MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2002

Customer Classification	Cost of Service Amount (Schedule B)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 2,387,555	62.1%	$ 1,693,760	59.1%	$ 2,387,555	62.2%	$ 693,795	41.0%
Commercial	1,188,560	31.0%	821,804	28.7%	1,188,560	31.0%	366,756	44.6%
Industrial	170,998	4.5%	183,869	6.5%	170,998	4.5%	(12,871)	-7.0%
Public Authority	49,930	1.3%	53,371	1.9%	49,930	1.3%	(3,441)	-6.4%
Sales for Resale	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Private Fire Service	43,048	1.1%	112,489	3.9%	43,047	1.1%	(69,442)	-61.7%
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,840,091	100.0%	2,865,293	100.1%	3,840,090	100.1%	974,797	34.0%
Other Revenues	26,568		26,568		26,568		-	0.0%
Total	$ 3,866,659		$ 2,891,861		$ 3,866,658		$ 974,797	33.7%
True-Up Estimate	$113,934				$113,934		$113,934	
Total w/ True-up	3,980,593				$ 3,980,592		$ 1,088,731	37.6%

Schedule A-1-SJFC

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission | **Case No. WR-2003-0500**
Company: Missouri-American Water Company | **STAFF - JEFFERSON CITY**
District: Jefferson City |

Line #	Class/ Description	Present Pro Forma Rates Sales ('000 Gal)	Present Pro Forma Rates Total Revenue	Proposed Pro Forma Rates Sales ('000 Gal)	Proposed Pro Forma Rates Total Revenue	Dollar Change	Percentage Change
1							
2	**Monthly Billing:**						
3							
4	Residential	541,574	$1,693,760	541,574	$2,387,555	$693,795	40.96%
5	Commercial & Interruptible	478,029	821,804	478,029	1,188,560	366,756	44.63%
6	Industrial	99,737	183,869	99,737	170,998	(12,871)	-7.00%
7	Other Public Authority	20,590	53,371	20,590	49,930	(3,441)	-6.45%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	112,489	0	43,047	(69,442)	-61.73%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	1,139,930	2,865,293	1,139,930	3,840,090	$974,797	34.02%
13							
14							
15	**Miscellaneous Revenues:**						
16							
17	Reconnect Charges		13,220		13,220	0	0.00%
18	Returned Check Charge		4,582		4,582	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		8,623		6,205	(2,418)	-28.04%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		144		144	0	0.00%
23							
24			$2,891,861		$3,864,240	972,379	33.62%
25							
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Schedule B-1-SJFC

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Residential:**										
3	Minimum Charge:										
4	5/8" Monthly	105,015		$7.76	$814,916	105,015		$ 9.87	$1,036,891	$221,975	27.24%
5	3/4" Monthly	12		8.49	102	12		$ 10.08	121	19	18.63%
6	1" Monthly	1,114		9.96	11,095	1,114		$ 10.93	12,173	1,078	9.72%
7	1-1/2" Monthly	31		13.63	423	31		$ 13.55	420	(3)	-0.71%
8	2" Monthly	64		18.02	1,153	64		$ 15.64	1,001	(152)	-13.18%
9	3" Monthly	0		28.30	0	0		$ 28.16	0	0	0.00%
10	4" Monthly	0		42.97	0	0		$ 35.83	0	0	0.00%
11	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		79,465	$0.0000	0		79,465	$2.4686	196,170	196,170	0.00%
19	Second Block		67,746	2.8324	191,884		67,746	2.4686	167,240	(24,644)	-12.84%
20	Third Block		393,847	1.7118	674,187		393,847	2.4686	972,265	298,078	44.21%
21	Fourth Block		516	0.0000	0		516	2.4686	1,274	1,274	0.00%
22											
23											
24	Total		541,574		$1,693,760		541,574		$2,387,555	$693,795	40.96%
25											
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Schedule B-2-SJFC

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

		Present Pro Forma Rates				Proposed Pro Forma Rates					
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Commercial:**										
3	Minimum Charge:										
4	5/8" Monthly	10,634		$7.76	$82,520	10,634		$ 9.87	$104,997	$22,477	27.24%
5	3/4" Monthly	0		8.49	0	0		$ 10.08	0	0	0.00%
6	1" Monthly	3,577		9.96	35,627	3,577		$ 10.93	39,088	3,461	9.71%
7	1-1/2" Monthly	1,074		13.63	14,639	1,074		$ 13.55	14,549	(90)	-0.61%
8	2" Monthly	2,148		18.02	38,707	2,148		$ 15.64	33,589	(5,118)	-13.22%
9	3" Monthly	195		28.30	5,519	195		$ 28.16	5,492	(27)	-0.49%
10	4" Monthly	84		42.97	3,609	84		$ 35.83	3,009	(600)	-16.63%
11	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		13,249	$0.0000	0		13,249	$2.0647	27,355	27,355	0.00%
19	Second Block		12,698	2.8324	35,966		12,698	2.0647	26,217	(9,749)	-27.11%
20	Third Block		343,735	1.7118	588,406		343,735	2.0647	709,702	121,296	20.61%
21	Fourth Block		102,469	0.0000	0		102,469	2.0647	211,566	211,566	0.00%
22											
23											
24	Total		472,151		$804,993		472,151		$1,175,564	$370,571	46.03%
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

		Present Pro Forma Rates				Proposed Pro Forma Rates					
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**State Penitentiary (Interruptible Rate):**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.76	$0	0		$ 9.87	$0	$0	0.00%
5	3/4" Monthly	0		8.49	0	0		$ 10.08	0	0	0.00%
6	1" Monthly	0		9.96	0	0		$ 10.93	0	0	0.00%
7	1-1/2" Monthly	0		13.63	0	0		$ 13.55	0	0	0.00%
8	2" Monthly	0		18.02	0	0		$ 15.64	0	0	0.00%
9	3" Monthly	0		28.30	0	0		$ 28.16	0	0	0.00%
10	4" Monthly	12		42.97	516	12		$ 35.83	430	(86)	-16.67%
11	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
13						0					
14	Volumetric Charges:					0					
15	First Block		1,355	$3.0133	4,084		1,355	$2.0647	2,798	(1,286)	-31.49%
16	Second Block		1,046	1.7200	1,798		1,046	2.0647	2,159	361	20.08%
17											
18											
19	Total		2,401		$6,398		2,401		$5,387	($1,011)	-15.80%
20											
21	**Capital Complex (Interruptible Rate):**										
22	Minimum Charge:										
23	5/8" Monthly	0		$7.76	$0	0		$ 9.87	$0	$0	0.00%
24	3/4" Monthly	0		8.49	0	0		$ 10.08	0	0	0.00%
25	1" Monthly	0		9.96	0	0		$ 10.93	0	0	0.00%
26	1-1/2" Monthly	0		13.63	0	0		$ 13.55	0	0	0.00%
27	2" Monthly	0		18.02	0	0		$ 15.64	0	0	0.00%
28	3" Monthly	0		28.30	0	0		$ 28.16	0	0	0.00%
29	4" Monthly	12		42.97	516	12		$ 35.83	430	(86)	-16.67%
30	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
31	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
32						0					
33	Volumetric Charges:					0					
34	First Block		1,530	$3.4670	5,305		1,530	$2.0647	3,159	(2,146)	-40.45%
35	Second Block		1,124	$2.8267	3,176		1,124	$2.0647	2,320	(856)	-26.95%
36	Third block		824	$1.7200	1,416		824	$2.0647	1,700	284	20.06%
37							0				
38											
39	Total		3,477		$10,413		3,477		$7,609	($2,804)	-26.93%
40											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Industrial:**										
3	Minimum Charge:										
4	5/8" Monthly	36		$7.76	$279	36		$ 9.87	$355	$76	27.24%
5	3/4" Monthly	0		8.49	$0	0		$ 10.08	0	0	0.00%
6	1" Monthly	24		9.96	$239	24		$ 10.93	262	23	9.62%
7	1-1/2" Monthly	0		13.63	$0	0		$ 13.55	0	0	0.00%
8	2" Monthly	36		18.02	$649	36		$ 15.64	563	(86)	-13.25%
9	3" Monthly	36		28.30	$1,019	36		$ 28.16	1,014	(5)	-0.49%
10	4" Monthly	12		42.97	$516	12		$ 35.83	430	(86)	-16.67%
11	6" Monthly	0		79.63	$0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	$0	0		$ 107.65	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16	Volumetric Charges:										
17	First Block		85	$0.0000	0		85	2.1974	186	186	0.00%
18	Second Block		8,824	2.8324	24,993		8,824	2.1974	19,390	(5,603)	-22.42%
19	Third Block		6,069	1.7118	10,389		6,069	2.1974	13,336	2,947	28.37%
20	Fourth Block		0	0.0000	0		0	2.1974	0	0	0.00%
21											
22											
23	Total		14,978		$38,084		14,978		$35,536	($2,548)	-6.69%
24											
25	**Large Industrial:**										
26	Minimum Charge:										
27	2" Monthly	12		$787.01	$9,444	12		$731.92	$8,783	($661)	-7.00%
28	3" Monthly	0		797.29	0	0		$741.48	0	0	0.00%
29	4" Monthly	12		811.96	9,744	12		$755.12	9,061	(683)	-7.01%
30	6" Monthly	0		848.63	0	0		$789.23	0	0	0.00%
31											
32	Volumetric Charges:										
33	First Block		10,800	0.00	0		10,800	0.0000	0	0	0.00%
34	Second Block		73,960	1.71	126,597		73,960	1.5903	117,618	(8,979)	-7.09%
35											
36											
37	Total		84,760		145,785		84,760		135,462	(10,323)	-7.08%
38											
39											
40											

