

**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 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	0.3300	0.0000	0.3804	0.3804	0.3804
Commercial	0.2282	0.0000	0.2357	0.2357	0.2357
Industrial	0.3099	0.0000	0.1058	0.1058	0.1058
Other Public Authority	0.0260	0.0000	0.0269	0.0269	0.0269
Sales for Resale	0.0512	0.0000	0.0579	0.0579	0.0579
Private Fire Protection	0.0109	0.0000	0.0381	0.0381	0.0381
Public Fire Protection	0.0437	0.0000	0.1551	0.1551	0.1551
Total	0.9999	0.0000	0.9999	0.9999	0.9999

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

Assign all to Max Hour
NO FUNCTIONALIZATION OF MAINS

**MISSOURI-AMERICAN WATER COMPANY
JOPLIN 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.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
Public Fire Protection	<u>1.0000</u>
Total	<u><u>1.0000</u></u>

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 the following page and summarized below.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	22,050	0.7390
Commercial	5,574	0.1868
Industrial	983	0.0329
Other Public Authority	903	0.0303
Sales for Resale	329	0.0110
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>29,839</u></u>	<u><u>1.0000</u></u>

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 following page and summarized below.

<u>Customer Classification</u>	<u>3/4" Dollar Equivalents</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
Residential	20,802	0.7880
Commercial	3,682	0.1395
Industrial	165	0.0063
Other Public Authority	233	0.0088
Sales for Resale	26	0.0010
Private Fire Protection	<u>1,489</u>	<u>0.0564</u>
Total	<u><u>26,396</u></u>	<u><u>1.0000</u></u>

**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	\$ 169,994	0.6315
Commercial	53,745	0.1997
Industrial	14,560	0.0541
Other Public Authority	7,621	0.0283
Sales for Resale	6,702	0.0249
Private Fire Protection	3,807	0.0141
Public Fire Protection	12,766	0.0474
Total	<u>269,194</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	\$ 42,827	0.3324
Commercial	22,885	0.1776
Industrial	9,635	0.0748
Other Public Authority	2,634	0.0204
Sales for Resale	5,213	0.0405
Private Fire Protection	3,677	0.0285
Public Fire Protection	41,963	0.3257
Total	<u>\$128,835</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 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification (1)	Total Customers (2)	Allocation Factor (3)
Residential	20,393	0.8483
Commercial	3,127	0.1301
Industrial	77	0.0032
Other Public Authority	140	0.0058
Sales for Resale	6	0.0002
Private Fire Protection	294	0.0122
Public Fire Protection	0	0.0000
Total	<u>24,037</u>	<u>0.9998</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification (1)	Total Metered Customers (2)	Allocation Factor (3)
Residential	20,393	0.8589
Commercial	3,127	0.1317
Industrial	77	0.0032
Other Public Authority	140	0.0059
Sales for Resale	6	0.0003
Total	<u>23,743</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 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.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$936,519	0.5199
Commercial	361,367	0.2006
Industrial	317,033	0.1760
Other Public Authority	38,980	0.0216
Sales for Resale	62,038	0.0344
Private Fire Protection	14,048	0.0078
Public Fire Protection	71,315	0.0396
Total	<u>\$1,801,299</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 (1)	Direct Labor Expense (2)	Allocation Factor (3)
Residential	\$650,431	0.5080
Commercial	259,888	0.2030
Industrial	217,704	0.1700
Other Public Authority	29,404	0.0230
Sales for Resale	45,250	0.0353
Private Fire Protection	10,342	0.0081
Public Fire Protection	67,238	0.0525
Total	<u>\$1,280,258</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 (1)	Original Cost Less Depreciation (2)	Allocation Factor (3)
Residential	\$28,247,100	0.4300
Commercial	14,083,698	0.2144
Industrial	11,920,738	0.1815
Other Public Authority	1,583,660	0.0241
Sales for Resale	2,905,669	0.0442
Private Fire Protection	1,561,781	0.0238
Public Fire Protection	5,382,620	0.0819
Total	<u>\$65,685,267</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 following pages and summarized below.

Customer Classification <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$28,360,917	0.4310
Commercial	14,100,567	0.2143
Industrial	11,937,350	0.1814
Other Public Authority	1,585,172	0.0241
Sales for Resale	2,904,261	0.0441
Private Fire Protection	1,553,278	0.0236
Public Fire Protection	5,365,629	0.0815
Total	<u>\$65,807,174</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 <u>(1)</u>	Total Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$4,959,250	0.4778
Commercial	2,145,395	0.2067
Industrial	1,925,733	0.1855
Other Public Authority	234,783	0.0226
Sales for Resale	398,482	0.0384
Private Fire Protection	152,942	0.0147
Public Fire Protection	562,995	0.0542
Total	<u>\$10,379,581</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	18,129.38	18,129.38	2,078.83	2,078.83	7.84	7.84	36.16	36.16	0.00	0.00	20,252.21	20,252.21
3/4	1.3	0.00	0.00	4.69	6.10	0.00	0.00	0.00	0.00	0.00	0.00	4.69	6.10
1	1.7	2,235.07	3,799.62	632.28	1,074.88	14.33	24.37	42.94	73.00	1.00	1.70	2,925.62	4,973.56
1-1/2	3.5	2.04	7.14	15.95	55.82	0.00	0.00	2.08	7.29	0.00	0.00	20.07	70.25
2	4.3	26.51	114.00	375.87	1,616.22	33.17	142.62	50.84	218.61	1.00	4.30	487.38	2,095.74
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	13.45	393.97	15.75	461.48	3.98	116.71	0.00	0.00	33.18	972.16
6	48.4	0.00	0.00	5.00	242.15	4.83	233.93	0.00	0.00	2.00	96.80	11.84	572.89
8	112.9	0.00	0.00	0.94	105.91	1.00	112.90	4.00	451.60	2.00	225.80	7.94	896.21
Total		<u>20,393.00</u>	<u>22,050.14</u>	<u>3,127.00</u>	<u>5,573.88</u>	<u>76.93</u>	<u>983.13</u>	<u>140.01</u>	<u>903.37</u>	<u>6.00</u>	<u>328.60</u>	<u>23,742.93</u>	<u>29,839.12</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(13)	(15)	(16)
3/4	1.00	18,129.38	18,129.38	2,083.52	2,083.52	7.84	7.84	36.16	36.16	0.00	0.00	0.00	0.00	20,256.90	20,256.90
1	1.17	2,235.07	2,615.04	632.28	739.77	14.33	16.77	42.94	50.24	1.00	1.17	0.00	0.00	2,925.62	3,422.98
1-1/2	1.58	2.04	3.22	15.95	25.20	0.00	0.00	2.08	3.29	0.00	0.00	0.00	0.00	20.07	31.71
2	2.04	26.51	54.08	375.87	766.77	33.17	67.66	50.84	103.71	1.00	2.04	2.00	4.08	489.38	998.34
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	13.45	38.72	15.75	45.36	3.98	11.47	0.00	0.00	37.00	106.56	70.18	202.12
6	4.24	0.00	0.00	5.00	21.21	4.83	20.49	0.00	0.00	2.00	8.48	146.00	619.04	157.84	669.23
8	6.98	0.00	0.00	0.94	6.55	1.00	6.98	4.00	27.92	2.00	13.96	96.00	670.08	103.94	725.49
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	4.00	48.64	4.00	48.64
Total		<u>20,393.00</u>	<u>20,801.72</u>	<u>3,127.00</u>	<u>3,681.74</u>	<u>76.93</u>	<u>165.11</u>	<u>140.01</u>	<u>232.80</u>	<u>6.00</u>	<u>25.65</u>	<u>290.00</u>	<u>1,489.13</u>	<u>24,032.93</u>	<u>26,396.14</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	2	8	
3 -inch	9.00	0	0	
4 -inch	16.00	37	592	
6 -inch	36.00	146	5,256	
8 -inch	64.00	96	6,144	
10 -inch	100.00	4	400	
12 -inch	144.00	4	576	
Private Hydrants	32.75	5	164	
Total Private Fire Protection		294	13,140	0.1971
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	1,634	53,514
6" Valve	2- 2-1/2" & 1- 4"	28.50	0	0
Total Public Fire Protection		1,634	53,514	0.8029
Total Fire Protection		1,928	66,654	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, 2006

