RECOVERY IN
 RATES AND THE LEVEL INDICATED BY THE COMPANY'S ACTUARIAL

11 **REPORTS. HAS THE COMPANY COMPLIED WITH THE STIPULATION?**

12 A Yes Since the last case, the Company has recorded a pension regulatory 13 liability for the difference between pension costs recognized in rates and the 14 SFAS 87 calculations for pension expense. The Company is also tracking a 15 regulatory asset associated with the difference between OPEB costs 16 recognized in rates and the SFAS 106 calculation for this cost As a result of 17 the tracker mechanism, the Company is including in rate_base a net amount 18 of \$492,505 for the Pension/OPEB TrackerS.

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(15) CORPORATE ALLOCATIONS

21Q.PLEASE DISCUSS THE CORPORATE ALLOCATION FACTORS THAT22WERE USED TO ALLOCATE MAWC'S CORPORATE COSTS.

A. In the last rate case, there were some differences of opinion as to the proper
 allocators to be used to allocate various corporate MAWC costs to each of the

Page 20 MAWC - EJG Dir

1 Districts These allocated corporate costs were then used to calculate the 2 revenue requirement for each district. In the last case, the Company used, 3 the number of customers as the allocator for most expenses Staff used 4 payroll as its primary allocator. The City of Joplin proposed a mix of allocation factors and, initially, relied most heavily on miles of mains. The City 5 6 later revised its position and proposed a mix of factors including, number of 7 customers, payroll, miles of mains and other factors.

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Q. WHAT ALLOCATION FACTORS IS THE COMPANY PROPOSING TO USE IN THIS CASE?

10 Α. The Company has reviewed all of the Corporate costs for the test year and based on this review, has determined that for the most part, the number of 11 customers is still the most appropriate allocator that should be used. In fact, 12 13 the Company is proposing to use the number of customers as an allocator on 70% of the corporate costs. A number of costs have been allocated on a 14 15 different basis For example, Pension Expense is being allocated on payroll, 16 OPEBs is being allocated based on the number of employees and 17 Transportation Expense is being allocated based on the number of vehicles 18 Attached is Exhibit EJG-2 that shows the value of the Corporate Expenses and the allocator used along with the percentage of the Corporate Expenses 19 that had the allocator applied. 20

21Q.WHY DID THE COMPANY USE CUSTOMERS AS THE PRIMARY22ALLOCATOR OF CORPORATE MAWC EXPENSES?

A First, the primary purpose of allocating the corporate costs of MAWC to each
 district is to allocate those costs to the customers that receive the benefit from

1 the incurrence of those costs. For example, corporate labor was allocated to 2 each district based on customers because the employees are devoted to 3 providing services that ultimately benefit the customers. Customers served 4 generally do not fluctuate greatly over time. Support services from American 5 Water Service Company are also allocated to the operating companies (such 6 as MAWC) based on customers because the employees of the Service Company are providing services that provide benefit to the customers. 7 8 Second, it is important to use an allocator that is relatively stable over time 9 and will not cause great fluctuation between rate cases.

10Q.WHAT ARE SOME OF THE COSTS THAT WERE NOT BASED ON11CUSTOMERS?

12 Α. Pension expense was based on payroll because an underlying factor for 13 pension expense is the level of payroll Another example is Group Insurance, OPEB and workers compensation expenses which are allocated based on 14 15 employees. These costs are driven more by employees than they are by the 16 number of customers. And finally, uncollectible expense is allocated by 17 revenues. These four allocators represent over 99% of the costs allocated 18 Attached as Exhibit EJG-3 is a list of the corporate costs and the allocator 19 used

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21 (16) COSTS TO PROVIDE BILLING DATA TO MSD

22 Q THE COMPANY WAS REQUIRED TO PREPARE AN INCREMENTAL 23 COST STUDY FOR PROVIDING BILLING DATA TO THE ST. LOUIS

Page 22 MAWC - EJG Dir

METROPOLITAN SEWER DISTRICT (MSD). HAS THE COMPANY PREPARED SUCH A STUDY?

3 A. Yes. The Company contracted the services of Mr. Pat Baryenbruch to 4 perform an analysis of the cost of providing water usage data services, to 5 include the incremental cost of providing such services to MSD.

6 Q. WHAT ARE THE RESULTS OF THE STUDY?

The results of the study are contained in a Report prepared by Mr. 7 Α 8 Baryenbruch entitled, "Analysis of Cost for Water Usage Data Services Provided to Metropolitan St Louis Sewer District Twelve Months Ending 9 10 December 31, 2007" which is attached to my testimony as Schedule EJG-4 11 (Proprietary) Briefly, Mr. Baryenbruch determined that MAWC's 2007 total 12 cost of producing this data for its own needs was * * for the St. 13 Louis District customers These costs include a recovery of the capital costs 14 and operating costs associated with the Company's meter reading and 15 processing of the data for billing purposes. Mr. Baryenbruch determined that 16 the incremental cost of furnishing water usage and customer identification 17 data to MSD was * * per year. In addition, Mr. Baryenbruch determined 18 an allocation of operating costs between MAWC and MSD on the basis of 19 which utility (i.e., MAWC and MSD) directly benefits from the data In that

1		case, the annual amount to be charged to MSD would exceed * *.
2		By way of comparison, the current amount that MAWC is charging MSD for
3		these services is \$350,000 per year
4	Q.	WHAT IS MAWC'S PROPOSAL IN THIS CASE?
5	A	MAWC is proposing no change in the existing amount it charges to MSD for
6		the provision of water usage and customer billing data. Therefore, for
7		purposes of this case, MAWC has included \$350,000 in annual revenue to be
8		received from MSD
9	Q.	WHAT IF THE COMMISSION DETERMINES THAT MSD SHOULD BE
10		CHARGED EITHER INCREMENTAL COSTS OR SOMETHING DIFFERENT
11		THAN IT IS CURRENTLY BEING CHARGED FOR THESE SERVICES?
12	А	If, for example, the Commission determines that MAWC should recover no
13		more than its incremental costs of providing this data to MSD (i.e., * *),
14		then MAWC will experience a revenue shortfall of approximately * *
15		which will have to be spread to and recovered in general water service rates
16		from customers in the St. Louis Metro Area If, on the other hand, the
17		Commission determines that MSD should recover an allowable share of
18		MAWC's total costs and that allocation is greater than the \$350,000, then
19		MAWC would receive more revenues than it currently receives from MSD.

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- Thus, the general water service rates for customers in the St Louis Metro
 Area should be reduced accordingly.
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(17) RATE DESIGN

5 Q. MR. GRUBB, HAS MAWC PREPARED A COST OF SERVICE STUDY FOR

6 THIS RATE CASE?

7 Α. Yes. MAWC has contracted the services of Paul Herbert of Gannett Fleming 8 to prepare a cost of service and rate design analysis. Mr. Herbert has 9 prepared and filed direct testimony and schedules to support the cost of 10 service study and rate design Mr. Herbert prepared his study based on the 11 Base-Extra Capacity Method of cost allocation. The Company provided Mr. 12 Herbert the following guidelines regarding rate design (1) Maintain district 13 specific pricing for each district's rate structure and taking into account a 14 revenue contribution for several small districts as discussed below, (2) merge 15 the rates for St. Charles and Warren County Water into the rate structure of the former St. Louis County district to form the St. Louis Metro Area district 16 17 rates, (3) determine the unit cost per public fire hydrant in the St. Louis Metro 18 Area so that public fire protection costs can be recovered from each customer 19 in a similar manner as the current practice in St Louis County; (4) design two 20 sets of customer charges - one uniform structure by meter size applicable for 21 all districts excluding the St. Louis Metro Area and one structure by meter 22 size for the St. Louis Metro Area alone, (5) for districts other than St Louis 23 Metro, use a one-block structure for the residential class and two- to fourblock structures for non-residential classes; and (6) design the customer charges and volumetric rates so that proposed revenues by customer classification move toward or approximate the indicated cost of service in each district Attached is Exhibit EJG-5 which shows a schedule of present and proposed rates for each operating area of the Company.