Schedule B-5-SJFC

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

		Present Pro Forma Rates				Proposed Pro Forma Rates					
Line # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	**Other Public Authority:**										
3	Minimum Charge:										
4	5/8" Monthly	120		$7.76	$931	120		$ 9.87	$1,185	$254	27.28%
5	3/4" Monthly	0		8.49	0	0		$ 10.08	0	0	0.00%
6	1" Monthly	72		9.96	717	72		$ 10.93	787	70	9.76%
7	1-1/2" Monthly	48		13.63	654	48		$ 13.55	650	(4)	-0.61%
8	2" Monthly	224		18.02	4,036	224		$ 15.64	3,503	(533)	-13.21%
9	3" Monthly	20		28.30	566	20		$ 28.16	563	(3)	-0.53%
10	4" Monthly	12		42.97	516	12		$ 35.83	430	(86)	-16.67%
11	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		882	$0.0000	0		882	$2.0793	1,834	1,834	0.00%
19	Second Block		10,900	2.8324	30,873		10,900	2.0793	22,664	(8,209)	-26.59%
20	Third Block		8,808	1.7118	15,078		8,808	2.0793	18,314	3,236	21.46%
21	Fourth Block		0	0.0000	0		0	2.0793	0	0	0.00%
22											
23											
24	Total		20,590		$53,371		20,590		$49,930	($3,441)	-6.45%
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

		Present Pro Forma Rates				Proposed Pro Forma Rates					
Line # 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	**Other Water Utility:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.76	$0	0		$ 9.87	$0	$0	0.00%
5	3/4" Monthly	0		8.49	0	0		$ 10.08	0	0	0.00%
6	1" Monthly	0		9.96	0	0		$ 10.93	0	0	0.00%
7	1-1/2" Monthly	0		13.63	0	0		$ 13.55	0	0	0.00%
8	2" Monthly	0		18.02	0	0		$ 15.64	0	0	0.00%
9	3" Monthly	0		28.30	0	0		$ 28.16	0	0	0.00%
10	4" Monthly	0		42.97	0	0		$ 35.83	0	0	0.00%
11	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		0	$0.0000	0		0	$2.4780	0	0	0.00%
19	Second Block		0	2.8324	0		0	2.4780	0	0	0.00%
20	Third Block		0	1.7118	0		0	2.1000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	2.1000	0	0	0.00%
22											
23											
24	Total		0		$0		0		$0	$0	0.00%
25											
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Schedule B-7-SJFC

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Miscellaneous:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.76	$0	0		$ 9.87	$0	$0	0.00%
5	3/4" Monthly	0		8.49	0	0		$ 10.08	0	0	0.00%
6	1" Monthly	0		9.96	0	0		$ 10.93	0	0	0.00%
7	1-1/2" Monthly	0		13.63	0	0		$ 13.55	0	0	0.00%
8	2" Monthly	0		18.02	0	0		$ 15.64	0	0	0.00%
9	3" Monthly	0		28.30	0	0		$ 28.16	0	0	0.00%
10	4" Monthly	0		42.97	0	0		$ 35.83	0	0	0.00%
11	6" Monthly	0		79.63	0	0		$ 53.65	0	0	0.00%
12	8" Monthly	0		0.00	0	0		$ 107.65	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
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							0				
23											
24	Total		0		$0		0		$0	$0	0.00%
25											
26											
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Schedule B-8-SJFC

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - JEFFERSON CITY

Line #	Connection Size			Number of Connections	Present Rates Annual Rate	Present Rates Total Revenue	Proposed Rates Annual Rate	Proposed Rates Total Revenue	Dollar Change	Percentage Change
1										
2	**Private Fire Service:**									
4	Private Fire Hydrant			38	$786.49	$29,887	$300.98	$11,437	($18,450)	-61.73%
6	2"			14	87.35	1,223	$33.43	468	(755)	-61.73%
8	3"		1	1	196.66	197	$75.26	75	(122)	-61.93%
10	4"		24	25	349.57	8,739	$133.78	3,344	(5,395)	-61.73%
12	6"		48	48	786.49	37,752	$300.98	14,447	(23,305)	-61.73%
14	8"	17		17	1,398.11	23,768	$535.04	9,096	(14,672)	-61.73%
16	10"	5		5	2,184.60	10,923	$836.01	4,180	(6,743)	-61.73%
18	12"		0	0	0.00	0	$0.00	0	0	0.00%
22	Total			148		$112,489		$43,047	($69,442)	-61.73%
26	**Public Fire Protection:**									
28	Public Fire Hydrants			777	0.00	0	0.00	0	0	0.00%

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0
Labor & Exp Oper SS	2	111	58	43	8	2	0	0	0	0.0
Labor & Exp Oper SS	2	31,828	16,579	12,429	2,187	541	0	10	83	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		31,939	16,637	12,472	2,194	543	0	10	83	0.0
										0.0
Misc Exp Oper SS	2	22,651	11,799	8,845	1,556	385	0	7	59	0.0
Misc Exp Oper SS	2	2,297	1,197	897	158	39	0	1	6	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	60	31	23	4	1	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	1,346	701	526	92	23	0	0	3	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infilt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	1,411	735	551	97	24	0	0	4	0.0
Misc Plant Maint SS	2	2,332	1,215	911	160	40	0	1	6	0.0
TOTAL SS EXPENSE - MAINTENANCE		30,097	15,678	11,753	2,068	512	0	9	78	0.0
TOTAL SS EXPENSE		62,036	32,315	24,225	4,262	1,055	0	19	161	0.0
										0.0
POWER AND PUMPING EXPENSES										0.0
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	207,189	97,835	86,356	18,025	3,729	0	124	1,119	0.0
Labor & Exp Oper Pump	6	17,417	8,954	6,709	1,179	293	0	31	251	0.0
Labor & Exp Oper Pump	6	1	1	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	20	10	8	1	0	0	0	0	0.0
Rents Oper P	6	87	45	34	6	1	0	0	1	0.0
TOTAL PUMPING EXPENSE - OPERATION		224,714	106,844	93,107	19,212	4,024	0	156	1,371	0.0
										0.0

Schedule C-1-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	11	6	4	1	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		11	6	4	1	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		224,725	106,850	93,111	19,213	4,024	0	156	1,371	0.0
										0.0
WATER TREATMENT										0.0
Super & Eng Oper WT	2	11,048	5,755	4,314	759	188	0	3	29	0.0
Chemicals	1	171,374	80,923	71,429	14,910	3,085	0	103	925	0.0
Labor & Exp Oper WT	2	192,368	100,204	75,120	13,216	3,270	0	58	500	0.0
Labor & Exp Oper WT	2	858	447	335	59	15	0	0	2	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	17,655	9,196	6,894	1,213	300	0	5	46	0.0
Rents Oper WT	2	(9)	(5)	(4)	(1)	(0)	0	(0)	(0)	0.0
TOTAL WT EXPENSE - OPERATION		393,294	196,521	158,088	30,155	6,857	0	169	1,502	0.0
										0.0
Super & Eng Maint WT	2	35,429	18,455	13,835	2,434	602	0	11	92	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	37,741	19,659	14,738	2,593	642	0	11	98	0.0
TOTAL WT EXPENSE - MAINTENANCE		73,170	38,114	28,573	5,027	1,244	0	22	190	0.0
TOTAL WT EXPENSE		466,464	234,635	186,661	35,182	8,101	0	191	1,693	0.0
										0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	9,441	4,994	2,568	262	124	0	173	1,320	0.0
Storage Facilty Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facilty Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	1,871	789	533	71	23	0	53	402	0.0
TD Lines Exp	7	22,493	9,483	6,406	852	279	0	634	4,838	0.0
Meter Expense	9	13,129	9,563	3,260	118	188	0	0	0	0.0
Meter Expense	9	6	4	1	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	449	238	122	12	6	0	8	63	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0

