

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, 2002

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	\$ 1,427,738	52.8%	\$ 1,197,432	48.2%	\$ 1,427,738	52.8%	\$ 230,306	19.2%
Commercial	365,187	13.5%	\$ 348,742	14.0%	\$ 365,187	13.5%	16,445	4.7%
Industrial	281,004	10.4%	\$ 301,415	12.1%	\$ 281,004	10.4%	(20,411)	-6.8%
Public Authority	192,472	7.1%	\$ 192,751	7.8%	\$ 192,472	7.1%	(279)	-0.1%
Sales for Resale	378,270	14.0%	\$ 368,933	14.8%	\$ 378,269	14.0%	9,336	2.5%
Private Fire Service	58,220	2.2%	\$ 77,578	3.1%	\$ 58,220	2.2%	(19,358)	-25.0%
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	2,702,890	<u>100.0%</u>	2,486,851	<u>100.0%</u>	2,702,890	<u>100.0%</u>	216,039	8.7%
Other Revenues	35,720		35,720		35,720		-	0.0%
Total	<u>\$ 2,738,610</u>		<u>\$ 2,522,571</u>		<u>\$ 2,738,610</u>		<u>\$ 216,039</u>	8.6%
True-Up Estimate	\$45,605				\$45,605		\$45,605	
Total w/ True-up	<u>2,784,215</u>				<u>\$ 2,784,215</u>		<u>\$ 261,644</u>	10.4%

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: Mexico

Case No. WR-2003-0500

STAFF - MEXICO

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	241,446	\$1,197,432	241,446	\$1,427,738	\$230,306	19.23%
5	Commercial	102,885	348,742	102,885	365,187	16,445	4.72%
6	Industrial	115,433	301,415	115,433	281,004	(20,411)	-6.77%
7	Other Public Authority	63,028	192,751	63,028	192,472	(279)	-0.14%
8	Other Water Utilities	140,224	368,933	140,224	378,269	9,336	2.53%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	77,578	0	58,220	(19,358)	-24.95%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>663,016</u>	<u>2,486,851</u>	<u>663,016</u>	<u>2,702,890</u>	<u>\$216,039</u>	<u>8.69%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		5,455		5,455	0	0.00%
18	Returned Check Charge		720		720	0	0.00%
19	Application Fee		22,800		22,800	0	0.00%
20	Miscellaneous Other Revenue		6,745		5,835	(910)	-13.50%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$2,522,571</u>		<u>\$2,737,700</u>	<u>215,129</u>	<u>8.53%</u>
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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: Mexico

Case No. WR-2003-0500

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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	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	51,430		\$7.08	\$364,124	51,430		\$ 13.34	\$686,266	\$322,142	88.47%
5	3/4" Monthly	12		9.06	\$109	12		\$ 13.70	\$164	56	51.24%
6	1" Monthly	157		12.84	\$2,016	157		\$ 15.25	\$2,394	378	18.74%
7	1-1/2" Monthly	0		22.33	\$0	0		\$ 19.97	\$0	0	0.00%
8	2" Monthly	12		33.71	\$405	12		\$ 23.81	\$286	(119)	-29.37%
9	3" Monthly	0		60.24	\$0	0		\$ 45.73	\$0	0	0.00%
10	4" Monthly	0		98.15	\$0	0		\$ 58.99	\$0	0	0.00%
11	6" Monthly	0		192.93	\$0	0		\$ 90.37	\$0	0	0.00%
12	8" Monthly	0		306.65	\$0	0		\$ 184.73	\$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		226,774	\$3.5671	808,926		226,774	\$3.0592	693,744	(115,182)	-14.24%
19	Second Block		3,773	1.9983	7,540		3,773	3.0592	11,542	4,003	53.09%
20	Third Block		5,947	1.5421	9,171		5,947	3.0592	18,193	9,022	98.38%
21	Fourth Block		4,952	1.0385	5,143		4,952	3.0592	15,149	10,006	194.58%
22											
23											
24	Total		<u>241,446</u>		<u>\$1,197,432</u>		<u>241,446</u>		<u>\$1,427,738</u>	<u>\$230,306</u>	<u>19.23%</u>
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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: Mexico