Q. BASED ON THE COMPANY'S COST OF SERVICE STUDY AND
 PROPOSED RATE DESIGN, WHAT ARE THE OVERALL INCREASES IN
 REVENUES BY DISTRICT AND CUSTOMER CLASSES WITHIN EACH
 DISTRICT THAT ARE BEING PROPSOED.

10 A Please refer to the Company's minimum filing requirements which are
 11 attached to the direct testimony of Mr. Petry

12 Q. YOU HAVE NOTED THAT THE COMPANY IS PROPOSING TO MERGE

- 13 THE RATES OF THE ST. LOUIS, ST. CHARLES AND WARREN COUNTY
- 14 WATER DISTRICTS. WHY IS THE COMPANY PROPOSING THIS?
- 15 A The Company is proposing to merge the rates for these three districts 16 together to reflect the fact that the three systems are either physically 17 connected or are integrated from an operational and management 18 perspective. Currently, the St. Louis operation provides nearly 100% of the 19 water to the St. Charles system and thus the two systems are already 20 connected. The Warren County Water system, while it is not physically

connected to either the St. Charles or St. Louis systems, is operated and
 managed by the St Charles and St Louis employees.

3 Q. IT APPEARS THAT AS A RESULT OF MERGING THE RATES OF ST. 4 LOUIS, ST. CHARLES AND WARREN COUNTY WATER INTO ONE 5 "RATE AREA", THAT THE CUSTOMERS OF ST. CHARLES WILL 6 EXPERIENCE A MUCH GREATER INCREASE IN THEIR RATES THAN 7 THE OTHER CUSTOMERS OF THE ST. LOUIS METRO AREA. WOULD 8 YOU PLEASE COMMENT?

9 A. Yes. The current rates for the St. Charles District currently do not include any 10 treatment plant costs associated with the provision of water services. In the 11 last rate case, only the incremental costs (i.e. fuel and power and chemicals) 12 for the production of water from the St Louis District were included in the 13 rates for St Charles If the treatment plant costs were included in St Charles' 14 rates in the last rate case, the proposed increase in this case would be lower 15 than the overall increase of 28.9% for the St. Louis Metro Area.

16 Q. IS THE COMPANY PROPOSING A REVENUE CONTRIBUTION AMONG

- 17 DISTRICTS AS A PART OF ITS RATE DESIGN?
- A Yes, it is The Company has included a revenue contribution for the
 Brunswick District, Parkville Water District, Cedar Hill Sewer District and

1 Warren County Sewer District in the amounts of \$390,896, \$623,083, \$345,572 and \$669,187, respectively. The revenue contribution is being 2 provided by the St Louis Metro Area District. The rates being proposed for 3 the Jefferson City, Joplin, Mexico, Warrensburg and Parkville Sewer Districts 4 5 are based on each district's revenue requirement. The Company's proposal 6 for the revenue contribution was based on the belief that the smaller districts 7 should receive a revenue contribution if their rate increase, on a pure district specific basis, was significantly above the overall increase for the Company 8 9 HOW WERE THE PROPOSED RATES DEVELOPED FOR THE THREE Q. 10 **SEWER DISTRICTS?** Α The Company did not perform a cost of service study for the three sewer 11 12 districts because the three operations are comprised mainly of residential and 13 commercial customers. The Company is proposing an across the board 14 increase separately within each sewer district based on the proposed revenue increase for the district. 15

16 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

17 A. Yes, it does.

EDWARD J. GRUBB

Edward J Grubb is the Rates and Regulation Manager for the Central Region of American Water Mr Grubb is also the Assistant Treasurer for Missouri American Water Company

As Rates and Regulation Manager, his main responsibilities are to-

1) Plan and oversee the preparation and presentation of all rate increase applications and supporting documents and exhibits as prescribed by management policies, guidelines and regulatory commission requirements,

2) Oversee rate analyses and studies to evaluate the effect of proposed rates on the revenues, rate of return and tariff structure of the company,

3) Oversee the implementation of rate orders, including development of the revised tariff pricing necessary to produce the proposed revenue level,

4) Oversee the preparation of Company budgets and analyses,

5) Oversee the review of Company financial statements,

6) Oversee employee relations in the Regional Finance Department, including the recommendation regarding personnel changes and the training and evaluation of assigned personnel,

7) Provide support for financial analysis of proposed acquisitions and expansion of service territory, including preparation of applicable Commission filings,

8) Assure that policies, procedures, programs, standards of performance, and approved objectives are adhered to and/or achieved including those involving safety, affirmative action, community relations, and labor relations

Mr Grubb has prepared rate cases and presented testimony before the Maryland Public Service Commission, West Virginia Public Service Commission, Tennessee Public Service Commission, Illinois Commerce Commission, Kentucky Public Service Commission, Iowa Utilities Board, Public Utility Commission of Ohio, Missouri Public Service Commission, Indiana Utility Regulatory Commission and the Virginia State Corporation Commission

In June 1978, Mr. Grubb was awarded a Bachelor of Science Degree in Business Administration from Drexel University with a major in accounting. In May 1989, he was awarded a Masters of Business Administration from the University of West Virginia College of Graduate Studies In September 1993, Mr Grubb successfully completed the Certified Management Accounting program and received his certificate as a Certified Management Accountant (CMA) And, in January 1998, he successfully completed the Certified in Financial Management (CFM) program and received his certificate as a CFM from the Institute of Management Accountants

Mr. Grubb began his career in 1978 with American Water Works Service Co., Inc. as an Internal Auditor As an Internal Auditor, he conducted financial and procedural audits of American System operating companies. In 1983, Mr. Grubb was promoted to Rate Analyst. In 1984, he was promoted to Revenue Requirement Specialist and in 1988, Mr. Grubb was promoted to Assistant Director - Rates and Revenue. In these three positions, he has assisted, prepared and presented testimony and accounting exhibits before regulatory bodies concerning rate increase applications and other matters.

In January 1998, Mr Grubb was promoted to the position of Comptroller of Kentucky-American Water Company In his capacity as Comptroller, Mr Grubb was responsible for all aspects of the accounting and regulation for the Company, including the preparation of financial statements, tax returns, and regulatory filings In October 2000, Mr Grubb was promoted to the Director, Rates and Planning with Missouri-American Water In March 2008, Mr Grubb was appointed to his current position

Missouri American Water Test Year Ended: December 2007 Corporate Expense Allocation Factors Used

Allocator Used	Corporate Exp Test Year (1)	% of Expenses Allocated
Customers	40,069,798	70 15%
Employees	10,622,132	18 60%
Revenues	2,343,002	4.10%
Total O&M Expenses	61,728	0 11%
Total Payroll	3,731,770	6 53%
Vehicles	291,702	0.51%
Total	57,120,132	100.00%