Schedule C-2-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Misc Exp Oper TD	11	(24,616)	(13,022)	(6,696)	(684)	(322)	0	(450)	(3,441)	0.0
Rents Oper TD	11	17,777	9,404	4,835	494	233	0	325	2,485	0.0
TOTAL T & D EXPENSE OPERATION		40,550	21,453	11,030	1,126	530	0	743	5,667	0.0
										0.0
Super & Eng Maint TD	12	8,517	6,336	1,508	57	59	0	324	233	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	11,321	4,773	3,224	429	140	0	319	2,435	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	77,750	61,485	12,549	171	474	0	3,071	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	5,660	4,210	1,002	38	39	0	216	155	0.0
Mat and Sup Maint TD	12	116,248	86,477	20,588	779	802	0	4,429	3,174	
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	0.0
TOTAL T & D EXPENSE - MAINTENANCE		219,496	163,281	38,871	1,474	1,515	0	8,360	5,996	0.0
										0.0
TOTAL T & D EXPENSE		260,046	184,734	49,901	2,600	2,045	0	9,102	11,663	0.0
										0.0
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	7,918	6,688	1,116	10	31	0	74	0	0.0
Meter Reading Exp CA	14	41,320	35,221	5,880	54	165	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	3,315	2,826	472	4	13	0	0	0	0.0
Cust Rec & Collection CA	13	62,550	52,830	8,820	75	244	0	582	0	0.0
Cust Rec & Collection CA	13	33,166	28,012	4,676	40	129	0	308	0	0.0
Uncollectible Accts	13	37,545	31,711	5,294	45	146	0	349	0	0.0
Misc Cust Accts Exp CA	13	(1,454)	(1,228)	(205)	(2)	(6)	0	(14)	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	2,062	1,742	291	2	8	0	19	0	0.0
Cust Serv & Info Exp CA	13	78,768	66,527	11,106	95	307	0	733	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		265,190	224,328	37,450	323	1,039	0	2,051	0	0.0
										0.0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	200,950	134,918	52,147	6,390	2,110	0	2,512	2,874	0.0
Other Supplies & Exp AG	15	32	21	8	1	0	0	0	0	0.0
Other Supplies & Exp AG	15	90,535	60,785	23,494	2,879	951	0	1,132	1,295	0.0
Other Supplies & Exp AG	15	57,679	38,726	14,968	1,834	606	0	721	825	0.0
Mgmt Fees-Coporate/Shared Service Center	15	180,297	121,051	46,787	5,733	1,893	0	2,254	2,578	0.0
Mgmt Fees-Call Center	13	97,192	82,088	13,704	117	379	0	904	0	0.0
Mgmt Fees-Belleville Lab	2	31,215	16,260	12,189	2,144	531	0	9	81	0.0
Mgmt Fees- Financial ITS	15	9,459	6,351	2,455	301	99	0	118	135	0.0
Mgmt Fees- Customer Billings ITS	13	53,406	45,107	7,530	64	208	0	497	0	0.0
Mgmt Fees-Other ITS	15	601	404	156	19	6	0	8	9	0.0
Outside Services AG	15	41,802	28,066	10,848	1,329	439	0	523	598	0.0
Outside Services AG	15	(1,135)	(762)	(295)	(36)	(12)	0	(14)	(16)	0.0
Property Insurance	15	26,416	17,736	6,855	840	277	0	330	378	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	18,394	11,997	5,099	671	212	0	195	221	0.0
Ins Other Oper AG	15	34,550	23,197	8,966	1,099	363	0	432	494	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	520	339	144	19	6	0	6	6	0.0
Employee Pension & Benefits	16	246,666	160,876	68,376	9,003	2,837	0	2,615	2,960	0.0
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0	0.0
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0	0.0
Reg Commision Exp	15	6,382	4,285	1,656	203	67	0	80	91	0.0
Rents AG	15	26,988	18,120	7,003	858	283	0	337	386	0.0
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0	0.0
Misc Exp AG	15	26,132	17,545	6,781	831	274	0	327	374	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		1,148,081	787,108	288,871	34,301	11,529	0	12,984	13,288	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
General Plant Maint AG	15	3,858	2,590	1,001	123	41	0	48	55	0.0
TOTAL A & G EXPENSE - MAINTENANCE		3,858	2,590	1,001	123	41	0	48	55	0.0
TOTAL A & G EXPENSE		1,151,939	789,698	289,872	34,423	11,570	0	13,032	13,343	0.0
										0.0
Total Operation & Maintenance Expenses		2,430,400	1,572,560	681,221	96,003	27,833	0	24,551	28,231	0.0
										0.0

Schedule C-4-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
								Private	Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	75	39	29	5	1	0	0	0	0.0
Struct & Imp P	6	5,141	2,643	1,980	348	86	0	9	74	0.0
Struct & Imp WT	2	21,304	11,097	8,319	1,464	362	0	6	55	0.0
Struct & Imp TD	7	714	301	203	27	9	0	20	154	0.0
Struct & Imp Offices	15	5,620	3,773	1,458	179	59	0	70	80	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	1,709	890	667	117	29	0	1	4	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	19,194	9,868	7,394	1,299	322	0	35	276	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	0	0	0	0	0	0	0	0	0.0
WT Equip Non-Media	2	51,859	27,013	20,251	3,563	882	0	16	135	0.0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0	0.0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0	0.0
Ground Level Facilities	5	17,660	8,383	5,662	752	249	0	302	2,312	0.0
TD Mains Not Classified by	7	79,306	33,435	22,586	3,006	983	0	2,236	17,059	0.0
TD Mains 4 & Less "	4	150	63	43	6	2	0	4	32	0.0
TD Mains 6 to 8" "	4	1,712	722	488	65	21	0	48	368	0.0
TD Mains 10 to 16" "	3	11,886	5,767	4,324	761	189	0	97	748	0.0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0	0.0
Services	10	0	0	0	0	0	0	0	0	0.0
Meters Bronze Case	9	0	0	0	0	0	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	18,286	13,320	4,540	165	261	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	0	0	0	0	0	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	12,581	0	0	0	0	0	0	12,581	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	(1,089)	(731)	(283)	(35)	(11)	0	(14)	(16)	0.0
Comp & Periph Equip	15	49,534	33,257	12,854	1,575	520	0	619	708	0.0
Computer Software	15	0	0	0	0	0	0	0	0	0.0
Comp Software Personal	15	0	0	0	0	0	0	0	0	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	9,862	6,621	2,559	314	104	0	123	141	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	6,429	4,316	1,668	204	68	0	80	92	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	35	23	9	1	0	0	0	1	0.0
Tools,Shop,Garage Equip	15	5,824	3,910	1,511	185	61	0	73	83	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	1,401	730	547	96	24	0	0	4	0.0