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	\$ 1,521,802	50.3%	\$ 1,222,378	47.5%	\$ 1,619,487	51.8%	\$ 397,108	32.5%
Commercial	411,292	13.6%	\$ 341,011	13.3%	\$ 411,292	13.2%	70,281	20.6%
Industrial	429,123	14.2%	\$ 398,576	15.5%	\$ 429,123	13.7%	30,547	7.7%
Public Authority	235,315	7.8%	\$ 194,713	7.6%	\$ 235,315	7.5%	40,602	20.9%
Sales for Resale	394,731	13.0%	\$ 311,969	12.1%	\$ 394,731	12.6%	82,762	26.5%
Private Fire Service	35,418	1.2%	\$ 102,706	4.0%	\$ 35,419	1.1%	(67,287)	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,027,681	<u>100.1%</u>	2,571,353	<u>100.0%</u>	3,125,367	<u>99.9%</u>	554,013	21.5%
Other Revenues	<u>48,843</u>		<u>48,843</u>		<u>48,843</u>		-	0.0%
Total	<u>\$ 3,076,523</u>		<u>\$ 2,620,196</u>		<u>\$ 3,174,209</u>		<u>\$ 554,013</u>	21.1%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

Case No. WR-2007-0216
STAFF - MEXICO
Page 1 of 1

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

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	233,577	\$1,222,378	233,577	\$1,619,487	\$397,108	32.49%
5	Commercial	99,993	341,011	99,993	411,292	70,281	20.61%
6	Industrial	145,421	398,576	145,421	429,123	30,547	7.66%
7	Other Public Authority	64,608	194,713	64,608	235,315	40,602	20.85%
8	Other Water Utilities	120,852	311,969	120,852	394,731	82,762	26.53%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	102,706	0	35,419	(67,287)	-65.51%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>664,450</u>	<u>2,571,353</u>	<u>664,450</u>	<u>3,125,367</u>	<u>\$554,013</u>	<u>21.55%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		48,843		48,843	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>\$2,620,196</u>		<u>\$3,174,210</u>	<u>554,013</u>	<u>21.14%</u>
25							
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

Case No. WR-2007-0216
STAFF - MEXICO
Page 1 of 7

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

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	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	51,480		\$7.08	\$364,480	51,480		\$ 1.06	\$54,554	(\$309,925)	-85.03%
5	3/4" Monthly	24		9.06	\$217	24		\$ 1.10	\$26	(191)	-87.85%
6	1" Monthly	182		12.84	\$2,330	182		\$ 1.24	\$225	(2,106)	-90.36%
7	1-1/2" Monthly	0		22.33	\$0	0		\$ 1.68	\$0	0	0.00%
8	2" Monthly	24		33.71	\$809	24		\$ 2.02	\$48	(761)	-94.02%
9	3" Monthly	0		60.24	\$0	0		\$ 4.36	\$0	0	0.00%
10	4" Monthly	0		98.15	\$0	0		\$ 5.85	\$0	0	0.00%
11	6" Monthly	0		192.93	\$0	0		\$ 9.12	\$0	0	0.00%
12	8" Monthly	0		306.65	\$0	0		\$ 19.28	\$0	0	0.00%
13	10" Monthly	0		520.92	\$0	0		0.00	\$0	0	0.00%
14	12" Monthly	0		859.27	\$0	0		0.00	\$0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		233,203	\$3.6611	853,781		233,203	\$6.6986	1,562,129	708,348	82.97%
19	Second Block		374	2.0353	761		374	6.6986	2,503	1,743	229.12%
20	Third Block		0	1.5828	0		0	6.6986	0	0	0.00%
21	Fourth Block		0	1.0659	0		0	6.6986	0	0	0.00%
22											
23											
24	Total		<u>233,577</u>		<u>\$1,222,378</u>		<u>233,577</u>		<u>\$1,619,487</u>	<u>\$397,108</u>	<u>32.49%</u>
25											
26											
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216
STAFF - MEXICO
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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	<u>Minimum Charge:</u>										
4	5/8" Monthly	3,717		\$7.08	\$26,319	3,717		\$ 1.06	\$3,939	(\$22,380)	-85.03%
5	3/4" Monthly	60		9.06	542	60		\$ 1.10	66	(476)	-87.82%
6	1" Monthly	926		12.84	11,891	926		\$ 1.24	1,147	(10,744)	-90.35%
7	1-1/2" Monthly	0		22.33	0	0		\$ 1.68	0	0	0.00%
8	2" Monthly	538		33.71	18,133	538		\$ 2.02	1,085	(17,048)	-94.02%
9	3" Monthly	26		60.24	1,542	26		\$ 4.36	112	(1,430)	-92.74%
10	4" Monthly	0		98.15	0	0		\$ 5.85	0	0	0.00%
11	6" Monthly	12		192.93	2,296	12		\$ 9.12	109	(2,187)	-95.25%
12	8" Monthly	0		306.65	0	0		\$ 19.28	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		70,495	\$3.2212	227,078		70,495	\$4.0486	285,408	58,330	25.69%
19	Second Block		29,438	1.8047	53,126		29,438	4.0486	119,183	66,057	124.34%
20	Third Block		60	1.3926	84		60	4.0486	243	159	189.29%
21	Fourth Block		0	0.9378	0		0	4.0486	0	0	0.00%
22											
23											
24	Total		<u>99,993</u>		<u>\$341,011</u>		<u>99,993</u>		<u>\$411,292</u>	<u>\$70,281</u>	<u>20.61%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

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	<u>Minimum Charge:</u>										
4	5/8" Monthly	13		\$7.08	\$92	13		\$ 1.06	\$14	(\$78)	-84.78%
5	3/4" Monthly	0		9.06	0	0		\$ 1.10	0	0	0.00%
6	1" Monthly	65		12.84	831	65		\$ 1.24	80	(751)	-90.37%
7	1-1/2" Monthly	0		22.33	0	0		\$ 1.68	0	0	0.00%
8	2" Monthly	68		33.71	2,296	68		\$ 2.02	137	(2,159)	-94.03%
9	3" Monthly	64		60.24	3,855	64		\$ 4.36	279	(3,576)	-92.76%
10	4" Monthly	39		98.15	3,825	39		\$ 5.85	228	(3,597)	-94.04%
11	6" Monthly	52		192.93	10,028	52		\$ 9.12	474	(9,552)	-95.27%
12	8" Monthly	0		306.65	0	0		\$ 19.28	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		12,340	\$4.6869	57,835		12,340	\$2.9426	36,311	(21,524)	-37.22%
19	Second Block		84,688	2.6256	222,356		84,688	\$2.9426	249,199	26,843	12.07%
20	Third Block		47,487	2.0263	96,224		47,487	\$2.9426	139,735	43,511	45.22%
21	Fourth Block		906	1.3645	1,236		906	\$2.9426	2,666	1,430	115.70%
22											
23											
24	Total		<u>145,421</u>		<u>\$398,576</u>		<u>145,421</u>		<u>\$429,123</u>	<u>\$30,547</u>	<u>7.66%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

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	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	402		\$7.08	\$2,849	402		\$ 1.06	\$426	(\$2,423)	-85.05%
5	3/4" Monthly	19		9.06	176	19		\$ 1.10	21	(155)	-88.07%
6	1" Monthly	224		12.84	2,881	224		\$ 1.24	278	(2,603)	-90.35%
7	1-1/2" Monthly	12		22.33	268	12		\$ 1.68	20	(248)	-92.54%
8	2" Monthly	447		33.71	15,071	447		\$ 2.02	902	(14,169)	-94.01%
9	3" Monthly	52		60.24	3,132	52		\$ 4.36	227	(2,905)	-92.75%
10	4" Monthly	0		98.15	0	0		\$ 5.85	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 9.12	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 19.28	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		32,020	\$3.3680	108,484		32,020	\$3.6132	115,695	7,211	6.65%
19	Second Block		32,588	1.8980	61,852		32,588	\$3.6132	117,746	55,894	90.37%
20	Third Block		0	1.4647	0		0	\$3.6132	0	0	0.00%
21	Fourth Block		0	0.9864	0		0	\$3.6132	0	0	0.00%
22											
23											
24	Total		<u>64,608</u>		<u>\$194,713</u>		<u>64,608</u>		<u>\$235,315</u>	<u>\$40,602</u>	<u>20.85%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

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	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 1.06	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 1.10	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 1.24	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 1.68	0	0	0.00%
8	2" Monthly	52		33.71	1,766	52		\$ 2.02	106	(1,660)	-94.00%
9	3" Monthly	17		60.24	1,036	17		\$ 4.36	75	(961)	-92.76%
10	4" Monthly	0		98.15	0	0		\$ 5.85	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 9.12	0	0	0.00%
12	8" Monthly	9		306.65	2,760	9		\$ 19.28	174	(2,586)	-93.70%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,633	\$5.2329	13,779		2,633	\$3.2633	8,593	(5,186)	-37.64%
19	Second Block		49,773	2.9315	145,911		49,773	3.2633	162,426	16,515	11.32%
20	Third Block		57,456	2.2622	129,976		57,456	3.2633	187,496	57,520	44.25%
21	Fourth Block		10,989	1.5234	16,741		10,989	3.2633	35,861	19,120	114.21%
22											
23											
24	Total		<u>120,852</u>		<u>\$311,969</u>		<u>120,852</u>		<u>\$394,731</u>	<u>\$82,762</u>	<u>26.53%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