Case No. WR-2003-0500

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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	4,119		\$7.08	\$29,163	4,119		\$ 13.34	\$54,963	\$25,800	88.47%
5	3/4" Monthly	82		9.06	743	82		\$ 13.70	1,124	381	51.28%
6	1" Monthly	917		12.84	11,774	917		\$ 15.25	13,981	2,207	18.74%
7	1-1/2" Monthly	10		22.33	223	10		\$ 19.97	200	(23)	-10.31%
8	2" Monthly	463		33.71	15,608	463		\$ 23.81	11,024	(4,584)	-29.37%
9	3" Monthly	15		60.24	904	15		\$ 45.73	686	(218)	-24.12%
10	4" Monthly	0		98.15	0	0		\$ 58.99	0	0	0.00%
11	6" Monthly	10		192.93	1,929	10		\$ 90.37	904	(1,025)	-53.14%
12	8" Monthly	0		306.65	0	0		\$ 184.73	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%
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16											
17	<u>Volumetric Charges:</u>										
18	First Block		77,884	\$3.1385	244,439		77,884	\$2.7439	213,705	(30,734)	-12.57%
19	Second Block		25,001	1.7583	43,959		25,001	2.7439	68,600	24,641	56.05%
20	Third Block		0	1.3568	0		0	2.7439	0	0	0.00%
21	Fourth Block		0	0.9137	0		0	2.7439	0	0	0.00%
22											
23											
24	Total		<u>102,885</u>		<u>\$348,742</u>		<u>102,885</u>		<u>\$365,187</u>	<u>\$16,445</u>	<u>4.72%</u>
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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: 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	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	12		\$7.08	\$85	12		\$ 13.34	\$160	\$75	88.24%
5	3/4" Monthly	0		9.06	0	0		\$ 13.70	0	0	0.00%
6	1" Monthly	59		12.84	758	59		\$ 15.25	900	142	18.73%
7	1-1/2" Monthly	0		22.33	0	0		\$ 19.97	0	0	0.00%
8	2" Monthly	72		33.71	2,427	72		\$ 23.81	1,714	(713)	-29.38%
9	3" Monthly	0		60.24	0	0		\$ 45.73	0	0	0.00%
10	4" Monthly	47		98.15	4,613	47		\$ 58.99	2,773	(1,840)	-39.89%
11	6" Monthly	46		192.93	8,875	46		\$ 90.37	4,157	(4,718)	-53.16%
12	8" Monthly	0		306.65	0	0		\$ 184.73	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		10,202	\$4.6869	47,816		10,202	\$2.3503	23,978	(23,838)	-49.85%
19	Second Block		41,719	2.6256	109,537		41,719	\$2.3503	98,051	(11,486)	-10.49%
20	Third Block		61,412	2.0263	124,439		61,412	\$2.3503	144,336	19,897	15.99%
21	Fourth Block		2,100	1.3645	2,865		2,100	\$2.3503	4,935	2,070	72.25%
22											
23											
24	Total		<u>115,433</u>		<u>\$301,415</u>		<u>115,433</u>		<u>\$281,004</u>	<u>(\$20,411)</u>	<u>-6.77%</u>
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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: 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	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	415		\$7.08	\$2,938	415		\$ 13.34	\$5,538	\$2,600	88.50%
5	3/4" Monthly	18		9.06	163	18		\$ 13.70	247	84	51.53%
6	1" Monthly	228		12.84	2,928	228		\$ 15.25	3,476	548	18.72%
7	1-1/2" Monthly	0		22.33	0	0		\$ 19.97	0	0	0.00%
8	2" Monthly	440		33.71	14,832	440		\$ 23.81	10,477	(4,355)	-29.36%
9	3" Monthly	36		60.24	2,169	36		\$ 45.73	1,646	(523)	-24.11%
10	4" Monthly	12		98.15	1,178	12		\$ 58.99	708	(470)	-39.90%
11	6" Monthly	0		192.93	0	0		\$ 90.37	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 184.73	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		32,830	\$3.3880	111,228		32,830	\$2.7033	88,748	(22,480)	-20.21%
19	Second Block		30,198	1.8980	57,315		30,198	\$2.7033	81,632	24,317	42.43%
20	Third Block		0	1.4647	0		0	\$2.7033	0	0	0.00%
21	Fourth Block		0	0.9864	0		0	\$2.7033	0	0	0.00%
22											
23											
24	Total		<u>63,028</u>		<u>\$192,751</u>		<u>63,028</u>		<u>\$192,472</u>	<u>(\$279)</u>	<u>-0.14%</u>
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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: Mexico