Schedule C-5-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	9,449	6,344	2,452	300	99	0	118	135	0.0
Comm Equip Non-Telephone	15	2,952	1,982	766	94	31	0	37	42	0.0
Comm Equip Telephone	15	0	0	0	0	0	0	0	0	0.0
Misc Equipment	15	1,459	980	379	46	15	0	18	21	0.0
Total Depreciation Expense		333,053	174,748	100,409	14,538	4,367	0	3,901	35,090	
Amort-Other UP & CIAC Depr, CORemoval	18	20,696	9,816	6,445	969	284	0	277	2,906	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	17,179	10,134	4,990	718	210	0	191	936	
Property Taxes	18	208,916	99,089	65,056	9,777	2,862	0	2,799	29,332	
FUTA	16	973	635	270	36	11	0	10	12	0.0
FICA	16	53,372	34,809	14,795	1,948	614	0	566	640	0.0
SUTA	16	1	1	0	0	0	0	0	0	0.0
Other Taxes & Licenses	15	(4,467)	(2,999)	(1,159)	(142)	(47)	0	(56)	(64)	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
										0.0
Total Taxes, Other Than Income		275,974	141,668	83,952	12,337	3,650	0	3,510	30,856	0.0
										0.0
Income Taxes	18	174,436	82,735	54,319	8,164	2,390	0	2,337	24,491	
Utility Income Available for Return	18	632,100	299,805	196,836	29,582	8,660	0	8,470	88,747	
Total Cost of Service		3,866,659	2,281,332	1,123,182	161,593	47,183	0	43,048	210,321	0.0
										0.0
Less: Other Water Revenues		26,568	26,568				0			0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		26,568	26,568	0	0	0	0	0	0	0.0
										0.0
Total Cost of Service Related to										0.0
Sales of Water		$ 3,840,091	$ 2,254,764	$ 1,123,182	$ 161,593	$ 47,183	$ -	$ 43,048	$ 210,321	0.0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
										0.0
										0.0
Reallocation of Public Fire	20		132,791	65,378	9,406	2,746	0	0	(210,321)	0.0
										0.0
Total		$ 3,840,091	$ 2,387,555	$ 1,188,560	$ 170,998	$ 49,930	$ -	$ 43,048	$ -	0.0
		$ 26,568	$ 26,568							
		$ 3,866,659	$ 2,414,123							

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
RATE BASE										0.0
Organization	17	$ 5,629	$ 2,679	$ 1,752	$ 263	$ 77	$ -	$ 75	$ 782	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights P	6	944	485	364	64	16	0	2	14	0.0
Land & Ld Rights WT	2	50,762	26,442	19,823	3,487	863	0	15	132	0.0
Land & Ld Rights TD	7	45,514	19,189	12,962	1,725	564	0	1,283	9,790	0.0
Land & Land Rights AG	15	7,181	4,821	1,863	228	75	0	90	103	0.0
Struct & Imp SS	2	1,303	679	509	90	22	0	0	3	0.0
Struct & Imp P	6	566,719	291,350	218,300	38,367	9,521	0	1,020	8,161	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	1,650,977	859,994	644,707	113,422	28,067	0	495	4,293	0.0
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	36,051	15,199	10,267	1,366	447	0	1,017	7,755	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	143,114	96,087	37,138	4,551	1,503	0	1,789	2,047	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	55,399	28,857	21,633	3,806	942	0	17	144	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	821,371	422,267	316,392	55,607	13,799	0	1,478	11,828	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	0	0	0	0	0	0	0	0	0.0
WT Equip Non-Media	2	1,765,269	919,529	689,338	121,274	30,010	0	530	4,590	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0

Schedule C-8-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
WT Equip Filter Media	2	0	0	0	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0	0.0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0	0.0
Ground Level Facilities	5	954,615	453,156	306,050	40,667	13,460	0	16,324	124,959	0.0
TD Mains Not Classified by	7	4,805,578	2,026,032	1,368,629	182,131	59,589	0	135,517	1,033,680	0.0
TD Mains 4 & Less "	4	11,451	4,828	3,261	434	142	0	323	2,463	0.0
TD Mains 6 to 8" "	4	128,080	53,999	36,477	4,854	1,588	0	3,612	27,550	0.0
TD Mains 10 to 16" "	3	907,683	440,408	330,215	58,092	14,432	0	7,443	57,093	0.0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	249,815	197,554	40,320	550	1,524	0	9,868	0	0.0
Meters Bronze Case	9	0	0	0	0	0	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	634,956	462,502	157,660	5,715	9,080	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	1,435	1,045	356	13	21	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	639,682	0	0	0	0	0	0	639,682	0.0
Other P/E Intangible	15	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	(883)	(593)	(229)	(28)	(9)	0	(11)	(13)	0.0
Office Furniture & Equip	15	(151,589)	(101,777)	(39,337)	(4,821)	(1,592)	0	(1,895)	(2,168)	0.0
Comp & Periph Equip	15	318,004	213,508	82,522	10,113	3,339	0	3,975	4,547	0.0
Computer Software	15	109,823	73,735	28,499	3,492	1,153	0	1,373	1,570	0.0
Comp Software Personal	15	3,079	2,067	799	98	32	0	38	44	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	254	171	66	8	3	0	3	4	0.0
Trans Equip Lt Duty Trks	15	48,433	32,518	12,568	1,540	509	0	605	693	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	24,322	16,330	6,312	773	255	0	304	348	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	1,053	707	273	33	11	0	13	15	0.0
Tools,Shop,Garage Equip	15	53,959	36,228	14,002	1,716	567	0	674	772	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	32,922	17,149	12,856	2,262	560	0	10	86	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(18,804)	(12,625)	(4,880)	(598)	(197)	0	(235)	(269)	0.0
Comm Equip Non-Telephone	15	31,479	21,135	8,169	1,001	331	0	393	450	0.0
Comm Equip Telephone	15	664	446	172	21	7	0	8	9	0.0

Schedule C-9-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Misc Equipment	15	38,967	26,162	10,112	1,239	409	0	487	557	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
										0.0
Total Utility Plant in Service		13,975,211	6,652,261	4,349,920	653,556	191,118	0	186,643	1,941,713	0.0
										0.0
Other Rate Base Items										0.0
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	(87,624)	(58,831)	(22,738)	(2,786)	(920)	0	(1,095)	(1,253)	0.0
Materials and Supplies	15	196,676	132,048	51,037	6,254	2,065	0	2,458	2,812	0.0
Prepayments	15	39	26	10	1	0	0	0	1	0.0
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	(2,425,741)	(1,154,410)	(755,133)	(113,525)	(33,233)	0	(32,505)	(336,935)	0.0
Deferred Income Taxes	17	(2,179,473)	(1,037,211)	(678,470)	(101,999)	(29,859)	0	(29,205)	(302,729)	0.0
Pensions	16	(210,755)	(137,454)	(58,421)	(7,693)	(2,424)	0	(2,234)	(2,529)	0.0
										0.0
Total Other Rate Base Elements		(4,706,878)	(2,255,832)	(1,463,715)	(219,747)	(64,370)	0	(62,580)	(640,633)	0.0
										0.0
Total Original Cost Measure of Value		$ 9,268,333	$ 4,396,429	$ 2,886,205	$ 433,809	$ 126,748	$ -	$ 124,062	$ 1,301,079	0.0

	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
T&D OP BASIS FOR FACTOR 11	37,499	19,839	10,200	1,042	490	0	687	5,241	0.0
FACTOR 11		0.5290	0.2720	0.0278	0.0131	0.0000	0.0183	0.1398	1.0000
T&D Mnt BASIS FOR FACTOR 12	89,071	66,258	15,773	600	615	0	3,390	2,435	0.0
FACTOR 12		0.7439	0.1771	0.0067	0.0069	0.0000	0.0381	0.0273	1.0000
A&G BASIS FOR FACTOR 15	899,898	604,104	233,564	28,645	9,449	0	11,292	12,844	0.0
FACTOR 15		0.6714	0.2595	0.0318	0.0105	0.0000	0.0125	0.0143	1.0000
LABOR BASIS FOR FACTOR 16	698,552	455,678	193,622	25,471	7,999	0	7,422	8,360	0.0
FACTOR 16		0.6522	0.2772	0.0365	0.0115	0.0000	0.0106	0.0120	1.0000
UPIS BASIS FOR FACTOR 17	13,969,582	6,649,582	4,348,168	653,293	191,041	0	186,567	1,940,931	0.0
FACTOR 17		0.4759	0.3113	0.0468	0.0137	0.0000	0.0134	0.1389	1.0000
RATE BASE BASIS FOR FACTOR 18	9,268,333	4,396,429	2,886,205	433,809	126,748	0	124,062	1,301,079	0.0
FACTOR 18		0.4743	0.3114	0.0468	0.0137	0.0000	0.0134	0.1404	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,843,098	2,266,913	1,116,536	160,671	46,907	0	42,777	209,294	0.0
FACTOR 19		0.5899	0.2905	0.0418	0.0122	0.0000	0.0111	0.0545	1.0000
COS w/o Fire Factor 20	3,613,290	2,281,332	1,123,182 #	161,593 #	47,183 #	0			3,613,290
FACTOR 20		0.6314	0.3108	0.0447	0.0131	0.0000			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	0.4722	0.4168	0.0870	0.0180	-	0.0006	0.0054	1.0000
2	0.5209	0.3905	0.0687	0.0170	-	0.0003	0.0026	1.0000