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	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 1.06	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 1.10	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 1.24	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 1.68	0	0	0.00%
8	2" Monthly	0		33.71	0	0		\$ 2.02	0	0	0.00%
9	3" Monthly	0		60.24	0	0		\$ 4.36	0	0	0.00%
10	4" Monthly	0		98.15	0	0		\$ 5.85	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 9.12	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 19.28	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22											
23											
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

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	7	\$1,077.24	\$7,541	371.48	\$2,600	(\$4,941)	-65.52%
5								
6	2"	2	154.44	309	53.26	107	(202)	-65.37%
7								
8	3"	0	265.32	0	91.50	0	0	0.00%
9								
10	4"	12	420.84	5,050	145.13	1,742	(3,308)	-65.50%
11								
12	6"	24	863.16	20,716	297.66	7,144	(13,572)	-65.51%
13								
14	8"	16	1,485.36	23,766	512.22	8,196	(15,570)	-65.51%
15								
16	10"	17	2,283.12	38,813	787.33	13,385	(25,428)	-65.51%
17								
18	12"	2	3,255.36	6,511	1,122.61	2,245	(4,266)	-65.52%
19								
20								
21								
22	Total	<u>80</u>		<u>\$102,706</u>		<u>\$35,419</u>	<u>(\$67,287)</u>	<u>-65.51%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
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MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	53,501	19,913	7,897	10,568	5,099	10,005	0	5
Labor & Exp Oper SS	2	1,662	619	245	328	158	311	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		55,163	20,532	8,142	10,895	5,257	10,315	0	6
Misc Exp Oper SS	2	124,979	46,517	18,447	24,683	11,910	23,371	0	12
Misc Exp Oper SS	2	311	116	46	61	30	58	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	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	189	70	28	37	18	35	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
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	4,600	1,712	679	909	438	860	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5	2	1	1	1	1	0	0
Misc Plant Maint SS	2	22,872	8,513	3,376	4,517	2,180	4,277	0	2
TOTAL SS EXPENSE - MAINTENANCE		152,956	56,930	22,576	30,209	14,577	28,603	0	15
TOTAL SS EXPENSE		208,118	77,462	30,718	41,103	19,834	38,918	0	21
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	(6)	(2)	(1)	(1)	(1)	(1)	0	(0)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	48,786	17,143	7,342	10,674	4,742	8,874	0	5
Labor & Exp Oper Pump	6	48	18	7	10	5	9	0	0
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	197	73	29	39	19	37	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		49,026	17,233	7,378	10,722	4,765	8,919	0	5

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	686	255	101	135	65	128	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	455	169	67	90	43	85	0	0
Pump Equip Maint P	6	1,133	422	167	224	108	212	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		2,274	846	336	449	217	425	0	0
TOTAL PUMPING EXPENSES		51,300	18,079	7,713	11,171	4,982	9,344	0	5
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	64,323	22,603	9,681	14,074	6,252	11,700	0	6
Labor & Exp Oper WT	2	9,963	3,708	1,471	1,968	950	1,863	0	1
Labor & Exp Oper WT	2	6,144	2,287	907	1,213	586	1,149	0	1
Misc Exp Oper WT	2	(1)	(0)	(0)	(0)	(0)	(0)	0	(0)
Misc Exp Oper WT	1	42,036	14,772	6,326	9,198	4,086	7,646	0	4
Misc Exp Oper WT	2	2,587	963	382	511	247	484	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		125,052	44,332	18,766	26,963	12,120	22,842	0	13
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	15,246	5,675	2,250	3,011	1,453	2,851	0	2
TOTAL WT EXPENSE - MAINTENANCE		15,246	5,675	2,250	3,011	1,453	2,851	0	2
TOTAL WT EXPENSE		140,298	50,007	21,016	29,974	13,573	25,693	0	14
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	501	172	59	59	38	84	17	73
TD Lines Exp	7	69,702	21,378	7,354	7,298	4,754	10,413	3,555	14,937
TD Lines Exp	7	2,361	724	249	247	161	353	120	506
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	(5)	(4)	(1)	(0)	(0)	(0)	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	242	206	24	3	7	1	1	0
Misc Exp Oper TD	11	140	43	15	15	10	21	7	30
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
Misc Exp Oper TD	11	5,171	1,596	546	540	352	770	262	1,102
Rents Oper TD	11	173	53	18	18	12	26	9	37
TOTAL T & D EXPENSE OPERATION		78,285	24,168	8,264	8,179	5,333	11,668	3,972	16,885
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	21,233	13,275	1,981	798	800	943	374	3,064
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	2,383	731	251	250	163	356	122	511
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	5,317	4,522	531	64	154	19	28	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	70	51	9	5	4	2	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	713	0	0	0	0	0	0	713
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	87,203	54,519	8,136	3,279	3,288	3,872	1,535	12,583
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		116,919	73,097	10,908	4,396	4,408	5,191	2,058	16,871
TOTAL T & D EXPENSE		195,204	97,266	19,173	12,575	9,741	16,859	6,030	33,556
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	30,542	26,984	2,755	156	605	40	0	0
Meter Reading Exp CA	14	(40)	(35)	(4)	(0)	(1)	(0)	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	11,423	10,083	1,029	58	226	15	11	0
Cust Rec & Collection CA	13	24,644	21,753	2,220	126	488	32	25	0
Uncollectible Accts	13	29,707	26,222	2,677	152	588	39	30	0
Misc Cust Accts Exp CA	13	39	34	3	0	1	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	6,924	6,112	624	35	137	9	7	0
Cust Serv & Info Exp CA	13	(18)	(16)	(2)	(0)	(0)	(0)	(0)	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		103,221	91,137	9,303	526	2,044	134	73	0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	75,088	38,648	8,928	8,492	4,851	8,673	841	4,640
Other Supplies & Exp AG	15	2,645	1,361	314	299	171	306	30	163
Other Supplies & Exp AG	15	31,995	16,468	3,804	3,619	2,067	3,695	358	1,977
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Mgmt Fees-Corporate/Shared Service Center	15	113,056	58,190	13,442	12,787	7,303	13,058	1,266	6,987
Mgmt Fees-Call Center	13	76,250	67,306	6,870	389	1,510	99	76	0
Mgmt Fees-Belleville Lab	2	25,665	9,553	3,788	5,069	2,446	4,799	0	3
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	122,135	62,863	14,522	13,813	7,890	14,107	1,368	7,548
Outside Services AG	15	8,491	4,370	1,010	960	548	981	95	525
Outside Services AG	15	38,926	20,035	4,628	4,402	2,515	4,496	436	2,406
Property Insurance	15	(6,153)	(3,167)	(732)	(696)	(397)	(711)	(69)	(380)
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	58,823	30,906	6,500	5,376	3,382	5,882	1,018	5,753
Employee Pension & Benefits	16	83,845	44,052	9,265	7,663	4,821	8,385	1,451	8,200
Employee Pension & Benefits	16	14,032	7,372	1,551	1,283	807	1,403	243	1,372
Employee Pension & Benefits	16	39,482	20,744	4,363	3,809	2,270	3,948	683	3,861
Reg Commision Exp	15	2,371	1,220	282	268	153	274	27	147
Rents AG	15	5,734	2,951	682	649	370	662	64	354
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	39,312	20,234	4,674	4,446	2,540	4,541	440	2,429
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		731,696	403,106	83,891	72,429	43,247	74,597	8,327	45,986
General Plant Maint AG	15	315	162	37	36	20	36	4	19
General Plant Maint AG	15	3,927	2,021	467	444	254	454	44	243
TOTAL A & G EXPENSE - MAINTENANCE		4,242	2,184	504	480	274	490	48	262
TOTAL A & G EXPENSE		735,938	405,289	84,395	72,909	43,521	75,087	8,374	46,248
Total Operation & Maintenance Expenses		1,434,080	739,240	172,320	168,259	93,693	166,036	14,477	79,843