Case No. WR-2003-0500

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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	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 13.34	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 13.70	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 15.25	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 19.97	0	0	0.00%
8	2" Monthly	48		33.71	1,618	48		\$ 23.81	1,143	(475)	-29.36%
9	3" Monthly	24		60.24	1,446	24		\$ 45.73	1,097	(349)	-24.14%
10	4" Monthly	0		98.15	0	0		\$ 58.99	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 90.37	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 184.73	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		2,412	\$5.8143	14,024		2,412	\$2.6816	6,468	(7,556)	-53.88%
19	Second Block		45,594	3.2572	148,509		45,594	2.6816	122,266	(26,243)	-17.67%
20	Third Block		57,544	2.5136	144,642		57,544	2.6816	154,311	9,669	6.68%
21	Fourth Block		34,675	1.6927	58,694		34,675	2.6816	92,984	34,290	58.42%
22											
23											
24	Total		<u>140,224</u>		<u>\$368,933</u>		<u>140,224</u>		<u>\$378,269</u>	<u>\$9,336</u>	<u>2.53%</u>

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: Mexico

Case No. WR-2003-0500
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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	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 13.34	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 13.70	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 15.25	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 19.97	0	0	0.00%
8	2" Monthly	0		33.71	0	0		\$ 23.81	0	0	0.00%
9	3" Monthly	0		60.24	0	0		\$ 45.73	0	0	0.00%
10	4" Monthly	0		98.15	0	0		\$ 58.99	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 90.37	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 184.73	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 Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	7	\$1,077.24	\$7,541	808.43	\$5,659	(\$1,882)	-24.96%
5								
6	2"	1	154.44	154	115.90	116	(38)	-24.68%
7								
8	3"	0	265.32	0	199.11	0	0	0.00%
9								
10	4"	10	420.84	4,208	315.83	3,158	(1,050)	-24.95%
11								
12	6"	19	863.16	16,400	647.77	12,308	(4,092)	-24.95%
13								
14	8"	11	1,485.36	16,339	1,114.72	12,262	(4,077)	-24.95%
15								
16	10"	13	2,283.12	29,681	1,713.41	22,274	(7,407)	-24.96%
17								
18	12"	1	3,255.36	3,255	2,443.04	2,443	(812)	-24.95%
19								
20								
21								
22	Total	<u>62</u>		<u>\$77,578</u>		<u>\$58,220</u>	<u>(\$19,358)</u>	<u>-24.95%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>501</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	40,302	15,452	6,102	6,295	3,736	8,713	0	4	0.0
Labor & Exp Oper SS	2	658	252	100	103	61	142	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		40,960	15,704	6,201	6,398	3,797	8,856	0	4	0.0
Misc Exp Oper SS	2	47,690	18,284	7,220	7,449	4,421	10,311	0	5	0.0
Misc Exp Oper SS	2	1,013	388	153	158	94	219	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	28	11	4	4	3	6	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	2,963	1,136	449	463	275	641	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		51,694	19,819	7,826	8,075	4,792	11,176	0	5	0.0