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		3	0.4852	0.3638	0.0640	0.0159	-	0.0082	0.0629	1.0000
		4	0.4216	0.2848	0.0379	0.0124	-	0.0282	0.2151	1.0000
		5	0.4747	0.3206	0.0426	0.0141	-	0.0171	0.1309	1.0000
		6	0.5141	0.3852	0.0677	0.0168	-	0.0018	0.0144	1.0000
		7	0.4216	0.2848	0.0379	0.0124	-	0.0282	0.2151	1.0000
		8	-	-	-	-	-	-	1.0000	1.0000
		9	0.7284	0.2483	0.0090	0.0143	-	-	-	1.0000
		10	0.7908	0.1614	0.0022	0.0061	-	0.0395	-	1.0000
		11	0.5290	0.2720	0.0278	0.0131	-	0.0183	0.1398	1.0000
		12	0.7439	0.1771	0.0067	0.0069	-	0.0381	0.0273	1.0000
		13	0.8446	0.1410	0.0012	0.0039	-	0.0093	-	1.0000
		14	0.8524	0.1423	0.0013	0.0040	-	-	-	1.0000
		15	0.6714	0.2595	0.0318	0.0105	-	0.0125	0.0143	1.0000
		16	0.6522	0.2772	0.0365	0.0115	-	0.0106	0.0120	1.0000
		17	0.4759	0.3113	0.0468	0.0137	-	0.0134	0.1389	1.0000
		18	0.4743	0.3114	0.0468	0.0137	-	0.0134	0.1404	1.0000
		19	0.5899	0.2905	0.0418	0.0122	-	0.0111	0.0545	1.0000
		20	0.6314	0.3108	0.0447	0.0131	-	-	-	1.0000

Schedule C-11-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	111	53	58	0	0	0	0	0
Labor & Exp Oper SS	2	31,828	15,064	16,672	0	0	0	0	92
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		31,939	15,117	16,730	0	0	0	0	93
Misc Exp Oper SS	2	22,651	10,721	11,865	0	0	0	0	66
Misc Exp Oper SS	2	2,297	1,087	1,203	0	0	0	0	7
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	60	28	31	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	1,346	637	705	0	0	0	0	4
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infilt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	1,411	668	739	0	0	0	0	4
Misc Plant Maint SS	2	2,332	1,104	1,222	0	0	0	0	7
TOTAL SS EXPENSE - MAINTENANCE		30,097	14,245	15,765	0	0	0	0	87
TOTAL SS EXPENSE		62,036	29,362	32,494	0	0	0	0	180
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	207,189	205,946	0	0	0	0	0	1,243
Labor & Exp Oper Pump	6	17,417	8,134	9,001	0	0	0	0	282
Labor & Exp Oper Pump	6	1	0	1	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	20	9	10	0	0	0	0	0
Rents Oper P	6	87	41	45	0	0	0	0	1
TOTAL PUMPING EXPENSE - OPERATION		224,714	214,130	9,057	0	0	0	0	1,527

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			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	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	11	5	6	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		11	5	6	0	0	0	0	0
TOTAL PUMPING EXPENSES		224,725	214,135	9,063	0	0	0	0	1,527
WATER TREATMENT									
Super & Eng Oper WT	2	11,048	5,229	5,787	0	0	0	0	32
Chemicals	1	171,374	170,346	0	0	0	0	0	1,028
Labor & Exp Oper WT	2	192,368	91,048	100,762	0	0	0	0	558
Labor & Exp Oper WT	2	858	406	449	0	0	0	0	2
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	17,655	8,356	9,248	0	0	0	0	51
Rents Oper WT	2	(9)	(4)	(5)	0	0	0	0	(0)
TOTAL WT EXPENSE - OPERATION		393,294	275,380	116,242	0	0	0	0	1,672
Super & Eng Maint WT	2	35,429	16,769	18,558	0	0	0	0	103
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	37,741	17,863	19,769	0	0	0	0	109
TOTAL WT EXPENSE - MAINTENANCE		73,170	34,631	38,326	0	0	0	0	212
TOTAL WT EXPENSE		466,464	310,012	154,568	0	0	0	0	1,884
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	9,441	1,195	0	3,445	3,308	0	0	1,493
Storage Facilty Exp	5	0	0	0	0	0	0	0	0
Storage Facilty Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	1,871	365	0	1,051	0	0	0	455
TD Lines Exp	7	22,493	4,386	0	12,634	0	0	0	5,473
Meter Expense	9	13,129	0	0	0	13,129	0	0	0
Meter Expense	9	6	0	0	0	6	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	449	57	0	164	157	0	0	71
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	(24,616)	(3,116)	0	(8,982)	(8,625)	0	0	(3,892)
Rents Oper TD	11	17,777	2,251	0	6,487	6,229	0	0	2,811
TOTAL T & D EXPENSE OPERATION		40,550	5,137	0	14,799	14,204	0	0	6,410
Super & Eng Maint TD	12	8,517	211	0	608	0	7,141	0	557
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	11,321	2,208	0	6,359	0	0	0	2,754
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	77,750	0	0	0	0	74,679	0	3,071
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	5,660	140	0	404	0	4,745	0	370
Mat and Sup Maint TD	12	116,248	2,883	0	8,300	0	97,462	0	7,603
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		219,496	5,442	0	15,671	0	184,027	0	14,355
TOTAL T & D EXPENSE		260,046	10,579	0	30,470	14,204	184,027	0	20,765
CUSTOMER ACCOUNTS									
Supervision CA	13	7,918	0	0	0	0	0	7,844	74
Meter Reading Exp CA	14	41,320	0	0	0	0	0	41,320	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	3,315	0	0	0	0	0	3,315	0
Cust Rec & Collection CA	13	62,550	0	0	0	0	0	61,968	582
Cust Rec & Collection CA	13	33,166	0	0	0	0	0	32,858	308
Uncollectible Accts	13	37,545	0	0	0	0	0	37,196	349
Misc Cust Accts Exp CA	13	(1,454)	0	0	0	0	0	(1,440)	(14)
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	2,062	0	0	0	0	0	2,043	19
Cust Serv & Info Exp CA	13	78,768	0	0	0	0	0	78,035	733
TOTAL CUSTOMER ACCOUNTING EXPENSE		265,190	0	0	0	0	0	263,139	2,051

Schedule C-14-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	200,950	41,958	43,767	6,812	3,175	41,094	58,758	5,385
Other Supplies & Exp AG	15	32	7	7	1	1	7	9	1
Other Supplies & Exp AG	15	90,535	18,904	19,719	3,069	1,430	18,514	26,472	2,426
Other Supplies & Exp AG	15	57,679	12,043	12,562	1,955	911	11,795	16,865	1,546
Mgmt Fees-Coporate/Shared Service Center	15	180,297	37,646	39,269	6,112	2,849	36,871	52,719	4,832
Mgmt Fees-Call Center	13	97,192	0	0	0	0	0	96,288	904
Mgmt Fees-Belleville Lab	2	31,215	14,774	16,350	0	0	0	0	91
Mgmt Fees- Financial ITS	15	9,459	1,975	2,060	321	149	1,934	2,766	254
Mgmt Fees- Customer Billings ITS	13	53,406	0	0	0	0	0	52,909	497
Mgmt Fees-Other ITS	15	601	125	131	20	9	123	176	16
Outside Services AG	15	41,802	8,728	9,104	1,417	660	8,549	12,223	1,120
Outside Services AG	15	(1,135)	(237)	(247)	(38)	(18)	(232)	(332)	(30)
Property Insurance	15	26,416	5,516	5,753	896	417	5,402	7,724	708
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	18,394	4,442	4,724	497	521	3,361	4,435	416
Ins Other Oper AG	15	34,550	7,214	7,525	1,171	546	7,065	10,102	926
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	520	126	134	14	15	95	125	12
Employee Pension & Benefits	16	246,666	59,570	63,344	6,660	6,981	45,066	59,471	5,575
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0
Reg Commision Exp	15	6,382	1,333	1,390	216	101	1,305	1,866	171
Rents AG	15	26,988	5,635	5,878	915	426	5,519	7,891	723
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	26,132	5,456	5,692	886	413	5,344	7,641	700
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,148,081	225,215	237,161	30,924	18,587	191,812	418,110	26,272
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	3,858	806	840	131	61	789	1,128	103
TOTAL A & G EXPENSE - MAINTENANCE		3,858	806	840	131	61	789	1,128	103
TOTAL A & G EXPENSE		1,151,939	226,021	238,001	31,055	18,648	192,601	419,238	26,375
Total Operation & Maintenance Expenses		2,430,400	790,109	434,127	61,525	32,852	376,628	682,377	52,783