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,671	622	247	330	159	313	0	0
Struct & Imp P	6	1,266	471	187	250	121	237	0	0
Struct & Imp WT	2	54,799	20,396	8,088	10,823	5,222	10,247	0	5
Struct & Imp TD	7	1,850	567	195	194	126	276	94	396
Struct & Imp Offices	15	2,936	1,511	349	332	190	339	33	181
Struct & Imp Store, Shop, Gar	15	592	305	70	67	38	68	7	37
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	1	0	1	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	15,608	5,809	2,304	3,083	1,487	2,919	0	2
Supply Mains	2	13,869	5,162	2,047	2,739	1,322	2,593	0	1
Power Generation Equip Othe	6	107	40	16	21	10	20	0	0
Pump Equip Electric	6	18,092	6,734	2,670	3,573	1,724	3,383	0	2
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	71,103	26,465	10,495	14,043	6,776	13,296	0	7
Dist Reservoirs & Standpipe	5	6,856	2,349	808	801	522	1,144	237	997
Elevated Tanks & Standpipes	5	1,057	362	124	124	80	176	37	154
Ground Level Facilities	5	441	151	52	52	34	74	15	64
TD Mains Not Classified by	4	40,774	12,505	4,302	4,269	2,781	6,092	2,079	8,738
TD Mains 4 & Less "	4	2,741	841	289	287	187	409	140	587
TD Mains 6 to 8* "	4	13,642	4,184	1,439	1,428	930	2,038	696	2,924
TD Mains 10 to 16* "	3	10,620	3,728	1,478	1,978	955	1,872	117	491
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	465	0	0	0	0	0	0	465
Services	10	51,276	43,605	5,122	620	1,482	185	272	0
Meters Bronze Case	9	8,860	6,454	1,087	657	468	195	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,753	1,277	215	130	93	39	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	19,487	14,194	2,391	1,446	1,029	429	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	7,194	0	0	0	0	0	0	7,194
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	236	72	25	25	16	35	12	51
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	487	251	58	55	31	56	5	30
Comp & Periph Equip	15	8,437	4,343	1,003	954	545	975	94	521
Computer Software	15	16,333	8,407	1,942	1,847	1,055	1,886	183	1,009

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	2,397	1,234	285	271	155	277	27	148
Other Office Equipment	15	560	288	67	63	36	65	6	35
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	318	163	38	36	20	37	4	20
Tools,Shop,Garage Equip	15	2,195	1,130	261	248	142	254	25	136
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	571	212	84	113	54	107	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	547	282	65	62	35	63	6	34
Comm Equip Non-Telephone	15	1,010	520	120	114	65	117	11	62
Comm Equip Telephone	15	278	143	33	31	18	32	3	17
Misc Equipment	15	410	211	49	46	26	47	5	25
Total Depreciation Expense		380,839	174,988	48,006	51,115	27,936	50,295	4,108	24,333
Amort-Other UP, Depr Clac,COR	18	1,786	754	226	253	136	254	24	138
Taxes Other Than Income									
Utility Reg Assessment Fee	19	17,114	8,071	2,114	2,204	1,208	2,196	197	1,124
Property Taxes	18	129,022	54,486	16,360	18,244	9,844	18,373	1,716	9,986
FUTA	16	318	167	35	29	18	32	6	31
FICA	16	21,162	11,118	2,338	1,934	1,217	2,116	366	2,070
SUTA	16	811	426	90	74	47	81	14	79
Other Taxes & Licenses	15	4,553	2,343	541	515	294	526	51	281
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		172,980	76,612	21,478	23,000	12,629	23,323	2,349	13,572
Income Taxes	18	278,664	117,680	35,335	39,403	21,262	39,682	3,706	21,569
Utility Income Available for Return	18	808,589	341,459	102,527	114,332	61,694	115,140	10,754	62,583
Total Cost of Service		3,076,918	1,450,733	379,892	396,361	217,350	394,731	35,418	202,039
Less: Other Water Revenues	19	(48,843)	(48,843)	0	0	0	0	0	0
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		(48,843)	(48,843)	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 3,028,075	\$ 1,401,890	\$ 379,892	\$ 396,361	\$ 217,350	\$ 394,731	\$ 35,418	\$ 202,039
Reallocation of Public Fire	20	0	119,911	31,400	32,762	17,965	0		(202,039)
Total		\$ 3,028,075	\$ 1,521,802	\$ 411,292	\$ 429,123	\$ 235,315	\$ 394,731	\$ 35,418	\$ -
		\$ 48,843	\$ 48,843						
		\$ 3,076,918	\$ 1,570,644						

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
RATE BASE									
Organization	17	\$ 2,483	\$ 1,048	\$ 315	\$ 351	\$ 189	\$ 354	\$ 33	\$ 192
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	9,497	3,766	5,039	2,432	4,771	0	3
Land & Ld Rights P	6	58,808	21,888	8,680	11,615	5,604	10,997	0	6
Land & Ld Rights WT	2	13,920	5,181	2,055	2,749	1,327	2,603	0	1
Land & Ld Rights TD	7	13,336	4,090	1,407	1,396	910	1,992	680	2,858
Land & Land Rights AG	15	2,057	1,059	245	233	133	238	23	127
Struct & Imp SS	2	68,215	25,390	10,069	13,472	6,501	12,756	0	7
Struct & Imp P	6	73,206	27,247	10,805	14,458	6,977	13,690	0	7
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	3,361,873	1,251,289	496,212	663,970	320,386	628,670	0	336
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	69,287	21,250	7,310	7,254	4,725	10,351	3,534	14,848
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	122,345	62,971	14,547	13,837	7,903	14,131	1,370	7,561
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	24,657	12,691	2,932	2,789	1,593	2,848	276	1,524
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	183	64	28	40	18	33	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	934,615	347,864	137,949	184,586	89,069	174,773	0	93
Supply Mains	2	866,809	322,626	127,941	171,195	82,607	162,093	0	87
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
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
Other Sources of Supply	2	1,730	644	255	342	165	324	0	0
Power Generation Equip Othe	6	5,353	1,992	790	1,057	510	1,001	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	741,464	275,973	109,440	146,439	70,662	138,654	0	74
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	33,882	12,611	5,001	6,692	3,229	6,336	0	3
WT Equip Non-Media	2	2,488,498	926,219	367,302	491,478	237,154	465,349	0	248
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
Other WT Equip Non Media	2	23,864	8,882	3,522	4,713	2,274	4,463	0	2

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
WT Equip Filter Media	2	69,180	25,749	10,211	13,663	6,593	12,937	0	7
Dist Reservoirs & Standpipe	5	304,708	104,393	35,895	35,620	23,188	50,825	10,543	44,305
Elevated Tanks & Standpipes	5	46,971	16,092	5,533	5,491	3,574	7,835	1,625	6,830
Ground Level Facilities	5	19,616	6,720	2,311	2,293	1,493	3,272	679	2,852
TD Mains Not Classified by	7	2,718,252	833,688	286,776	284,601	185,385	406,107	138,631	582,521
TD Mains 4 & Less	4	182,724	56,041	19,277	19,131	12,462	27,299	9,319	39,158
TD Mains 6 to 8"	4	909,483	278,938	95,950	95,223	62,027	135,877	46,384	194,902
TD Mains 10 to 16"	3	707,992	248,505	98,552	131,899	63,648	124,819	7,788	32,709
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
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	30,970	0	0	0	0	0	0	30,970
Services	10	1,664,804	1,415,749	168,314	20,144	48,113	5,993	8,823	0
Meters Bronze Case	9	364,606	265,579	44,737	27,054	19,251	8,021	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	72,150	52,554	8,853	5,354	3,810	1,587	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	801,924	584,121	98,396	59,503	42,342	17,642	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	374,688	0	0	0	0	0	0	374,688
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	11,787	3,618	1,245	1,235	805	1,762	602	2,528
Other P/E CPS	15	5,010	2,579	596	567	324	579	56	310
Office Furniture & Equip	15	12,173	6,265	1,447	1,377	786	1,406	136	752
Comp & Periph Equip	15	59,043	30,390	7,020	6,678	3,814	6,819	661	3,649
Computer Software	15	114,298	58,829	13,590	12,927	7,384	13,201	1,280	7,064
Comp Software Personal	15	1,614	831	192	183	104	186	18	100
Data Handling Equipment	15	35,936	18,496	4,273	4,064	2,321	4,151	402	2,221
Other Office Equipment	15	8,391	4,319	998	949	542	969	94	519
Trans Equip Lt Duty Trks	15	23,414	12,051	2,784	2,648	1,513	2,704	262	1,447
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	18,478	9,511	2,197	2,090	1,194	2,134	207	1,142
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	11,065	5,695	1,318	1,251	715	1,278	124	684
Tools,Shop,Garage Equip	15	43,905	22,598	5,220	4,966	2,836	5,071	492	2,713
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	14,270	5,311	2,106	2,818	1,360	2,668	0	1
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	8,027	4,131	954	908	519	927	90	496
Comm Equip Non-Telephone	15	20,195	10,394	2,401	2,284	1,305	2,332	226	1,248
Comm Equip Telephone	15	4,172	2,148	496	472	270	482	47	258
Misc Equipment	15	8,193	4,217	974	927	529	946	92	506