(1) Excludes Income Taxes

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		Missouri A		ater	
	·	Allocators for Corp	tate Case		
				C Expenses	
168 Line	Subaccounts	Description	NARUC 76	2007 Test Year	Proposed Allocator
100 2.110	501200 12	Labor Oper P	624	746	Customers
	501200 1305	Labor Oper WT Super/Eng	640	241	Customers
	501200 1405	Labor Oper TD Super/Eng	660	1,386	Customers
	501200 1415	Labor Oper TD Lines	662	78,989	Customers
	501200 16	Labor Oper AG	920	893,145	Customers
	501200 1601	Labor Oper AG Dir/Off	920	6,969	Customers
	501200 23	Labor Maint WT	650	422	Customers
	501200 2420	Labor Maint TD Mains	673	1,311	Customers
	501200 2435	Labor Maint TD Meters	676	2,549	Customers
	501711	IP-Off-Annual-P/R JE	920	4,656	Customers
	501711 16	Incen Plan-Off-Annual	920	122,208	Customers
P09	510100 11	Purchased Water-Outside	602	(519)	Total O&M Expenses Total O&M Expenses
<u>P10</u>	515100 11 515100 16	Purch Power SS	603 921		Total O&M Expenses
P11	518000 13	Chemicals WT	641		Total O&M Expenses
P12	511100 13	Waste Disposal Exp WT	643		Total O&M Expenses
P13	534000 16	Contr Svc-Mgmt Oper AG	923		Customers
¦ :•	534600 16	Mmgt Fees-Corporate	923	18,078,162	Customers
	534620 16	Mmgt Fees Bsn Change-Corp	923	(3,619)	Customers
	534650 16	Mmgt Fees P13880-Corp	923	4,454,236	Customers
	534700 16	Mmgt Fees-Region	923	6,353,833	Customers
	534750 16	Mmgt Fees P13880-Region	923	197,758	Customers
P14	504100 16	Group Ins Oper AG	926	7,310,184	Employees
	505100 16	PBOP Oper AG	926	1,473,405	Employees
P15	506100 16	Pension Oper AG	926	3,731,770	Total Payrol
P16	566100 16	Reg Comm Amort Rate Case	928	79,820	Customers
· · -	566110 16	Rate Case Exp not auth	928	525	Customers
P17	557000 16	Ins Gen Liab Oper AG	924	3,284,780	Customers
	558000 16	Ins Work Comp AG	924	1,838,543	Employees
	559000 16	Ins Other Oper AG	924	786,716	Customers
P18	520100 15	M & S Oper CA	905	-	Revenues
· · ·	570100 15	Uncollectible Accounts	904	1,386,957	Revenues
[570100 16	Uncollectible Accounts-M	904	(107,289)	Revenues
	575000 15	Misc Oper CA	905	(5)	Revenues
	575100 15	Bank Service Charges CA	903	286,139	Customers
	575200 15	Collection Agencies CA	903	72,964	Customers
L	575420 15	Forms CA	903	388,385	Customers
	575660 15	Postage CA	903	1,120,276	Customers
P19	541000 11 541000 16	Rents-Real Prop Oper SS Rents-Real Prop Oper AG	604 931	(6)	Total O&M Expenses Customers
<u> </u>	541400 16	Rents-Equipment Oper AG	931	2,878	Customers
P20	520100 16	M & S Oper AG	921	8,673	Customers
	575002 16	Misc General Office	921	1,458	Customers
	575100 16	Bank Service Charges AG	921	2,993	Customers
	575260 16	Credit Line Fees	921	4,707	Customers
	575261 AW46	Credit Line Fees In-AW46	921	192,011	Customers
	575280 16	Dues/Membership Deduct	921	4,041	Customers
	575281 16	Dues/Membership Nondeduct	921	60	Customers
	575340	Empl Exp AG-P/R JE	921	706	Customers
L	575340 16	Employee Expenses AG	921	39,748	Customers
	575342 16	Empl Exp Conf/Registration AG	921	2,783	Customers

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		Missouri Am 2008 Ra				
	<u> </u>			C Expenses		
Allocators for Corporate MAWC Expenses						
69 1	- Cub-securite	Description	NARUC 76	2007 Test Year	Proposed Allocator	
68 Line	Subaccounts 575350 16	Description	921	10,619	Proposed Allocator Customers	
	575351 16	Meals & Travel Nonded (Mth-end	921	8,577	Customers	
·	575620 16	Office & Admin Supplies AG	921	10,553	Customers	
	575660 16	Postage AG	921	1,324	Customers	
	575670 16	Relocation Expenses	921	73,996	Customers	
	575740 16	Telephone AG	921	178,567	Customers	
	575741 16	Cell Phone AG	921	(3,553)	Customers	
	575775 16	Trade Shows AG	921	368	Customers	
	575880 16	Misc Charges - P13880	921	(830,252)	Customers	
21	504500 16	Other Welf Oper AG	926	18,618	Customers	
	504610 16	Employee Awards AG	926	1,429	Customers	
	504620 16	Employee Physical Exam AG	926	2,018	Customers	
	504660 16	Tuition Aid AG	926	365	Customers	
	504670 16	Training AG	926	5,592	Customers	
	507100 16	401k Oper AG	926	19,689	Customers	
	508101 16	DCP Oper AG	926	9,971	Customers	
	508102 16	Retiree Med Oper AG	926	(2,377)	Customers	
	520100 13	M & S Oper WT	643	62	Total O&M Expenses	
	532000 16	Contr Svc-Acctg Oper AG	923	415,181	Customers	
	533000 16	Contr Svc-Legal Oper AG	923	320,373	Customers	
	535000 14	Contr Svc-Other Oper TD	923	47,195	Total O&M Expenses	
	535000 16	Contr Svc-Other Oper AG	923	314,167	Customers	
	550000 16	Trans Oper AG	9302	94,125	Vehicles	
	550000 24	Transport Maint TD	662	65	Vehicles	
	550001 16	Trans Oper AG Lease Cost	9302	6,532	Vehicles	
	550002 16	Trans Oper AG Lease Fuel	9302	2,467	Vehicles	
	550003 16	Trans Oper AG Lease Maint	9302 924	1,869	Vehicles	
	556000 16 575000 16	Misc Oper AG	921	220,040	Vehicles Customers	
	575030 16	Advertising	9301	5,203	Customers	
	575120 16	Bill Inserts AG	9302	23,813	Customers	
	575130 16	Brochures and Handouts	9302	16,241	Customers	
	575140 16	Charitable Contrib Deduct	9302	76,160	Customers	
	575220 16	Community Relations	9302	42,444	Customers	
	575240 16	Co Dues/Membership Deduct	9302	230,495	Customers	
·	575242 16	Co Dues Deduct AWWA	9302	(4)	Customers	
	575275 16	Discounts Available	921	(29,946)	Customers	
	575400 16	Bus Services Proj Exp	921	39,801	Customers	
				00,001		
	575490 16	Injuries and Damages	925	7,857	Total O&M Expenses	
	575545 13	Lab Supplies WT	642	1,829	Total O&M Expenses	
	575560 16	Lobbying Expenses	9302	25,365	Customers	
	575625 16	Overnight Shipping AG	921	2,138	Customers	
	575640 16	Penallies Nondeduct	9302	(22,347)	Customers	
	575710 16	Security Service AG	921	6,526	Customers	
	575711 16	Add'l Security Costs AG	921	-	Customers	
	575715 16	Software Licenses & Support	9302	280,178	Customers	
	575740 14	Telephone TD	665	108	Total O&M Expenses	
	575780 11	Trash Removal SS	601	20	Total O&M Expenses	
	575790 16	Trustee Fees AG	921	36,622	Customers	
	575998 16	PCard Undistributed	601	11,864	Customers	
25	620000 21	Mat and Sup Maint SS	617		Total O&M Expenses	
	620000 26	Mat and Sup Maint AG	932	248	Customers	