Schedule C-15-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	75	35	39	0	0	0	0	0
Struct & Imp P	6	5,141	2,401	2,657	0	0	0	0	83
Struct & Imp WT	2	21,304	10,083	11,159	0	0	0	0	62
Struct & Imp TD	7	714	139	0	401	0	0	0	174
Struct & Imp Offices	15	5,620	1,173	1,224	191	89	1,149	1,643	151
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	1,709	809	895	0	0	0	0	5
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	19,194	8,964	9,919	0	0	0	0	311
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	51,859	24,545	27,164	0	0	0	0	150
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0
Ground Level Facilities	5	17,660	3,876	0	11,170	0	0	0	2,614
TD Mains Not Classified by	7	79,306	15,465	0	44,546	0	0	0	19,295
TD Mains 4 & Less "	4	150	29	0	84	0	0	0	36
TD Mains 6 to 8" "	4	1,712	334	0	962	0	0	0	417
TD Mains 10 to 16" "	3	11,886	5,241	5,800	0	0	0	0	845
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Services	10	0	0	0	0	0	0	0	0
Meters Bronze Case	9	0	0	0	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	18,286	0	0	0	18,286	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	12,581	0	0	0	0	0	0	12,581
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	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(1,089)	(227)	(237)	(37)	(17)	(223)	(318)	(29)
Comp & Periph Equip	15	49,534	10,343	10,789	1,679	783	10,130	14,484	1,328
Computer Software	15	0	0	0	0	0	0	0	0
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	9,862	2,059	2,148	334	156	2,017	2,884	264
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	6,429	1,342	1,400	218	102	1,315	1,880	172
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	35	7	8	1	1	7	10	1
Tools,Shop,Garage Equip	15	5,824	1,216	1,268	197	92	1,191	1,703	156
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,401	663	734	0	0	0	0	4

Schedule C-16-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	9,449	1,973	2,058	320	149	1,932	2,763	253
Comm Equip Non-Telephone	15	2,952	616	643	100	47	604	863	79
Comm Equip Telephone	15	0	0	0	0	0	0	0	0
Misc Equipment	15	1,459	305	318	49	23	298	427	39
Total Depreciation Expense		333,053	91,391	77,986	60,217	19,709	18,420	26,338	38,991
Amort-Other UP	18	20,696	6,000	4,661	5,160	958	509	226	3,183
Taxes Other Than Income									
Utility Reg Assessment Fee	19	17,179	5,332	3,384	1,704	455	1,914	3,262	1,127
Property Taxes	18	208,916	60,565	47,048	52,083	9,673	5,139	2,277	32,131
FUTA	16	973	235	250	26	28	178	235	22
FICA	16	53,372	12,889	13,706	1,441	1,510	9,751	12,868	1,206
SUTA	16	1	0	0	0	0	0	0	0
Other Taxes & Licenses	15	(4,467)	(933)	(973)	(151)	(71)	(914)	(1,306)	(120)
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		275,974	78,089	63,415	55,103	11,595	16,069	17,336	34,367
Income Taxes	18	174,436	50,569	39,283	43,487	8,076	4,291	1,901	26,828
Utility Income Available for Return	18	632,100	183,246	142,349	157,583	29,266	15,550	6,890	97,217
Total Cost of Service		3,866,659	1,199,404	761,821	383,073	102,457	431,467	735,068	253,369
Less: Other Water Revenues	0	26,568	26,568	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		26,568	26,568	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		3,840,091	1,172,836	761,821	383,073	102,457	431,467	735,068	253,369

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Reallocation of Public Fire	20	0	107,621	68,312	34,388		0	0	(210,321)
Total		$ 3,840,091	$ 1,280,457	$ 830,133	$ 417,461	$ 102,457	$ 431,467	$ 735,068	$ 43,048
			1,139,930			12,276	10,781	125,800	
			1.123			8.35	40.02		
						0.70	3.34	5.84	
								9.87	

Schedule C-18-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	5,629	1,632	1,272	1,389	260	147	71	857
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	944	441	488	0	0	0	0	15
Land & Ld Rights WT	2	50,762	24,026	26,589	0	0	0	0	147
Land & Ld Rights TD	7	45,514	8,875	0	25,565	0	0	0	11,074
Land & Land Rights AG	15	7,181	1,499	1,564	243	113	1,469	2,100	192
Struct & Imp SS	2	1,303	617	683	0	0	0	0	4
Struct & Imp P	6	566,719	264,658	292,880	0	0	0	0	9,181
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	1,650,977	781,407	864,782	0	0	0	0	4,788
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	36,051	7,030	0	20,250	0	0	0	8,771
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	143,114	29,882	31,170	4,852	2,261	29,267	41,847	3,835
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	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	55,399	26,220	29,018	0	0	0	0	161
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
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	821,371	383,580	424,485	0	0	0	0	13,306
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	1,765,269	835,502	924,648	0	0	0	0	5,119
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0

Schedule C-19-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0
Ground Level Facilities	5	954,615	209,538	0	603,794	0	0	0	141,283
TD Mains Not Classified by	7	4,805,578	937,088	0	2,699,293	0	0	0	1,169,197
TD Mains 4 & Less "	4	11,451	2,232	0	6,433	0	0	0	2,786
TD Mains 6 to 8" "	4	128,080	24,963	0	71,955	0	0	0	31,162
TD Mains 10 to 16" "	3	907,683	400,197	442,949	0	0	0	0	64,536
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	0	0	0	0	0	0	0	0
Services	10	249,815	0	0	0	0	239,947	0	9,868
Meters Bronze Case	9	0	0	0	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	634,956	0	0	0	634,956	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	1,435	0	0	0	1,435	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	639,682	0	0	0	0	0	0	639,682
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	0	0	0	0	0	0	0	0
Other P/E CPS	15	(883)	(184)	(192)	(30)	(14)	(181)	(258)	(24)
Office Furniture & Equip	15	(151,589)	(31,652)	(33,016)	(5,139)	(2,395)	(31,000)	(44,325)	(4,063)
Comp & Periph Equip	15	318,004	66,399	69,261	10,780	5,024	65,032	92,984	8,523
Computer Software	15	109,823	22,931	23,919	3,723	1,735	22,459	32,112	2,943
Comp Software Personal	15	3,079	643	671	104	49	630	900	83
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	254	53	55	9	4	52	74	7
Trans Equip Lt Duty Trks	15	48,433	10,113	10,549	1,642	765	9,905	14,162	1,298
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24,322	5,078	5,297	825	384	4,974	7,112	652
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	1,053	220	229	36	17	215	308	28
Tools,Shop,Garage Equip	15	53,959	11,267	11,752	1,829	853	11,035	15,778	1,446
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	32,922	15,582	17,245	0	0	0	0	95
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(18,804)	(3,926)	(4,096)	(637)	(297)	(3,845)	(5,498)	(504)
Comm Equip Non-Telephone	15	31,479	6,573	6,856	1,067	497	6,437	9,204	844
Comm Equip Telephone	15	664	139	145	23	10	136	194	18

Schedule C-20-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Equipment	15	38,967	8,136	8,487	1,321	616	7,969	11,394	1,044
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		13,975,211	4,050,759	3,157,690	3,449,327	646,274	364,646	178,159	2,128,355
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(87,624)	(18,296)	(19,085)	(2,970)	(1,384)	(17,919)	(25,621)	(2,348)
Materials and Supplies	15	196,676	41,066	42,836	6,667	3,107	40,220	57,508	5,271
Prepayments	15	39	8	8	1	1	8	11	1
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:		0							
Accumulated Deferred ITC (3%)	17	(2,425,741)	(703,465)	(547,975)	(598,673)	(112,069)	(63,312)	(30,807)	(369,440)
Deferred Income Taxes	17	(2,179,473)	(632,047)	(492,343)	(537,894)	(100,692)	(56,884)	(27,679)	(331,934)
Pensions	16	(210,755)	(50,897)	(54,122)	(5,690)	(5,964)	(38,505)	(50,813)	(4,763)
		0							
Total Other Rate Base Elements		(4,706,878)	(1,363,631)	(1,070,680)	(1,138,559)	(217,002)	(136,392)	(77,401)	(703,214)
Total Original Cost Measure of Value		$ 9,268,333	$ 2,687,128	$ 2,087,010	$ 2,310,768	$ 429,273	$ 228,254	$ 100,758	$ 1,425,142