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		17,600,149	7,429,992	2,231,185	2,490,026	1,342,572	2,506,259	234,497	1,362,557
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(10,231)	(5,266)	(1,216)	(1,157)	(661)	(1,182)	(115)	(632)
Materials and Supplies	15	18,431	9,487	2,191	2,085	1,191	2,129	206	1,139
Prepayments	15	9,386	4,831	1,116	1,062	606	1,084	105	580
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(1,671,364)	(705,650)	(211,929)	(236,498)	(127,525)	(238,002)	(22,229)	(129,364)
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		(1,653,778)	(696,598)	(209,838)	(234,509)	(126,389)	(235,971)	(22,032)	(128,277)
Total Original Cost Measure of Value		\$ 15,946,371	\$ 6,733,394	\$ 2,021,347	\$ 2,255,517	\$ 1,216,183	\$ 2,270,288	\$ 212,465	\$ 1,234,280

T&D OP BASIS FOR FACTOR 11	72,801	22,476	7,685	7,606	4,960	10,851	3,694	15,516	(14.3)
FACTOR 11		0.3087	0.1056	0.1045	0.0681	0.1490	0.0507	0.2131	0.9997
T&D Mnt BASIS FOR FACTOR 12	8,483	5,303	791	319	320	377	150	1,224	0.6
FACTOR 12		0.6252	0.0933	0.0376	0.0377	0.0444	0.0176	0.1443	1.0001
A&G BASIS FOR FACTOR 15	542,997	279,433	64,575	61,405	35,092	62,728	6,103	33,580	(80.9)
FACTOR 15		0.5147	0.1189	0.1131	0.0646	0.1155	0.0112	0.0618	0.9998
LABOR BASIS FOR FACTOR 16	373,421	196,206	41,251	34,128	21,474	37,340	6,476	36,505	(41.5)
FACTOR 16		0.5254	0.1105	0.0914	0.0575	0.1000	0.0173	0.0978	0.9999
UPIS BASIS FOR FACTOR 17	17,597,666	7,428,944	2,230,870	2,489,674	1,342,382	2,505,906	234,464	1,362,365	(3,059.7)
FACTOR 17		0.4222	0.1268	0.1415	0.0763	0.1424	0.0133	0.0774	0.9999
RATE BASE BASIS FOR FACTOR 18	15,946,371	6,733,394	2,021,347	2,255,517	1,216,183	2,270,288	212,465	1,234,280	(2,896.3)
FACTOR 18		0.4223	0.1268	0.1414	0.0763	0.1424	0.0133	0.0774	0.9999
TOTAL COS BASIS FOR FACTOR 19	3,057,433	1,441,441	377,496	393,889	215,989	392,261	35,195	200,768	(394.2)
FACTOR 19		0.4716	0.1235	0.1288	0.0706	0.1283	0.0115	0.0657	1.0000
COS w/o Fire Factor 20	2,444,336	1,450,733	379,892	396,361	217,350				0
FACTOR 20		0.5935	0.1554	0.1622	0.0889				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	0.3514	0.1505	0.2188	0.0972	0.1819	-	0.0001	0.9999
2	0.3722	0.1476	0.1975	0.0953	0.1870	-	0.0001	0.9997
3	0.3510	0.1392	0.1863	0.0899	0.1763	0.0110	0.0462	0.9999
4	0.3067	0.1055	0.1047	0.0682	0.1494	0.0510	0.2143	0.9998

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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		
			(9)	(10)							
			5	0.3426	0.1178	0.1169	0.0761	0.1668	0.0346	0.1454	1.0002
			6	0.3722	0.1476	0.1975	0.0953	0.1870	-	0.0001	0.9997
			7	0.3067	0.1055	0.1047	0.0682	0.1494	0.0510	0.2143	0.9998
			8	-	-	-	-	-	-	1.0000	1.0000
			9	0.7284	0.1227	0.0742	0.0528	0.0220	-	-	1.0001
			10	0.8504	0.0999	0.0121	0.0289	0.0036	0.0053	-	1.0002
			11	0.3087	0.1056	0.1045	0.0681	0.1490	0.0507	0.2131	0.9997
			12	0.6252	0.0933	0.0376	0.0377	0.0444	0.0176	0.1443	1.0001
			13	0.8827	0.0901	0.0051	0.0198	0.0013	0.0010	-	1.0000
			14	0.8835	0.0902	0.0051	0.0198	0.0013	-	-	0.9999
			15	0.5147	0.1189	0.1131	0.0646	0.1155	0.0112	0.0618	0.9998
			16	0.5254	0.1105	0.0914	0.0575	0.1000	0.0173	0.0978	0.9999
			17	0.4222	0.1268	0.1415	0.0763	0.1424	0.0133	0.0774	0.9999
			18	0.4223	0.1268	0.1414	0.0763	0.1424	0.0133	0.0774	0.9999
			19	0.4716	0.1235	0.1288	0.0706	0.1283	0.0115	0.0657	1.0000
			20	0.5935	0.1554	0.1622	0.0889	-	-	-	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
Labor & Exp Oper SS	2	53,501	39,922	13,573	0	0	0	0	5
Labor & Exp Oper SS	2	1,662	1,240	422	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		55,163	41,162	13,995	0	0	0	0	6
Misc Exp Oper SS	2	124,979	93,259	31,707	0	0	0	0	12
Misc Exp Oper SS	2	311	232	79	0	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	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	189	141	48	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
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
Infil Gall & Tunnels Maint SS	2	4,600	3,433	1,167	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5	4	1	0	0	0	0	0
Misc Plant Maint SS	2	22,872	17,067	5,803	0	0	0	0	2
TOTAL SS EXPENSE - MAINTENANCE		152,956	114,135	38,805	0	0	0	0	15
TOTAL SS EXPENSE		208,118	155,298	52,800	0	0	0	0	21
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	(6)	(4)	(1)	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	48,786	48,781	0	0	0	0	0	5
Labor & Exp Oper Pump	6	48	36	12	0	0	0	0	0
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	197	147	50	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		49,026	48,960	61	0	0	0	0	5

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	686	512	174	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	455	340	116	0	0	0	0	0
Pump Equip Maint P	6	1,133	845	287	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		2,274	1,697	577	0	0	0	0	0
TOTAL PUMPING EXPENSES		51,300	50,657	638	0	0	0	0	5
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	64,323	64,316	0	0	0	0	0	6
Labor & Exp Oper WT	2	9,963	7,435	2,528	0	0	0	0	1
Labor & Exp Oper WT	2	6,144	4,585	1,559	0	0	0	0	1
Misc Exp Oper WT	2	(1)	(0)	(0)	0	0	0	0	(0)
Misc Exp Oper WT	1	42,036	42,032	0	0	0	0	0	4
Misc Exp Oper WT	2	2,587	1,930	656	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		125,052	120,297	4,743	0	0	0	0	13
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	15,246	11,377	3,868	0	0	0	0	2
TOTAL WT EXPENSE - MAINTENANCE		15,246	11,377	3,868	0	0	0	0	2
TOTAL WT EXPENSE		140,298	131,674	8,610	0	0	0	0	14
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	501	152	0	258	0	0	0	90
TD Lines Exp	7	69,702	19,001	0	32,202	0	0	0	18,492
TD Lines Exp	7	2,361	644	0	1,091	0	0	0	626
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	(5)	0	0	0	(5)	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	242	0	0	0	0	241	0	1
Misc Exp Oper TD	11	140	38	0	65	(0)	0	0	37
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	5,171	1,406	0	2,383	(1)	17	0	1,365
Rents Oper TD	11	173	47	0	80	(0)	1	0	46
TOTAL T & D EXPENSE OPERATION		78,285	21,288	0	36,079	(6)	259	0	20,657
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	21,233	1,626	0	2,756	174	13,239	0	3,438
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	2,383	650	0	1,101	0	0	0	632
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	5,317	0	0	0	0	5,289	0	28
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	70	0	0	0	70	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	713	0	0	0	0	0	0	713
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	87,203	6,680	0	11,319	715	54,371	0	14,118
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		116,919	8,956	0	15,176	959	72,899	0	18,929
TOTAL T & D EXPENSE		195,204	30,244	0	51,255	953	73,158	0	39,586
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	30,542	0	0	0	0	0	30,542	0
Meter Reading Exp CA	14	(40)	0	0	0	0	0	(40)	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	11,423	0	0	0	0	0	11,412	11
Cust Rec & Collection CA	13	24,644	0	0	0	0	0	24,619	25
Uncollectible Accts	13	29,707	0	0	0	0	0	29,677	30
Misc Cust Accts Exp CA	13	39	0	0	0	0	0	39	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	6,924	0	0	0	0	0	6,917	7
Cust Serv & Info Exp CA	13	(18)	0	0	0	0	0	(18)	(0)
TOTAL CUSTOMER ACCOUNTING EXPENSE		103,221	0	0	0	0	0	103,148	73