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	•	Missouri Am	erican W	ater	
		2008 Ra	te Case		
		Allocators for Corpor	ate MAW	C Expenses	
168 Line	Subaccounts	Description	NARUC 76	2007 Test Year	Proposed Allocator
	635000 26	Contr Svc-Other Maint AG	923	8,991	Customers
				••••	
	675000 21	Misc Maint SS	617	1,289	Total O&M Expenses
	675000 26	Misc Maint AG	932	218,012	Customers
	675050 24	Amort Def Maint TD	678	166,667	Customers
	675400 21	Instruments SS	617	2,553	Total O&M Expenses
 	675400 23	Instruments WT	652	123	Total O&M Expenses
P27	680110	Depr Exp-General	403	1,251,323	Customers
	680111	Depr Exp-Cost Removal / Salvage	403	(1,614)	Customers
P28	680310	Amort-Intangible Fin	406	158,893	Customers
	680540	Amort-Reg Asset AFUDC	405	119,985	Customers
	680620	Amort-Reg Asset	405	6,612	Customers
P29	685100	Utility Reg Assessment Fee	4081	1,063,339	Revenues
	685320	FUTA	4081	6,736	Customers
	685325	FICA	4081	56,040	Customers
	685350	SUTA	4081	4,557	Customers
	685430	Other Taxes and Licenses	4081	80,881	Customers
P30	690210	SIT-Current	4091	615,758	Utility Operating Income
	690220 002	SIT-PrYr Adj Over Accr	4091	(78,913)	Utility Operating Income
	690720 002	Def SIT-PY Adj Liab	4101	82,479	Utility Operating Income
	690730 001	Def SIT-Reg Asset	4101	37,857	Utility Operating Income
	690730 002	Def SIT-Reg Liab	4101	19,660	Utility Operating Income
	690750 002	Def SIT-Other Liab	4101	1,019,250	Utility Operating Income
P31	690110	FIT-Current	4091	4,504,531	Utility Operating Income
	690120 002	FIT-PrYr Adj Over Accr	4091	(247,959)	Utility Operating Income
	690620 002	Def FIT-PY Adj Liab	4101	258,483	Utility Operating Income
	690630 001	Def FIT-Reg Asset	4101	197,931	Utility Operating Income
	690630 002	Def FIT-Reg Liab	4101	(19,449)	Utility Operating Income
	690650 002	Def FIT-Olher Liab	4101	4,044,657	Utility Operating income
	695220	ITC Restored - 3%	4122	(3,048)	Utility Operating Income
	695230	ITC Restored - 4%	4122	(1,692)	Utility Operating Income
	695240	ITC Restored - 10%	4122	(23,748)	Utility Operating Income
			Total	\$ 67,525,929	

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Schedule EJG-4

Missouri-American Water Company

Analysis Of Costs For Water Usage Data Services Provided To Metropolitan St. Louis Sewer District

12 Months Ending December 31, 2007

Baryenbruch & Company, LLC

The remainder of this schedule is proprietary

Brunswick Operate Rates for General W Service Charge			Current				Brunswick O	perations					
Service Charge	later Service		Current										
Service Charge	later Service		. .										
Service Charge	ater Service		Rates							Proposed			
Service Charge	ater Service		10/22/2007							Rates			
-		•					Rates for Ger		vice				
i							Service Charg	e					
	Monthly	5/8"	\$11 48					Monthly	5/8	\$13.00			
		3/4*	14 70						3/4	\$16 65			
		1"	20 83						1"	\$23 60			
		1-1/2"	36 22						1-1/2"	\$41.00			
		2	54 68						2"	\$61 90			
		3"	97 72						3°	\$11070			
		4"	159 22						4"	\$180 30			
		6"	312 97						6"	\$354 40			
		8"	497 44						8"	\$563 30			
		10"	845 02						10"	\$956 90			
		12"	1 393 89						12"	\$1,578 40			
Consumption	1000 GALL	ONS											
	Monthly	Residential	Commercial	Industnai	OPA	000	Consumption		-				
ist 000 Ga	100	\$6 28500	\$5 80220	\$8 95680	\$6 55390	OWU		Monthly	Residential		Industnal	OPA	OWU
or the Next	1 900	\$3 52080	\$3 25050	\$5 01750		\$10 41110	1st 000 Gai	100	\$8 8300	\$8 1500	\$8 1500	\$8 1500	\$8 1500
or the Next	3 000	\$2 71710	\$2 50850	\$3 87210	53 67150	\$5 83240	For the Next	1 900	\$8 8300	S4 5700	\$4.5700	\$4 5700	\$4 5700
	Forallove	\$1 82980	\$1 68920	\$2.60760	\$2 83350	\$4 50100	For the Next	3,000	\$8 8300	\$3 5200	\$3 5200	\$3 5200	\$3 5200
		\$102300	41 00320	32.00/00	\$1 90800	S 3 03100		For all over	\$8 8300	\$3 5200	\$3 5200	\$3 5200	\$3 5200
			Rate	Rate						Rate	Rate		
Private Fire Hydrant			Per Annum	Per Month			Private Fire H	vdrant Service		Per Annum	Per Month		
	on Private P	roperty	\$2,032 06	\$169 34				on Private Pr		\$2,032.08	\$169 34		
irê Service	2*		291.24	24 27			Fire Service	2"		\$291 24	\$24 27		
	3"		500 52	41 71				3"		\$500 52	\$41.71		
	4"		794 04	66 17				4		\$794 04	\$65 17		
	6"		1,628 40	135 70				6"		\$1 628 40	\$135 70		
	8"		2 801 76	233 48				8"		\$2,801 76	\$233 48		
	10'		4,306 68	358 89				10"		\$4,305 68	\$358 89		
	12		6 140 64	511 72				12"		\$6 140 64	\$51172		
Public Fire Protector	n		0 00	0 00			Public Fire Pro			\$0.00	\$0.00		
Com Operated Vend	ing Machine	: I	Per 100 Gallon				Coin Operated	Vending Mac	hine	Per 100 Gallon			
			\$ 0 75							\$0 75			
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Missouri-American Water Company Rates File 2008 Rute Case	Aus											
Present Rates for General Water Service	r Service					Proposed Rates for General Water Service	Is for General	Water Servic				
Jefferson City Operations						Jeffenson City	Operations					
		Current Rates 10/22/2007							Proposed Rates			
Rates for General Water Service						Rates for General Water Service	ral Water Servi					
Serves Charge	-					Service Charge						
ANTELOWN							Monthly	200	513 00 514 27			
	*	13.36						5	\$16.60			
	-1/2	18.29						1-1/2	522.84			
	N 8	24 18 27 97 6						14				
	n ia	24 8 6 24 8 6						n ' 4	572.01			
	ئ	106.85						- 1 0	14.0213			
	ø							ъþ	\$260 00 \$520 00			
ч.						Consumption: 1000 GALLONS	1000 GALLON					
236.250		Commentation S3 4323		0PA \$3 4823	OWU SCI 2020		Monthly F			Industrial en 1700	OPA *1 77100	a S S S S S S S S S S S S S S S S S S S
For the Next 236,250	\$2.2969	\$2.2969	5 /2 2969	\$2.2969	\$2,2969	For the Maxt	236.250		0000 74	52,3000	57 3000	2 0 2 0
							For all over	0000 05	0000 05	20 0000	20 0000	201000
							FOR BILL OVER		0000 01	0000 01	0000 05	ð R
Private Fue Service		Rate Per Annum	Rate Per Month			Bruch Sick Course	ļ	L	Rate Der Annum	Plate Devisionsh		
Each on Private Property	perty	\$1,055.30	287 9400			Fach	Each, on Pondle Procedu		51 055 30	TO MORE		
Fire Outlets 2		117 20	\$9 7700			Fire Ouders	ħ		\$117.20	1265		
		18 292 90 894	0060'623				h 4		1263.87	#21 89 576 66		
(مر 		05530,1	587 9400				ъ		\$1 055.30	587 94		
- to to		1 875 96 2 931 26	\$156.3300 \$244 2700				ьţ		\$1 875 96 \$1 875 96	\$156.33		
P.		8	20000				<u></u>			12.44.21 En 20		
Public Fire Protection		000	\$0 000			Public Fine Protection	PCDon		38	88		
Corr Operated Vending Machine	a.	Per 100 Gallon \$0.25				Coin Operated Vending Machine	Vending Mach		Per 100 Gallon \$0.250			
MISSOURI STATE PENITENTIARY - Interruptible Rate Mineman Arrena Rate 517 RN 38 - Advina 5	37 - Interruptil 317 PD0.39	RY - Interruptible Rate S17 ADD 39	MC Gallone			MISSOURI STATE PE	NTEN	FLARY - Intern	sptible Rate			
Monthly Usage Rate						Monthly Lineae Date	6		Sugary non are estationaling as and not	ou camous		
			RATE FINFOS &	RATE F MFG& & LARGE QUANTITY USERS	ITY USERS	aftern falsene	.000 Gai	S 00%	\$	RATE F MFGs & LARGE OLIANTITY USERS	E DUANTITY US	ERS
For the 1st 0 to 256 25	ತ ಸ 1		Monthly Service (Monthly Service Charge per Meter Size	Size	For the 1st D to	236 25	51 2400	9¥	rates Service Charge	to per Meter Sate	
1 - CA 201 CANEL 236 23	5		5	\$1 055 99 1,068 79 1 066 79		For all over	236 25	5 2 4300		h.h.s	51,319 89 51,337 24	
CAPITOL COMPLEX - Internatible Bate	his Cots		• *	14 2000		CODEC CONST STATEMENT STATE				4	51,361 84	
Minum Annual Rate	\$7,128 30 In	vchudes 1 530 (DO Gal	DOO Cal		Manmum Amusu Rate	ul Rate	Junuar Man	28 332.27 nduden 1 520 000 Gallons	or Galtons	1629 GOO	
Monthly Usage Rate		First 450	First 450	603	\$2 010000	Monthly Usage Rate	Rate		ι. Έ	First 450	450	\$2.5
	EA RSM		AUI OVER		\$2 010000		000 Cal		2	A over		S 2.51
127 5-236 25 108 75	2000					0 - 127 5 197 6 - 916 96	127 50					
ŭ	2100 E						č					
RATE E • PUBLIC WATER SUPPLY DISTRICT NO. 2 Bale net YM (1900)	PLY DISTRICT	Z'ON.				RATE E PUBLIC WATER SUPPLY DISTRICT NO. 2	UC WATER SI	HISIC ATIddf.	ICT NO. 2			
						KBIE DET UNV B	alons		2.32			