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
T&D OP BASIS FOR FACTOR 11	37,499	4,751	0	13,685	13,135	0	0	5,928
FACTOR 11		0.1266	0.0000	0.3649	0.3504	0.0000	0.0000	0.1581
T&D Mnt BASIS FOR FACTOR 12	89,071	2,208	0	6,359	0	74,679	0	5,826
FACTOR 12		0.0248	0.0000	0.0714	0.0000	0.8384	0.0000	0.0654
A&G BASIS FOR FACTOR 15	899,898	187,796	196,125	30,470	14,204	184,027	263,139	24,136
FACTOR 15		0.2088	0.2178	0.0339	0.0158	0.2045	0.2924	0.0268
LABOR BASIS FOR FACTOR 16	698,552	168,671	179,377	18,843	19,769	127,659	168,450	15,782
FACTOR 16		0.2415	0.2568	0.0270	0.0283	0.1827	0.2411	0.0226
UPIS BASIS FOR FACTOR 17	13,969,582	4,049,127	3,156,418	3,447,938	646,014	364,499	178,088	2,127,498
FACTOR 17		0.2900	0.2259	0.2468	0.0462	0.0261	0.0127	0.1523
RATE BASE BASIS FOR FACTOR 18	9,268,333	2,687,128	2,087,010	2,310,768	429,273	228,254	100,758	1,425,142
FACTOR 18		0.2899	0.2252	0.2493	0.0463	0.0246	0.0109	0.1538
TOTAL COS BASIS FOR FACTOR 19	3,843,098	1,192,739	757,046	381,153	101,901	428,248	729,939	252,071
FACTOR 19		0.3104	0.1970	0.0992	0.0265	0.1114	0.1899	0.0656
TOTAL COS BASIS FOR FACTOR 20	2,330,938	1,192,739	757,046	381,153	0	0	0	0
FACTOR 20		0.5117	0.3248	0.1635	0.0000	0.0000	0.0000	0.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9940	-	-	-	-	-	0.0060
2	0.4733	0.5238	-	-	-	-	0.0029

Schedule C-21-SJFC

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
3	0.4409	0.4880	-	-	-	-	0.0711
4	0.1949	-	0.5618	-	-	-	0.2433
5	0.2195	-	0.6325	-	-	-	0.1480
6	0.4670	0.5168	-				0.0162
7	0.1950	-	0.5617				0.2433
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9605	-	0.0395
11	0.1266	-	0.3649	0.3504	-	-	0.1581
12	0.0248	-	0.0714	-	0.8384	-	0.0654
13	-	-	-	-	-	0.9907	0.0093
14	-	-	-	-	-	1.0000	-
15	0.2088	0.2178	0.0339	0.0158	0.2045	0.2924	0.0268
16	0.2415	0.2568	0.0270	0.0283	0.1827	0.2411	0.0226
17	0.2900	0.2259	0.2468	0.0462	0.0261	0.0127	0.1523
18	0.2899	0.2252	0.2493	0.0463	0.0246	0.0109	0.1538
19	0.3104	0.1970	0.0992	0.0265	0.1114	0.1899	0.0656
20	0.5117	0.3248	0.1635	-	-	-	

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY 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	1,484	0.4722
Commercial	1,310	0.4168
Industrial	273	0.0870
Other Public Authority	56	0.0180
Sales for Resale	0	0.0000
Private Fire Protection	2	0.0006
Public Fire Protection	17	0.0054
Total	3,142	1.0000

FACTOR 2.
ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

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

	Average Daily Consumption		Maximum Day Extra Capacity		
Customer Classification	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.4762	(4)	(5)=(4)x 0.5238	(6)=(3)+(5)
Residential	0.4722	0.2249	0.5653	0.2960	0.5209
Commercial	0.4168	0.1985	0.3665	0.1920	0.3905
Industrial	0.0870	0.0414	0.0521	0.0273	0.0687
Other Public Authority	0.0180	0.0086	0.0161	0.0084	0.0170
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0006	0.0003			0.0003
Public Fire Protection	0.0054	0.0026			0.0026
Total	1.0000	0.4763	1.0000	0.5237	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY 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.

		Maximum Day Extra Capacity		
Customer Classification	Average Daily Consumption, Thousand Gal.	Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,484	1.00	1,484	0.5653
Commercial	1,282	0.75	962	0.3665
Industrial	273	0.50	137	0.0521
Other Public Authority	56	0.75	42	0.0161
Sales for Resale	0	0.90	0	0.0000
Total	3,096		2,624	1.0000

The weighting of the factors is based on the maximum day ratio of 2.10, based on a review of maximum day ratios experienced during the period 1999 through 2002 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.4762
Maximum Day Extra Capacity	1.10	0.5238
Total	2.10	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY 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.

	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		
Customer Classification	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2) X 0.4436	(4)	(5)=(4) X 0.4880	(6)	(7)=(6) X 0.0684	(8)=(3)+(5)+(7)
Residential	0.4722	0.2094	0.5653	0.2758			0.4852
Commercial	0.4168	0.1849	0.3665	0.1789			0.3638
Industrial	0.0870	0.0386	0.0521	0.0254			0.0640
Other Public Authority	0.0180	0.0080	0.0161	0.0079			0.0159
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0006	0.0003			0.1160	0.0079	0.0082
Public Fire Protection	0.0054	0.0024			0.8840	0.0605	0.0629
Total	1.0000	0.4436	1.0000	0.4880	1.0000	0.0684	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY 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.

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 2.10 and the average daily system sendout for 2002 of 3.5 MGD. The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	3,500,000	0.4436
Maximum Day Extra Capacity	1.10	3,850,000	0.4880
Subtotal	2.10	7,350,000	0.9316
Fire Protection		540,000	0.0684
Total		7,890,000	1.0000

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
JEFFERSON CITY 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.

	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.1961		0.5617		0.2421	
Residential	61.8	0.4722	0.0926	0.5855	0.3289			0.4216
Commercial	54.6	0.4168	0.0817	0.3615	0.2031			0.2848
Industrial	11.4	0.0870	0.0171	0.0370	0.0208			0.0379
Other Public Authority	2.4	0.0180	0.0035	0.0159	0.0089			0.0124
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0006	0.0001			0.1160	0.0281	0.0282
Public Fire Protection	0.7	0.0054	0.0011			0.8840	0.2140	0.2151
Total	130.9	1.0000	0.1961	0.9999	0.5617	1.0000	0.2421	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY 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.

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 2.840 and the average daily system sendout for 2002 of 3.500 MGD. The system demand for fire protection is 3,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	2,431	0.1961
Maximum Hour Extra Capacity	2.86	6,962	0.5617
Subtotal	3.86	9,393	0.7578
Fire Protection		3,000	0.2421
Total		12,393	0.9999

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*	Maximum Hour Extra Capacity 1,000 Gallons Per Hour	Maximum Hour Extra Capacity Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	61.8	3.5	216.4	0.5855
Commercial	53.4	2.5	133.6	0.3615
Industrial	11.4	1.2	13.7	0.0370
Other Public Authority	2.4	2.5	5.9	0.0159
Sales for Resale	0.0	3.2	0.0	0.0000
Total	129.0		369.5	0.9999

* 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).