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	75,088	29,420	8,583	7,088	135	10,114	14,267	5,489
Other Supplies & Exp AG	15	2,645	1,036	302	250	5	356	503	193
Other Supplies & Exp AG	15	31,995	12,536	3,657	3,020	58	4,310	6,079	2,339
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Mgmt Fees-Corporate/Shared Service Center	15	113,056	44,295	12,922	10,672	204	15,229	21,481	6,264
Mgmt Fees-Call Center	13	76,250	0	0	0	0	0	76,174	76
Mgmt Fees-Belleville Lab	2	25,665	19,151	6,511	0	0	0	0	3
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	122,135	47,852	13,960	11,530	220	16,452	23,206	8,928
Outside Services AG	15	8,491	3,327	970	802	15	1,144	1,513	621
Outside Services AG	15	38,926	15,251	4,449	3,675	70	5,243	7,396	2,845
Property Insurance	15	(6,153)	(2,411)	(703)	(581)	(11)	(829)	(1,169)	(450)
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	18	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	58,823	17,200	4,123	8,594	171	13,082	8,865	6,771
Employee Pension & Benefits	16	83,845	24,516	5,878	12,250	243	18,647	12,636	9,651
Employee Pension & Benefits	16	14,032	4,103	984	2,050	41	3,121	2,115	1,615
Employee Pension & Benefits	16	39,482	11,545	2,768	5,768	114	8,781	5,950	4,544
Reg Commision Exp	15	2,371	929	271	224	4	319	450	173
Rents AG	15	5,734	2,247	655	541	10	772	1,089	419
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	39,312	15,403	4,493	3,711	71	5,295	7,469	2,874
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		731,696	246,399	69,824	69,594	1,349	102,037	188,122	54,355
General Plant Maint AG	15	315	123	36	30	1	42	60	23
General Plant Maint AG	15	3,927	1,539	449	371	7	529	746	287
TOTAL A & G EXPENSE - MAINTENANCE		4,242	1,662	485	400	8	571	806	310
TOTAL A & G EXPENSE		735,938	248,061	70,309	69,994	1,357	102,608	188,928	54,666
Total Operation & Maintenance Expenses		1,434,080	615,934	132,357	121,250	2,310	175,766	292,076	94,365

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,671	1,247	424	0	0	0	0	0
Struct & Imp P	6	1,266	945	321	0	0	0	0	0
Struct & Imp WT	2	54,799	40,891	13,902	0	0	0	0	5
Struct & Imp TD	7	1,850	504	0	855	0	0	0	491
Struct & Imp Offices	15	2,936	1,150	336	277	5	396	558	215
Struct & Imp Store, Shop, Gar	15	592	232	68	56	1	80	112	43
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	2	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	15,608	11,647	3,960	0	0	0	0	2
Supply Mains	2	13,869	10,349	3,519	0	0	0	0	1
Power Generation Equip Othe	6	107	80	27	0	0	0	0	0
Pump Equip Electric	6	18,092	13,500	4,590	0	0	0	0	2
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	71,103	53,057	18,039	0	0	0	0	7
Dist Reservoirs & Standpipe	5	6,856	2,066	0	3,536	0	0	0	1,234
Elevated Tanks & Standpipes	5	1,057	322	0	545	0	0	0	190
Ground Level Facilities	5	441	134	0	228	0	0	0	79
TD Mains Not Classified by	4	40,774	11,119	0	18,833	0	0	0	10,817
TD Mains 4 & Less	4	2,741	747	0	1,266	0	0	0	727
TD Mains 6 to 8"	4	13,642	3,720	0	6,301	0	0	0	3,619
TD Mains 10 to 16"	3	10,620	7,472	2,541	0	0	0	0	607
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
Fire Mains	8	465	0	0	0	0	0	0	465
Services	10	51,276	0	0	0	0	51,004	0	272
Meters Bronze Case	9	8,860	0	0	0	8,860	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,753	0	0	0	1,753	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	19,487	0	0	0	19,487	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	7,194	0	0	0	0	0	0	7,194
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	236	64	0	109	0	0	0	63
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	487	191	56	46	1	66	93	36
Comp & Periph Equip	15	8,437	3,306	964	796	15	1,137	1,603	617
Computer Software	15	16,333	6,399	1,867	1,542	29	2,200	3,103	1,194

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	2,397	939	274	226	4	323	455	175
Other Office Equipment	15	560	219	64	53	1	75	106	41
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	316	124	36	30	1	43	60	23
Tools,Shop,Garage Equip	15	2,195	860	251	207	4	296	417	160
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	571	426	145	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	547	214	63	52	1	74	104	40
Comm Equip Non-Telephone	15	1,010	396	115	95	2	136	192	74
Comm Equip Telephone	15	278	109	32	26	1	37	53	20
Misc Equipment	15	410	161	47	39	1	55	78	30
Total Depreciation Expense		380,839	172,614	51,640	35,118	30,166	55,921	6,935	28,444
Amort-Other UP	18	1,786	856	249	208	126	175	11	162
Taxes Other Than Income									
Utility Reg Assessment Fee	19	17,114	7,722	1,990	1,687	662	1,996	1,735	1,321
Property Taxes	18	129,022	61,814	17,999	14,992	9,083	12,657	761	11,702
FUTA	16	318	93	22	46	1	71	48	37
FICA	16	21,162	6,188	1,483	3,092	61	4,706	3,189	2,436
SUTA	16	811	237	57	118	2	180	122	93
Other Taxes & Licenses	15	4,553	1,784	520	430	6	613	865	333
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		172,980	77,838	22,072	20,366	9,818	20,223	6,721	15,922
Income Taxes	18	278,664	133,508	38,874	32,381	19,618	27,337	1,644	25,275
Utility Income Available for Return	18	808,569	387,385	112,795	93,956	56,923	79,321	4,771	73,337
Total Cost of Service		3,076,918	1,388,135	357,987	303,278	118,961	358,742	312,157	237,505
Less: Other Water Revenues	19	(48,843)	(22,038)	(5,680)	(4,816)	(1,890)	(5,695)	(4,953)	(3,771)
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		(48,843)	(22,038)	(5,680)	(4,816)	(1,890)	(5,695)	(4,953)	(3,771)
Total Cost of Service Related to Sales of Water		3,028,075	1,366,097	352,306	298,462	117,071	353,047	307,205	233,734
Reallocation of Public Fire	20	0	136,841	35,296	29,902		0	0	(202,039)
Total		\$ 3,028,075	\$ 1,502,938	\$ 387,603	\$ 328,364	\$ 117,071	\$ 353,047	\$ 307,205	\$ 31,696
			664,450			71,286	60,553	702,996	
			2.262			1.64	5.83		
						0.14	0.49	0.44	
								1.06	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	2,483	1,190	347	289	175	244	14	225
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	19,040	6,473	0	0	0	0	3
Land & Ld Rights P	6	58,808	43,883	14,920	0	0	0	0	6
Land & Ld Rights WT	2	13,920	10,387	3,532	0	0	0	0	1
Land & Ld Rights TD	7	13,336	3,635	0	6,161	0	0	0	3,538
Land & Land Rights AG	15	2,057	806	235	194	4	277	391	150
Struct & Imp SS	2	68,215	50,902	17,306	0	0	0	0	7
Struct & Imp P	6	73,206	54,626	18,572	0	0	0	0	7
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	3,361,873	2,508,630	852,907	0	0	0	0	336
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr 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	69,287	18,888	0	32,011	0	0	0	18,382
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	122,345	47,935	13,984	11,549	220	16,480	23,246	8,943
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	24,657	9,661	2,818	2,328	44	3,321	4,685	1,802
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	183	183	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	934,615	697,410	237,112	0	0	0	0	93
Supply Mains	2	866,809	646,813	219,909	0	0	0	0	87
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctr 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	1,730	1,291	439	0	0	0	0	0
Power Generation Equip Othe	6	5,353	3,994	1,358	0	0	0	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	741,484	553,280	188,109	0	0	0	0	74
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 Ctr 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	33,882	25,283	8,596	0	0	0	0	3
WT Equip Non-Media	2	2,488,498	1,856,917	631,332	0	0	0	0	249
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr 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	23,864	17,807	6,054	0	0	0	0	2