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	Missouri-American	Water	Company	
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Rates File 2008 Rate Case

Present Rates I	or General Wat	of Service					Proposed Rates for Gene	ral Water Serv	C0			
Joplin Operatio	r1\$						Joplin Operations					
	· · ·		Current			_						
			Rates						Proposed			
			10/22/2007						Rates			
Rates for Gener	al Water Service	•					Rates for General Water S	ervice				
Service Charge							Service Charge					
-	Monthly	5/8"	\$11 62				Monthly	5/8*	\$13 00			
		3/4"	14 87					3/4"	\$16 65			
		1"	21 08					1'	\$23 60			
		1-1/2*	36 66					1-7/2"	\$41.00			
		2	55 34					2"	\$61 90			
		3~	98 89					3*	\$11070			
		4"	161 12					4"	\$180.30			
		6"	316 72					6"	\$354 40			
		8.	503 40					8"	\$563 30			
		10"	655 15					10"	\$956 90			
		12"	1 410 59					12	\$1,578 40			
Consumption	1000 GALL	ONS					Consumption 1000 GAL	ONS				
ounsempoor	Monthly	Residential	Commercial	Industrial	OPA	OWU	Monthly	Residential	Commercial	Industrial	OPA	OWU
1st 000 Gai	100	\$2 6512	\$2 6359	\$3 2952	\$2.8861	\$3 6170	1st 000 Gal 100		\$3 7000	\$37000	\$3 7000	\$3 7000
For the Next	1 900	\$1 4853	\$1 4768	\$1 8460	\$1 6055	\$2 0262	For the Next 1 900		\$2 4200	\$2 4200	\$2,8800	\$2 8800
For the Next	3 000	\$1 1463	\$1 1396	\$1 4246	\$1 2389	\$1 5636	For the Next 3 000		\$2 0000	\$2 0000	\$2 0000	\$2 0350
I GI BIG NEAL	For all over		\$0 7675	\$0 9594	\$0 8343	\$1 0531	For all over		\$2 0000	\$1 9380	\$2 0000	\$2 0350
			Rate	Rate					Rate	Rate		
Private Fire Ser	vice		Per Annum	Per Month			Private Fire Service		Per Annum	Per Month		
	ich on Private i	Property	\$1,098 60	\$91 55			Each on Private	Procenty	\$1,098 60	\$91.55		
Fire Outlets	2	(operty	157 44	13 12			Fire Outlets 2"		\$157 44	\$13 12		
	3"		270 48	22 54			3"		\$270 48	\$22 54		
	4"		429 24	35 77			4"		\$429 24	\$35 77		
	6"		880 32	73 36			6-		\$880 32	\$73 36		
	8"		1,514 64	126 22			8"		\$1,514 64	\$126.22		
	10°		2,328 24	194 02			10"		\$2,328 24	\$194.02		
	12"		3,319 68	276 64			12"		\$3,319 68	\$276 64		
Public Fire Prot			000	0 00			Public Fire Protection		\$0.00	\$0.00		
Coin Operated	Vending Machin	9	Per 100 Galion \$0 25				Coin Operated Vending M	achine	Per 100 Galion \$0 25			