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.2208	(5)	(6)=(5) X 0.6325	(7)	(8)=(7) X 0.1467	(9)=(4)+(6)+(8)
Residential	61.8	0.4722	0.1043	0.5855	0.3704			0.4747
Commercial	54.6	0.4168	0.0920	0.3615	0.2286			0.3206
Industrial	11.4	0.0870	0.0192	0.0370	0.0234			0.0426
Other Public Authority	2.4	0.0180	0.0040	0.0159	0.0101			0.0141
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0006	0.0001			0.1160	0.0170	0.0171
Public Fire Protection	0.7	0.0054	0.0012			0.8840	0.1297	0.1309
Total	130.9	1.0000	0.2208	0.9999	0.6325	1.0000	0.1467	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{3{,}000\ \text{GPM X } 60\ \text{Min. X } 3\ \text{Hrs.}}{3{,}680{,}000\ \text{Gallons}} = 0.1467$$

$$\text{General Service Weight} = 1.0000 - 0.1467 = 0.8533$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	25.88	0.2208
Extra Capacity Maximum Hour	2.86	74.12	0.6325
Total	3.86	100.00	0.8533

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		
Customer Classification	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)X 0.8042	(4)	(5)=(4)X 0.1958	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.5209	0.4190	0.4852	0.0951	0.4216	0.0000	0.5141
Commercial	0.3905	0.3140	0.3638	0.0712	0.2848	0.0000	0.3852
Industrial	0.0687	0.0552	0.0640	0.0125	0.0379	0.0000	0.0677
Other Public Authority	0.0170	0.0137	0.0159	0.0031	0.0124	0.0000	0.0168
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0003	0.0002	0.0082	0.0016	0.0282	0.0000	0.0018
Public Fire Protection	0.0026	0.0021	0.0629	0.0123	0.2151	0.0000	0.0144
Total	1.0000	0.8042	1.0000	0.1958	1.0000	0.0000	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY 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 4, for each customer classification, as follows:

	Maximum Daily Consumption		Maximum Hourly Consumption		
Customer Classification	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.4853	0.0000	0.4216	0.4216	0.4216
Commercial	0.3638	0.0000	0.2848	0.2848	0.2848
Industrial	0.0640	0.0000	0.0379	0.0379	0.0379
Other Public Authority	0.0159	0.0000	0.0124	0.0124	0.0124
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0082	0.0000	0.0282	0.0282	0.0282
Public Fire Protection	0.0629	0.0000	0.2151	0.2151	0.2151
Total	1.0001	0.0000	1.0000	1.0000	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	8,942	0.7284
Commercial	3,048	0.2483
Industrial	110	0.0090
Other Public Authority	175	0.0143
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	12,276	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	8,876	0.7908
Commercial	1,812	0.1614
Industrial	25	0.0022
Other Public Authority	69	0.0061
Sales for Resale	0	0.0000
Private Fire Protection	444	0.0395
Total	11,225	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 19,839	0.5291
Commercial	10,200	0.2720
Industrial	1,042	0.0278
Other Public Authority	490	0.0131
Sales for Resale	-	0.0000
Private Fire Protection	687	0.0183
Public Fire Protection	5,241	0.1398
Total	37,499	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 66,258	0.7439
Commercial	15,773	0.1771
Industrial	600	0.0067
Other Public Authority	615	0.0069
Sales for Resale	-	0.0000
Private Fire Protection	3,390	0.0381
Public Fire Protection	2,435	0.0273
Total	$89,071	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,853	0.8446
Commercial	1,478	0.1410
Industrial	13	0.0012
Other Public Authority	41	0.0039
Sales for Resale	0	0.0000
Private Fire Protection	98	0.0093
Public Fire Protection	0	0.0000
Total	10,483	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,853	0.8524
Commercial	1,478	0.1423
Industrial	13	0.0013
Other Public Authority	41	0.0040
Sales for Resale	0	0.0000
Total	10,385	1.0000

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

FACTOR 15.

ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$604,104	0.6714
Commercial	233,564	0.2595
Industrial	28,645	0.0318
Other Public Authority	9,449	0.0105
Sales for Resale	0	0.0000
Private Fire Protection	11,292	0.0125
Public Fire Protection	12,844	0.0143
Total	$899,898	1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$455,678	0.6522
Commercial	193,622	0.2772
Industrial	25,471	0.0365
Other Public Authority	7,999	0.0115
Sales for Resale	0	0.0000
Private Fire Protection	7,422	0.0106
Public Fire Protection	8,360	0.0120
Total	$698,552	1.0000

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$6,649,582	0.4759
Commercial	4,348,168	0.3113
Industrial	653,293	0.0468
Other Public Authority	191,041	0.0137
Sales for Resale	0	0.0000
Private Fire Protection	186,567	0.0134
Public Fire Protection	1,940,931	0.1389
Total	$13,969,582	1.0000

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

Factors are based on the allocation of the original cost measure of value rate base as shown on the following pages and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$4,396,429	0.4743
Commercial	2,886,205	0.3114
Industrial	433,809	0.0468
Other Public Authority	126,748	0.0137
Sales for Resale	0	0.0000
Private Fire Protection	124,062	0.0134
Public Fire Protection	1,301,079	0.1404
Total	$9,268,333	1.0000

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$2,266,913	0.5900
Commercial	1,116,536	0.2905
Industrial	160,671	0.0418
Other Public Authority	46,907	0.0122
Sales for Resale	0	0.0000
Private Fire Protection	42,777	0.0111
Public Fire Protection	209,294	0.0545
Total	$3,843,098	1.0001

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PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

	5/8"	Residential		Commercial		Industrial		Other Public Authority		Interruptible		Total	
Meter Size	Dollar Equivalent	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	8,751.25	8,751.25	886.17	886.17	3.00	3.00	10.00	10.00	0.00	0.00	9,650.42	9,650.42
3/4	1.3	1.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.30
1	1.7	92.83	157.82	298.08	506.74	2.00	3.40	6.00	10.20	0.00	0.00	398.92	678.16
1-1/2	3.5	2.58	9.04	89.50	313.25	0.00	0.00	4.00	14.00	0.00	0.00	96.08	336.29
2	4.3	5.33	22.93	179.00	769.70	4.00	17.20	18.67	80.27	0.00	0.00	207.00	890.10
3	19.0	0.00	0.00	16.25	308.75	3.00	57.00	1.67	31.67	0.00	0.00	20.92	397.42
4	29.3	0.00	0.00	9.00	263.70	1.00	29.30	1.00	29.30	0.00	0.00	11.00	322.30
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		8,853.00	8,942.34	1,478.00	3,048.31	13.00	109.90	41.33	175.43	0.00	0.00	10,385.33	12,275.98

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

	3/4"	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
Service Size	Dollar Equivalent	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	8,752.25	8,752.25	886.17	886.17	3.00	3.00	10.00	10.00	0.00	0.00	0.00	0.00	9,651.42	9,651.42
1	1.17	92.83	108.62	298.08	348.76	2.00	2.34	6.00	7.02	0.00	0.00	0.00	0.00	398.92	466.73
1-1/2	1.58	2.58	4.08	89.50	141.41	0.00	0.00	4.00	6.32	0.00	0.00	0.00	0.00	96.08	151.81
2	2.04	5.33	10.88	179.00	365.16	4.00	8.16	18.67	38.08	0.00	0.00	1.00	2.04	208.00	424.32
3	2.73	0.00	0.00	16.25	44.36	3.00	8.19	1.67	4.55	0.00	0.00	1.00	2.73	21.92	59.83
4	2.88	0.00	0.00	9.00	25.92	1.00	2.88	1.00	2.88	0.00	0.00	24.00	69.12	35.00	100.80
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.00	203.52	48.00	203.52
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	118.66	17.00	118.66
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	47.50	5.00	47.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		8,853.00	8,875.83	1,478.00	1,811.78	13.00	24.57	41.33	68.85	0.00	0.00	96.00	443.57	10,481.33	11,224.59

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

Description		Restrictive Diameters Squared	Quantity	Relative Demand*	Allocation Factor
(1)		(2)	(3)	(4)=(2)x(3)	(5)
PRIVATE FIRE PROTECTION					
Fire Lines					
2 -inch		4.00	1	4	
3 -inch		9.00	1	9	
4 -inch		16.00	24	384	
6 -inch		36.00	48	1,728	
8 -inch		64.00	17	1,088	
10 -inch		100.00	5	500	
12 -inch		144.00	0	0	
Private Hydrants		32.75	2	66	
Total Private Fire Protection			98	3,779	0.1160
PUBLIC FIRE PROTECTION					
Hydrant	Nozzle Sizes				
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	877	28,722	
2 -inch Fire Line		4.00	13	52	
4 -inch Fire Line		16.00	1	16	
Total Public Fire Prorection			891	28,790	0.8840
Total Fire Protection			989	32,569	1.0000

Schedule E-1-SJFC