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WT Equip Filter Media	2	69,180	51,622	17,551	0	0	0	0	7
Dist Reservoirs & Standpipe	5	304,708	92,723	0	157,138	0	0	0	54,847
Elevated Tanks & Standpipes	5	46,971	14,293	0	24,223	0	0	0	8,455
Ground Level Facilities	5	19,616	5,969	0	10,116	0	0	0	3,531
TD Mains Not Classified by	7	2,718,252	740,995	0	1,255,832	0	0	0	721,152
TD Mains 4 & Less	4	182,724	49,829	0	84,400	0	0	0	48,477
TD Mains 6 to 8"	4	909,483	248,016	0	420,090	0	0	0	241,286
TD Mains 10 to 16"	3	707,992	498,143	169,422	0	0	0	0	40,497
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
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	30,970	0	0	0	0	0	0	30,970
Services	10	1,664,804	0	0	0	0	1,655,981	0	8,823
Meters Bronze Case	9	364,606	0	0	0	364,606	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	72,150	0	0	0	72,150	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	801,924	0	0	0	801,924	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	374,686	0	0	0	0	0	0	374,686
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	11,797	3,216	0	5,450	0	0	0	3,130
Other P/E CPS	15	5,010	1,963	573	473	9	875	952	366
Office Furniture & Equip	15	12,173	4,769	1,391	1,149	22	1,640	2,313	890
Comp & Periph Equip	15	59,043	23,133	6,749	5,574	106	7,953	11,218	4,316
Computer Software	15	114,298	44,782	13,064	10,790	206	15,396	21,717	8,355
Comp Software Personal	15	1,614	632	185	152	3	217	307	118
Data Handling Equipment	15	35,836	14,080	4,107	3,392	65	4,841	6,828	2,627
Other Office Equipment	15	8,391	3,287	959	792	15	1,130	1,594	613
Trans Equip Lt Duty Trks	15	23,414	9,174	2,676	2,210	42	3,154	4,449	1,712
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	18,478	7,240	2,112	1,744	33	2,489	3,511	1,351
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	11,065	4,335	1,265	1,045	20	1,490	2,102	809
Tools,Shop,Garage Equip	15	43,905	17,202	5,018	4,145	79	5,914	8,342	3,209
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	14,270	10,648	3,620	0	0	0	0	1
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	8,027	3,145	917	758	14	1,081	1,525	587
Comm Equip Non-Telephone	15	20,195	7,912	2,308	1,906	36	2,720	3,837	1,476
Comm Equip Telephone	15	4,172	1,635	477	394	8	562	793	305
Misc Equipment	15	8,193	3,210	936	773	15	1,104	1,557	599

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		17,600,149	8,434,515	2,457,336	2,045,079	1,239,796	1,726,669	99,379	1,597,107
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(10,231)	(4,009)	(1,169)	(966)	(18)	(1,378)	(1,944)	(748)
Materials and Supplies	15	18,431	7,221	2,107	1,740	33	2,483	3,502	1,347
Prepayments	15	9,386	3,678	1,073	886	17	1,264	1,783	686
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(1,671,364)	(800,918)	(233,322)	(194,212)	(117,664)	(163,961)	(9,360)	(151,593)
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		(1,653,778)	(794,027)	(231,312)	(192,552)	(117,632)	(161,592)	(6,018)	(150,307)
Total Original Cost Measure of Value		\$ 15,946,371	\$ 7,640,488	\$ 2,226,024	\$ 1,852,527	\$ 1,122,164	\$ 1,565,077	\$ 93,361	\$ 1,446,800

T&D OP BASIS FOR FACTOR 11	72,801	19,797	0	33,551	(5)	241	0	19,210
FACTOR 11		0.2719	0.0000	0.4809	(0.0001)	0.0033	0.0000	0.2639
T&D Mnt BASIS FOR FACTOR 12	8,483	650	0	1,101	70	5,289	0	1,373
FACTOR 12		0.0766	0.0000	0.1298	0.0082	0.6235	0.0000	0.1619
A&G BASIS FOR FACTOR 15	542,997	212,743	62,048	51,255	953	73,158	103,148	39,684
FACTOR 15		0.3918	0.1143	0.0944	0.0018	0.1347	0.1900	0.0731
LABOR BASIS FOR FACTOR 16	373,421	109,214	26,188	54,561	1,095	83,056	56,319	42,989
FACTOR 16		0.2924	0.0701	0.1461	0.0029	0.2224	0.1507	0.1151
UPIS BASIS FOR FACTOR 17	17,597,666	8,433,325	2,456,990	2,044,790	1,239,621	1,726,425	99,365	1,596,882
FACTOR 17		0.4792	0.1396	0.1162	0.0704	0.0981	0.0056	0.0907
RATE BASE BASIS FOR FACTOR 18	15,946,371	7,640,488	2,226,024	1,852,527	1,122,164	1,565,077	93,361	1,446,800
FACTOR 18		0.4791	0.1395	0.1162	0.0704	0.0981	0.0059	0.0907
TOTAL COS BASIS FOR FACTOR 19	3,057,433	1,379,484	355,725	301,367	118,295	356,428	309,971	236,011
FACTOR 19		0.4512	0.1163	0.0986	0.0387	0.1166	0.1014	0.0772
TOTAL COS BASIS FOR FACTOR 20	2,016,866	1,366,097	352,306	298,462				
FACTOR 20		0.6773	0.1747	0.1480				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9999	-	-	-	-	-	0.0001
2	0.7462	0.2537	-	-	-	-	0.0001
3	0.7036	0.2393	-	-	-	-	0.0572
4	0.2727	-	0.4619	-	-	-	0.2653

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
5	0.3043	-	0.5157	-	-	-	0.1800
6	0.7462	0.2537	-	-	-	-	0.0001
7	0.2726	-	0.4620	-	-	-	0.2653
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9947	-	0.0053
11	0.2719	-	0.4609	(0.0001)	0.0033	-	0.2639
12	0.0766	-	0.1298	0.0082	0.6235	-	0.1619
13	-	-	-	-	-	0.9990	0.0010
14	-	-	-	-	-	1.0000	-
15	0.3918	0.1143	0.0944	0.0018	0.1347	0.1900	0.0731
16	0.2924	0.0701	0.1461	0.0029	0.2224	0.1507	0.1151
17	0.4792	0.1396	0.1162	0.0704	0.0981	0.0056	0.0907
18	0.4791	0.1395	0.1162	0.0704	0.0981	0.0059	0.0907
19	0.4512	0.1163	0.0986	0.0387	0.1166	0.1014	0.0772
20	0.6773	0.1747	0.1480	-	-	-	-

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	639.94	0.3514
Commercial	273.95	0.1505
Industrial	398.41	0.2188
Other Public Authority	177.01	0.0972
Sales for Resale	331.10	0.1819
Private Fire Protection	0.04	0.0000
Public Fire Protection	0.18	0.0001
Total	<u>1,820.64</u>	<u>0.9999</u>

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	0.3514	0.2621	0.4338	0.1101	0.3722
Commercial	0.1505	0.1123	0.1393	0.0353	0.1476
Industrial	0.2188	0.1633	0.1350	0.0342	0.1975
Other Public Authority	0.0972	0.0725	0.0900	0.0228	0.0953
Sales for Resale	0.1819	0.1358	0.2020	0.0512	0.1870
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0001	0.0001			0.0001
Total	<u>0.9999</u>	<u>0.7461</u>	<u>1.0001</u>	<u>0.2536</u>	<u>0.9997</u>

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
MEXICO DISTRICT
PSC STAFF STUDY

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 (1)	Average Daily Consumption, Thousand Gal. (2)	Maximum Day Extra Capacity		
		Factor* (3)	Rate of Flow, Thousand Gal. Per Day (4)=(2)x(3)	Allocation Factor (5)
Residential	640	1.00	640	0.4338
Commercial	274	0.75	205	0.1393
Industrial	398	0.50	199	0.1350
Other Public Authority	177	0.75	133	0.0900
Sales for Resale	331	0.90	298	0.2020
Total	1,820		1,475	1.0001

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.

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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 0.7037	(4)	(5)=(4) X 0.2393	(6)	(7)=(6) X 0.0571	(8)=(3)+(5)+(7)
Residential	0.3514	0.2473	0.4338	0.1037			0.3510
Commercial	0.1505	0.1059	0.1393	0.0333			0.1392
Industrial	0.2188	0.1540	0.1350	0.0323			0.1863
Other Public Authority	0.0972	0.0684	0.0900	0.0215			0.0899
Sales for Resale	0.1819	0.1280	0.2020	0.0483			0.1763
Private Fire Protection	0.0000	0.0000			0.1923	0.0110	0.0110
Public Fire Protection	0.0001	0.0001			0.8077	0.0461	0.0462
Total	0.9999	0.7037	1.0001	0.2391	1.0000	0.0571	0.9999

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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 1.34 and the average daily system sendout for 2006 of 2.22 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	2,220,000	0.7037
Maximum Day			
Extra Capacity	<u>0.34</u>	<u>754,800</u>	<u>0.2393</u>
Subtotal	<u>1.34</u>	2,974,800	0.9430
Fire Protection		<u>180,000</u>	<u>0.0571</u>
Total		<u>3,154,800</u>	<u>1.0001</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 E).

**MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY**

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 0.2727	(5)	(6)=(5) X 0.4620	(7)	(8)=(7) X 0.2653	(9)=(4)+(6)+(8)
Residential	26.7	0.3515	0.0959	0.4567	0.2109			0.3068
Commercial	11.4	0.1505	0.0410	0.1396	0.0645			0.1055
Industrial	16.6	0.2188	0.0597	0.0975	0.0450			0.1047
Other Public Authority	7.4	0.0972	0.0265	0.0902	0.0417			0.0682
Sales for Resale	13.8	0.1819	0.0496	0.2160	0.0998			0.1494
Private Fire Protection	0.0	0.0000	0.0000			0.1923	0.0510	0.0510
Public Fire Protection	0.0	0.0001	0.0000			0.8077	0.2143	0.2143
Total	75.9	1.0000	0.2727	1.0000	0.4619	1.0000	0.2653	0.9999

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	1,542	0.2727
Maximum Hour Extra Capacity	1.69	2,612	0.4620
Subtotal	2.69	4,154	0.7347
Fire Protection		1,500	0.2653
Total		5,654	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	0.4567
Commercial	11.4	2.5	28.5	0.1396
Industrial	16.6	1.2	19.9	0.0975
Other Public Authority	7.4	2.5	18.4	0.0902
Sales for Resale	13.8	3.2	44.1	0.2160
Total	75.9		204.4	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 E).

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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		Weighted Factor	Maximum Hour Extra Capacity		Weighted Factor	Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor		Allocation Factor	Weighted Factor		Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3043	(5)	(6)=(5) X 0.5157		(7)	(8)=(7) X 0.1800	(9)=(4)+(6)+(8)
Residential	26.664	0.3515	0.1070	0.4567	0.2356				0.3426
Commercial	11.415	0.1505	0.0458	0.1396	0.0720				0.1178
Industrial	16.601	0.2188	0.0666	0.0975	0.0503				0.1169
Other Public Authority	7.375	0.0972	0.0296	0.0902	0.0465				0.0761
Sales for Resale	13.796	0.1819	0.0554	0.2160	0.1114				0.1668
Private Fire Protection	0.002	0.0000	0.0000				0.1923	0.0346	0.0346
Public Fire Protection	0.008	0.0001	0.0000				0.8077	0.1454	0.1454
Total	75.860	1.0000	0.3044	1.0000	0.5158		1.0000	0.1800	1.0002

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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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:

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	37.11	0.3043
Extra Capacity Maximum Hour	<u>1.69</u>	<u>62.89</u>	<u>0.5157</u>
Total	<u><u>2.69</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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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	0.3722	0.3722	0.3510	0.0000	0.3068	0.0000	0.3722
Commercial	0.1476	0.1476	0.1392	0.0000	0.1055	0.0000	0.1476
Industrial	0.1975	0.1975	0.1863	0.0000	0.1047	0.0000	0.1975
Other Public Authority	0.0953	0.0953	0.0899	0.0000	0.0682	0.0000	0.0953
Sales for Resale	0.1870	0.1870	0.1763	0.0000	0.1494	0.0000	0.1870
Private Fire Protection	0.0000	0.0000	0.0110	0.0000	0.0510	0.0000	0.0000
Public Fire Protection	0.0001	0.0001	0.0462	0.0000	0.2143	0.0000	0.0001
Total	<u>0.9997</u>	<u>0.9997</u>	<u>0.9999</u>	<u>0.0000</u>	<u>0.9999</u>	<u>0.0000</u>	<u>0.9997</u>

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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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 (1)	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor (6)=(3)+(5)
	Allocation Factor 3 (2)	Weighted Factor (3)=(2)X 0.0000	Allocation Factor 4 (4)	Weighted Factor (5)=(4)X 1.0000	
Residential	0.3510	0.0000	0.3067	0.3067	0.3067
Commercial	0.1392	0.0000	0.1055	0.1055	0.1055
Industrial	0.1863	0.0000	0.1047	0.1047	0.1047
Other Public Authority	0.0899	0.0000	0.0682	0.0682	0.0682
Sales for Resale	0.1763	0.0000	0.1494	0.1494	0.1494
Private Fire Protection	0.0110	0.0000	0.0510	0.0510	0.0510
Public Fire Protection	0.0462	0.0000	0.2143	0.2143	0.2143
Total	0.9999	0.0000	0.9998	0.9998	0.9998

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	19,677	0.0000
Distribution Mains	442,904	1.0000
Total	462,581	1.0000

Assigned all to Max Hour Consumption NO FUNCTIONALIZATION
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FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification <u>(1)</u>	Allocation Factor <u>(3)</u>
Public Fire Protection	1.0000
Total	<u>1.0000</u>

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 the following page and summarized below.

Customer Classification <u>(1)</u>	5/8" Dollar Equivalents <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	51,923	0.7284
Commercial	8,745	0.1227
Industrial	5,289	0.0742
Other Public Authority	3,761	0.0528
Sales for Resale	1,568	0.0220
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u>71,286</u>	<u>1.0001</u>

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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 following page and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	51,766	0.8504
Commercial	6,078	0.0999
Industrial	735	0.0121
Other Public Authority	1,757	0.0289
Sales for Resale	217	0.0036
Private Fire Protection	321	0.0053
Total	<u>60,874</u>	<u>1.0002</u>

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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	\$ 22,476	0.3088
Commercial	7,685	0.1056
Industrial	7,606	0.1045
Other Public Authority	4,960	0.0681
Sales for Resale	10,851	0.1491
Private Fire Protection	3,694	0.0507
Public Fire Protection	15,516	0.2132
Total	<u>72,787</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	\$ 5,303	0.6251
Commercial	791	0.0933
Industrial	319	0.0376
Other Public Authority	320	0.0377
Sales for Resale	377	0.0444
Private Fire Protection	150	0.0176
Public Fire Protection	1,224	0.1443
Total	<u>\$8,483</u>	<u>1.0000</u>

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FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification <u>(1)</u>	Total Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	51,710	0.8827
Commercial	5,279	0.0901
Industrial	301	0.0051
Other Public Authority	1,157	0.0198
Sales for Resale	79	0.0013
Private Fire Protection	58	0.0010
Public Fire Protection	<u>0</u>	<u>0.0000</u>
Total	<u><u>58,583</u></u>	<u><u>1.0000</u></u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification <u>(1)</u>	Total Metered Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	51,710	0.8835
Commercial	5,279	0.0902
Industrial	301	0.0051
Other Public Authority	1,157	0.0198
Sales for Resale	<u>79</u>	<u>0.0013</u>
Total	<u><u>58,525</u></u>	<u><u>0.9999</u></u>

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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 <u>(1)</u>	Operation & Maintenance Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$279,433	0.5148
Commercial	64,575	0.1189
Industrial	61,405	0.1131
Other Public Authority	35,092	0.0646
Sales for Resale	62,728	0.1155
Private Fire Protection	6,103	0.0112
Public Fire Protection	<u>33,580</u>	<u>0.0619</u>
Total	<u><u>\$542,916</u></u>	<u><u>1.0000</u></u>

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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	\$196,206	0.5255
Commercial	41,251	0.1105
Industrial	34,128	0.0914
Other Public Authority	21,474	0.0575
Sales for Resale	37,340	0.1000
Private Fire Protection	6,476	0.0173
Public Fire Protection	36,505	0.0978
Total	<u>\$373,380</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	\$7,428,944	0.4222
Commercial	2,230,870	0.1268
Industrial	2,489,674	0.1415
Other Public Authority	1,342,382	0.0763
Sales for Resale	2,505,906	0.1424
Private Fire Protection	234,464	0.0133
Public Fire Protection	1,362,365	0.0774
Total	<u>\$17,594,606</u>	<u>0.9999</u>

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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 following pages and summarized below.

Customer Classification <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$6,733,394	0.4223
Commercial	2,021,347	0.1268
Industrial	2,255,517	0.1415
Other Public Authority	1,216,183	0.0763
Sales for Resale	2,270,288	0.1424
Private Fire Protection	212,465	0.0133
Public Fire Protection	1,234,280	0.0774
Total	<u>\$15,943,475</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 <u>(1)</u>	Total Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$1,441,441	0.4715
Commercial	377,496	0.1235
Industrial	393,889	0.1288
Other Public Authority	215,989	0.0707
Sales for Resale	392,261	0.1283
Private Fire Protection	35,195	0.0115
Public Fire Protection	200,768	0.0657
Total	<u>\$3,057,039</u>	<u>1.0000</u>