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Mexico Operatuo	775						Proposed Ra Mexico Oper				·····		
Rates for Genera	Water See up	<u></u>	Current Rates 10/22/2007							Proposed Rates			
Service Charge	R AASTEL SELAKS	3					Rates for Gen		Vice				
oe voe chaige	Monthly	5/8"					Service Charg						
	INFORMERY	3/4*	\$9 42 12 05					Monthly	5/8~	\$13.00			
		1	12 05						3/4"	\$16 65			
		1~1/2"	29 70						1"	\$23 60			
		2"	2970 44 84						1-1/2*	\$41.00			
		3"	80 13						2*	\$61 90			
		4"	130 56						3"	\$11070			
		6"	256 63						4"	\$180.30			
		8"							6*	\$354 40			
		10"	407 89						87	\$563 30			
		12"	692 91						10"	\$956 90			
		12	1 142 97						12"	\$1,578 40			
Consumption	1000 GALL			Misc &									
	Monthly	Residential	Commercial	Industnal	OPA	OWU	Consumption				MISC &	-	
1st 000 Gal	100	\$4 8898	\$4 2847	\$6 2344	\$4 5066	\$6 9606		Monthly	Residential	Commercial	Industrial	OPA	OWU
For the Next	1 900	\$2 7073	\$2 4005	\$3 4925	\$2 5246	\$3 8993	1st 000 Gal	100	\$5 3400	54 4000	\$4 4000	\$4 4000	\$4 400
For the Next	3 000	\$2 1054	\$1 8525	\$2.6953	\$1 9482	\$3 0092	For the Next For the Next	1 900	\$5 3400	\$3 1800	\$3 5000	\$3 1800	\$3 950
	For all over	\$1 4178	\$1 2475	\$1 8150	\$1 3121	\$2 0265	FUT THE NEX	3 000 For all over	\$5 3400 \$5 3400	\$3 1800 \$3 1800	\$2 9900 \$2 9900	\$3 1800 \$3 1800	\$2 990 \$2 990
			Rate	Rate						D -1-	- - \ -		
Private Fire Servi	C8		Per Annum	Per Month			Private Fire Si			Rate Per Annum	Rate		
Eac	h on Private P	roperty	\$1,432 92	\$119.41			Find the second	on Private Pr	onert.	\$1 432 92	Per Month		
Fire Outlets	2"		205 44	17 12			Fire Outlets	2"	openy	\$205 44	\$11941 \$1712		
	3"		352 92	29 41				3"		\$352.92			
	4"		559 80	46 65				4"		\$559 80	\$29.41		
	6"		1,148 16	95 68				6"		\$1,146 16	\$46 65		
	8~		1,975 80	164 65				8.		\$1,975 80	\$95 68		
	10"		3,036 96	253 08				10"		\$3,036.96	\$164 65 \$253 08		
	12"		4,330 20	360 85				12"		\$4,330 20			
Public Fire Protec	2000		0.00	0 00			Public Fire Pro			\$0.00	\$360 85 \$0 00		
Cout Operated Ve	ending Machine	:	Per 100 Gallon \$0 45				Coin Operated	I Vending Mac	hate	Per 100 Gallon \$0 45			
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Present Rates for		T Service	·						al Water Serv	ice			
Parkville Water O	perations						Parkville Wat	er Operations	s			الترجي ويتقاورها الأسالي ويتش	and the second se
			Current							. .			
			Rates							Proposed			
			10/22/2007							Rates			
Rates for General	Water Service						Rates for Gen		rvice .				
Service Charge							Service Charg	je –					
	Monthly	5/8**	\$8 55					Monthly	5/8*	\$13.00			
		3/4"	10 94						3/4"	\$16 65			
		1"	15 51						1"	\$23 60			
		1-1/2"	26 96						1-1/2"	\$41 00			
		2*	40.71						2	\$61.90			
		3"	7274						3"	\$110 70			
		4"	118 52						4"	\$180.30			
		6"	232 97						6*	\$354 40			
		8"	370 30						8"	\$563 30			
		10"	629 04						10"	\$956 90			
		12"	1 037 62						12	\$1 578 40			
		-											
							•						
Consumption	1000 GALLO		. .			a14.41	Consumption			Dam 1	In all states and	0.04	~
	Monthly	Residential	Commercial	Industrial	OPA	UWO		Monthly	Residential	Commercial	Industrial	OPA	OWU
1st 000 Gai	100	\$4,296500	\$4.296500	\$4.296500	\$4 296500	\$4 296500	1st 000 Gal	100	\$5.5200	\$4 7700	\$4 7700	\$4 7700	\$4 7700
For the Next	1,900	\$2 636600	\$2 636600	\$2.636600	\$2 536600	\$2 636600	For the Next	1 900	\$5 5200	\$3 1500	\$3 1500	\$3 1500	\$3 5000
For the Next	3,000	\$2 034600	\$2 034600	\$2,034600	\$2 034600	\$2 034600	For the Next	3 000	\$5.5200	\$2 5000	\$2.5000	\$2 5000	\$3 0000
	For all over	\$1 370100	\$1 3701 00	\$1 370100	\$1 370100	\$1 370100		For all over	\$5 5200	\$2 5000	\$2 0000	\$2 5000	\$2 5000
			Rate	Rate						Rate	Rate		
Private Fire Servic	ce		Per Annum	Per Month			Private Fire S	ervice		Per Annum	Per Month		
Ead	h on Private P	roperty	\$1,184 16	\$98 58			Each	on Private P	roperty	\$1,184 16	\$98 68		
Fire Outlets	2"		169 68	14 14			Fire Outlets	z		\$169 68	\$14 14		
	3"		291 60	24 30				3"		\$291 60	\$24.30		
	4~		462 72	38 56				4"		\$462.72	\$38 56		
	6"		948 84	79 07				6"		\$948 84	\$79 07		
	8"		1.632 72	136 06				8*		\$1 632 72	\$136.06		
	10"		2 509 56	209 13				10*		\$2,509 56	\$209 13		
	12"		3,578 16	298 18				12"		\$3,578 16	\$298 18		
Public Fire Protec	tion		0 00	0.00			Public Fire Pr	otection		\$0.00	\$0.00		
Com Operated Ve	ending Machine	•	Per 100 Gallon				Com Operate	d Vending Ma	chine	Per 100 Galion			
			\$0 425							\$0 425			
													- - -
				_									

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Present Rates for General Wat	er Service		Proposed Rates for Gener	al Water Ser	Vice
St Joseph Operations			St Joseph Operations		
		Current			
		Rates			F
		10/22/2007			
Rates for General Water Service	2		Rates for General Water Se	IVICE	
Service Charge			Service Charge		
Monthly	5/8"	\$9 14	Monthly	5/8"	
-	3/4"	11 70		3/4*	
	1"	16.58		1"	
	1-1/2"	28 84		1-1/2*	
	2"	43 54		2™	
	3"	77 81		3"	
	4"	126 77		4"	
	6"	249 19		6"	
	87	396 08		8"	
	10"	672 84		10"	
	12"	1.109 86		12"	

Consumption	1000 GALL	ONS						Consumption	1000 GALL	ONS				•
	Monthly	Residential	Commercial	Industnal	OPA	OWU	T3TRI		Monthly	Residential		Industrial	OPA F3 0000	OWU
1st 000 Gal	100	54 2233	\$4.2233	\$6 1909	\$4 2233	\$4 2233	\$0 4747		100	\$3 9600	\$3 9600	\$3 9600	\$3 9600	\$3 9600
For the Next	1,900	\$3 2798	\$3 2798	\$3 4680	\$3 2798	\$3.2798		For the Next	1,900	\$3 9600	\$3 1500	\$3 1500	\$3 1500	\$3 1500
For the Next	3 000	\$2 7328	\$2 7328	\$2 0918	\$2 7328	\$2.7328		For the Next	3,000	\$3 9600	\$2 8500	\$2.8500	\$3 1500	\$3 1500
	For all over	\$1 8638	\$1 8638	\$1 7088	\$1 8638	\$1 8638			For all over	\$3 9600	\$2 8500	\$2,5200	\$3 1500	\$2 3400
Property Tax S	Surcharge	\$0 0000000	\$0.000000	\$0 0000000	\$0 0000000	\$0 0000000	\$0 0000	Property Tax	Surcharge	20 0000	\$0,000	\$0 0000	\$0.0000	\$0 0000
Į			Rate	Rate							Rate	Rate		
Private Fire Se	ervice		Per Annum	Per Month				Private Fire S	iervice.		Per Annum	Per Month		
	Each on Private I	roperty	\$594 12	\$49 51				Each	on Private P	roperty	\$594 12	\$49 51		
Fire Outlets	z		85 20	7 10				Fire Outlets	2*		\$85 20	\$7 10		
r ac oddeto	3"		146 28	12 19					3"		\$146.28	\$12 19		
	<u>ب</u>		232.20	19 35					4		\$232 20	\$19 35		
1	5		476 16	39 68					6"		\$476 16	\$39 68		
1	8-		819 12	68 26					6 7		\$819 12	\$68 26		
ł	10"		1,259 16	104 93					10"		\$1 259 16	\$104 93		
1			.,											
	12"		1,795 44	149 62					12"		\$1,795 44	\$149 62		
Public Fire Pro	DUBCUOT		0 00	0.00				Public Fire Pi	rolection		\$0.00	\$0.00		
Coin Operated	Vending Machin	e	Per 100 Gallon					Coin Operate	d Vending Ma	ichine	Per 100 Gallon			
	-		\$0 475						-		\$0 475			
1														-0

Proposed Rates

\$13 00 \$16 65 \$23 60 \$41 00 \$61 90 \$110 70 \$130 30 \$354 40 \$563 30 \$956 90 \$1,578 40

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Warrensburg O	perations						Proposed Rates for Gene Warrensburg Operations					
			Current Rates 10/22/2007						Proposed Rates			·····
Rates for Genera	Water Service	•					Rates for General Water S	AD.000	nales			
Service Charge							Service Charge					
•	Monthly	5/8"	\$8 73				Monthly	5/8"	\$13 00			
		3/4"	11 17				monthy	3/4"	\$16 65			
		1"	15 83					11	\$23 60			
		1-1/2"	27 52					1-1/2"				
		2	41 55						\$41 00			
		3.	74 25					2"	\$61 90			
		4"	120 97					3"	\$11070			
		- 6"	237 79					4"	\$180 30			
		8"	377 94					6"	\$354 40			
		10"						8"	\$563 30			
		12"	642 03					10"	\$956 90			
		12	1 059 05					12"	\$1 578 40			
Consumption	1000 GALL							•				
oonadin pton	Monthly	Residential	Commercial	Industnal	OPA	0.011	Consumption 1000 GALL		_			
1st 000 Gal	100	\$2 6717	\$3 1476	\$3 1059		OWU	Monthly	Residential	Commercial	Industnal	OPA	owu
For the Next	1.900	\$1 4966	\$1 7633	\$1 7400	\$3 5042	\$5 1780	1st 000 Gal 100		\$2 7000	\$2 7000	\$2 7000	\$2 7000
For the Next	3,000	\$1 1549	\$1 3607	\$1 3428	\$1 9631 \$1 5150	\$2 9018	For the Next 1 900		\$1 9600	\$1 9600	\$2.6000	\$2 8000
	For all over	\$0 7778	\$0 9163	\$0 9042		\$2 2237	For the Next 3 000		\$1 9600	\$1 9600	\$1 9600	\$2,6000
		407774	90 9 199	\$0 504 2	\$1 0202	\$1 5076	For all over	\$3 0900	\$1 9600	\$1 7500	\$1 9600	\$1 9600
			Rate	Rate					Rate	Rate		
Private Fire Servi			Per Annum	Per Month			Private Fire Service		Per Annum	Per Month		
	ch on Private P	roperty	\$1 193 40	\$98 45			Each on Private i	Property	\$1,193 40	\$99.45		
Fire Outlets	2*		171 12	14 26			Fire Outlets 2"		\$171 12	\$14 25		
	3"		293 88	24 49			3"		\$293 88	\$24 49		
	4"		466 32	38 86			4"		\$456 32	\$38 85		
	6"		956 28	79 69			6"		\$956 28	\$79 69		
	8"		1,645 56	137 13			8"		\$1,645 56	\$137 13		
	10"		2,529 24	210 77			10-		\$2,529 24	\$210 77		
	12"		3 606 24	300 52			12"		\$3 606 24	\$300 52		
Public Fire Protei	ction		0 00	0 00			Public Fire Protection		\$0.00	\$0.00 52		
Com Operated Vi	ending Machine	!	Per 100 Gallon				Coin Operated Vending M	schune	Per 100 Gallon			
			\$0 35				and a house of a second		\$0.35			
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No. Current Cu	*** ************************************	Ray X (Currat Ray X (Currat)) Currat Ray X (Currat Ray X (Currat)) Currat Ray X (Currat Ray X (Currat)) Currat Ray X (Currat) Currat Ray X (Currat) Currat) Currat Ray X (Currat) Currat) Currat Ray X (Currat) Currat Ray X (Currat) Currat) Currat Ray X (Currat) Currat) Currat Ray X (Currat) Currat) Currat) Currat Ray X (Currat) Currat)	Proposad Rate Rates for General Version Service Service Charge Monthly Service Service Charge Monthly Ser Acr 112 Cumuny Ser Consumption Rate A Customers Monthly Constrained Consumption Rate A Customers Monthly Constrained Consumption Rate A Customers	e e e				7 64 7 64 7 84 7 84 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8		Ram A Ram A Ra
Channel Viene General Current Current </th <th>- U</th> <th>Current Raiso 21:10 Current 21:10 Current 21</th> <th>Control (Control) Rates for General Variation Rates Charge Rates Charge Cutantary Cutantary Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Cutantary Control (Cutantary Cutantary Cutantary Cutantary Control (Cutantary C</th> <th>~ đ</th> <th>2 82</th> <th>a a a a a a a a a a a a a a</th> <th>특 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2</th> <th>, , , , , , , , , , , , , , , , , , ,</th> <th></th> <th></th>	- U	Current Raiso 21:10 Current 21:10 Current 21	Control (Control) Rates for General Variation Rates Charge Rates Charge Cutantary Cutantary Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Control (Cutantary Cutantary Control (Cutantary Cutantary Cutantary Cutantary Control (Cutantary C	~ đ	2 82	a a a a a a a a a a a a a a	특 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	, , , , , , , , , , , , , , , , , , ,		
All Current France Current Current France Current France Current France Current Fr		Tates of the second sec	Rates for General Water Service Scripts Serves Clopps Homory Ser Cuantary Ser Cuantary Ser Contumption Rate A Customers Art 117 Contumption Rate A Customers March Contourned Service Customers	4	\$ D		탄 2011년 2012년 - 1997년 2012년 2012년 2012년 2012년 201 2012년 2012년 201 2012년 2012년 201 2012년 2012년 2012	តក ទំនឹង និងក្នុងមិនដែលនេះ ដែលនេះ ដែលនេះ ដែលនេះ ទំនឹងក្លាំង ដែលនេះ ដែលនេះ ដែលនេះ ដែលនេះ ដែលនេះ ដែលនេះ ដែលនេះ ដែលនេះ ដែលន ទំនឹងទេខ្លួនទំនឹងទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹងខ្លួនទំនឹង		
Monthy Str 518 500 300<	τ. 	2012 2012 2012 2012 2012 2012 2012 2012	Contemption Factor Contemption Factor		2	**************************************	5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	« * * * * * * * * * * * * * * * * * * *		
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17 275 100 2000 <t< td=""><td></td><td>BQ' GALS</td><td>10" 12" Conteringtion Rate A Custopriners Conteringtion Rate A Custopriners Minimum View States (11,000)</td><td></td><td></td><td>1</td><td>8</td><td>10.04</td><td></td><td>11 Mar 20</td></t<>		BQ' GALS	10" 12" Conteringtion Rate A Custopriners Conteringtion Rate A Custopriners Minimum View States (11,000)			1	8	10.04		11 Mar 20
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St Charles Ope	for General Wat				<u> </u>		Proposed Rates for Ge	neral water Ser	VICE			
			Current				St Charles Operations					
			Rates									
			10/22/2007						Proposed			
Paton for Case	al Water Service		10/22/2007						Rates			
Service Charge	al water Service	•					Rates for General Water	Service				
Service crisige							Service Charge					
	Monthly	5/8"	\$7 70				Monthly	5/8"	\$10.00			
		3/4"	9 85					3/4"	\$10.42			
		1"	13 96					17	\$12 10			
		1-1/2"	24 28					1-1/2	\$19 14			
		2'	36 65					2"	\$22.85			
		3"	65 50					3-	\$87 44			
		4"	106 72					4"	\$177 08			
		6"	209 78					6"	\$324 91			
		8"	333 44					8"	\$424 07			
		10"	566 43					10"	\$619 23			
		12"	934 34					12	\$868.60			
								12	4999 04			
Consumption	1000 GALLO	ONC										
Consumption	Monthly		0				Consumption 1000 GA	LLONS				
1st 000 Gal		Residential	Commercial	Industrial	OPA	OWU	Monthly	Residential	Commercial	Industrial	OPA	OWU
	100	\$2.0549	\$2 1695	\$2 0238	\$2.6009	\$2 1256	1st 000 Gai 50	0 \$2,7946	\$2 7945	\$2.7946	\$2 7946	\$1 4230
For the Next	1,900	\$1 151Z	\$1 2153	\$1 1338	\$1 4570	\$1 1908	For the Next 1,9	0 \$2,7946	\$2 7946	\$2 7946	\$2 7946	\$1 4230
For the Next	3,000	\$0 8684	\$0 9378	\$0 8747	\$1 1244	\$0 9189	For the Next 3,0		\$2 7946	\$2 7946	\$27946	\$1 4230
	For all over	\$0 5983	\$0 6316	\$0 5892	\$0 7571	\$0 6188	For all on	er \$2,7846	\$2 7946	\$2 7946	\$2 7946	\$1 4230
i I			Rate	Rate					Rate	Data		
Privata Fire Sen	VICE		Per Annum	Per Month			Private Fire Service			Rate		
Ea	ich on Private P	roperty	\$894 00	\$74 50			Each on Privat	- Deserve	Per Annum	Per Month		
Fire Outlets	2"		128 16	10 68				e Propeny	\$894 00	\$74 50		
	3"		220 CB	18 34					\$128 16	\$10.68		
	4"		349 32	2911			3"		\$220.08	\$18 34		
	5		716 40	59 70			4"		\$349 32	\$29 11		
	8"		1 232 64	102 72			6"		\$716 40	\$59 70		
	10"		1.894 68				87		\$1 232 64	\$10272		
	12"			157 89			10"		\$1,894 68	\$157 89		
Public Fire Prote			2,701 44	225 12			12'		\$2,701 44	\$225 12		
			0 00	0 00			Public Fire Protection		\$349.05	\$29 08		
Coin Operated \	lending Machine	1	Per 100 Gallon				Coin Operated Vending	Machine	Per 100 Gallon			
			\$0 75				and about the second of the second se	ra par yer' Hit Plyr	\$0.75			
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Schedule EJG-5 Page9 pf 13

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Warmen County	for General Water Water Operation						Proposed va	UPL SOF GBRID	al Water Serv	109		·	
The state of the state	TTRUE OPENERU	113	Current				Warten Cour	ity water Opt	wations			_	
			Rates							_ /			
			10/22/2007							Proposed			
Dalar for Care	ral Water Service		10/22/2007							Rates			
Service Charge							Rates for Ger		ervice .	40 50%			
service charge		C 10-					Service Charg						
	Monthly	5/8"	\$12 17					Monthly	5/8"	\$10.00			
		3/4"	\$0.00						3/4"	\$10.42			
		۱۳	\$0.00						1	\$12 10			
		1-1/2"	\$0.00						1-1/2	\$19 14			
		Ž	\$0.00						2"	\$22 85			
		3"	\$0.00						3"	\$87 44			
		4"	\$0.00						4"	\$177.08			
		6"	\$0.00						6"	\$324 91			
		8"	\$0.00						8"	\$424 07			
		107	\$0.00						10"	\$619 23			
		12*	\$0.00						12"	\$868.60			
									-	+===			
Consumption	1000 GALLO						_						
and some some		-	•				Consumption						
1st 000 Gal		Residential	Commercial	Industriai	OPA	owu		Monthly	Residental	Commercial	industnai	OPA	ÓWU
	1 000	\$3 9277	\$3 9277	\$3 9277	\$3 9277	\$3 9277	1st 000 Gal	100	\$2.7946	\$2 7946	\$2 7946	\$2.7946	\$2 794
For the Next		\$3 9277	\$3 9277	\$3 9277	\$3 9277	\$3 9277	For the Next	1 900	\$2 7946	\$2 7946	\$2 7946	\$27946	\$2 794
For the Next	3 000	\$3 9277	\$3 9277	\$3 9277	\$3 9277	\$3 9277	For the Next	3 000	\$2 7946	\$2 7946	\$2 7946	\$2,7946	\$2,794
	For all over	\$3 9277	\$3 9277	\$3 9277	\$ 3 9277	\$3 9277		For all over	• \$2 7 94 6	\$2 7946	\$2 7946	\$2.7946	\$2,794
			Rate	Rate						Rate	Rate		
Private Fire Ser			Per Annum	Per Month			Private Fire S	65468		PerAnnum	Per Month		
Ea	ach on Private Pr	roperty	\$0.00					on Private P	month	\$0.00	SC 00		
Fire Outlets	2'		0.00				Fire Outlets	2"	, obesità	\$0.00	\$0.00		
	3"		0.00					3-		\$0.00			
	4"		0.00					4"			\$0.00		
	6"		0 00					6"		\$0.00 \$0.00	\$0.00		
	81		0.00					8-			\$0.00		
	10"		0 00					-		\$0.00	\$0.00		
	12"		0.00					10"		\$0.00	\$0.00		
Public Fire Prote			0.00				Outline Free Da	12"		\$0.00	\$0.00		
			0.00				Public Fire Pr	Diecoon		\$349.05	\$29 08		
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	* General Wat					····	Proposed Rat						
Cedar Hill Sowo	Operations						Cedar Hill Ser	rer Operaiors	5			يرجد المحد المحاظين تعرب	_
			Current										
			Rates							Proposed			
			10/22/2007							Rates			
Rates for Genera	Sewer Service	•					Rates for Gen		NICE				
Service Charge		E in i					Service Charg						
	Monthly	5/8"	\$23 52					Monthly	5/8*	\$30.36			
		3/4"	-						3/4"	\$0.00			
		1*	-						1"	\$0.00			
		1-1/2"	-						1-1/2"	\$0 00 \$0 00			
		2" 3"	•						2	\$0.00			
		3" 4"	•						3° 4°	\$0.00			
		4 ' 6''	-						6	\$0 00 \$0 00			
		8"	-						8	\$0.00			
		10-	•						10"	\$0.00			
		12"	•						12"	\$0.00			
			-						12	40.00			
Consumption	1000 GALL	ONS					Consumption	1000 GALLO	DNS				
	Monthly	Residential	Commercial	Industrial	OPA	OWU		Monthly	Residential	Commercial	Industnai	OPA	OWU
1st 000 Gai	6	\$0.0000	\$0 0000	\$0 0000	\$0 0000	\$0 0000	1st 000 Gal	100	\$0 0000	\$0 0000	\$0 0000	50 0000	\$0 0000
For the Next	6	\$2 7707	\$2 7707	\$2,7707	\$2,7707	\$2,7707	For the Next	1 800	\$3 5770	\$3 5770	\$3.5770	\$3 5770	\$3 5770
For the Next	3,000	\$2 7707	\$2 7707	\$2 7707	\$2 7707	\$2 7707	For the Next	3 000	\$3 5770	\$3 5770	\$3 5770	\$3 5770	\$3 5770
	For all over	\$2 7707	\$2 7707	\$2.7707	\$2 7707	\$2 7707		For all over	\$3 5770	\$3 5770	\$3 5770	\$3 5770	\$3 5770
Fixed Charge Ra	ite Code						Fixed Charge	Rate Code					
C1MS1 C2MS1		\$23.52		C2M\$1	\$23 52		C1MS1 C2M		\$30 36	c	2MS1	\$30 36	
C1MSA		\$18 82			VUU U		C1MSA		\$24 30			440 C 44	
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Present Rates for General Water Service Warren County Sewer Operations		Proposed Rates for General Water Service Warren County Sewer Operations
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