TOTAL SS EXPENSE		92,654	35,524	14,028	14,473	8,589	20,032	0	9	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	1,148	440	174	179	106	248	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	94,868	34,532	14,724	16,517	9,022	20,065	0	9	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	52	20	8	8	5	11	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	324	124	49	51	30	70	0	0	0.0
Rents Oper P	6	40	15	6	6	4	9	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		96,432	35,132	14,960	16,761	9,167	20,403	0	10	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		96,432	35,132	14,960	16,761	9,167	20,403	0	10	0.0
WATER TREATMENT										0.0
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0	0.0
Chemicals	1	55,654	20,258	8,638	9,689	5,293	11,771	0	6	0.0
Labor & Exp Oper WT	2	12,898	4,945	1,953	2,015	1,196	2,789	0	1	0.0
Labor & Exp Oper WT	2	345	132	52	54	32	75	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	1	21,934	7,984	3,404	3,819	2,086	4,639	0	2	0.0
Misc Exp Oper WT	2	14,266	5,470	2,160	2,228	1,322	3,084	0	1	0.0
Rents Oper WT	2	(3)	(1)	(0)	(0)	(0)	(1)	0	(0)	0.0
TOTAL WT EXPENSE - OPERATION		105,094	38,788	16,206	17,805	9,928	22,357	0	11	0.0
Super & Eng 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
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	11,505	4,411	1,742	1,797	1,067	2,487	0	1	0.0
TOTAL WT EXPENSE - MAINTENANCE		11,505	4,411	1,742	1,797	1,067	2,487	0	1	0.0
TOTAL WT EXPENSE		116,599	43,199	17,948	19,602	10,995	24,844	0	12	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	1,314	457	156	119	96	250	48	188	0.0
TD Lines Exp	7	77,048	23,530	8,059	6,141	4,931	12,859	4,384	17,143	0.0
TD Lines Exp	7	5,596	1,709	585	446	358	934	318	1,245	0.0
Meter Expense	9	179	135	22	10	10	2	0	0	0.0
Meter Expense	9	152	114	19	9	8	1	0	0	0.0
Customer Install Exp	10	5,455	4,379	536	47	147	14	332	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	835	282	87	63	52	131	47	173	0.0
Misc Exp Oper TD	11	225	76	24	17	14	35	13	47	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	1,567	529	164	118	97	246	89	324	0.0
Rents Oper TD	11	851	288	89	64	53	133	48	176	0.0
TOTAL T & D EXPENSE OPERATION		93,222	31,500	9,741	7,035	5,765	14,605	5,280	19,297	0.0
Super & Eng Maint TD	12	1	1	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	1,709	1,372	168	15	46	4	104	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	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	4,374	3,511	430	38	118	11	266	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	600	482	59	5	16	2	37	0	0.0
Mat and Sup Maint TD	12	126,027	101,174	12,376	1,096	3,390	315	7,675	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		132,711	106,540	13,032	1,155	3,570	332	8,082	0	0.0
TOTAL T & D EXPENSE		225,933	138,040	22,773	8,190	9,335	14,936	13,362	19,297	0.0
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	380	330	36	2	7	0	5	0	0.0
Meter Reading Exp CA	14	29,998	26,383	2,871	120	588	36	0	0	0.0
Meter Reading Exp CA	14	493	434	47	2	10	1	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	11,735	10,192	1,109	47	226	14	147	0	0.0
Cust Rec & Collection CA	13	17,143	14,889	1,620	69	331	21	214	0	0.0
Uncollectible Accts	13	31,492	27,351	2,976	126	608	38	394	0	0.0
Misc Cust Accts Exp CA	13	825	717	78	3	16	1	10	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	3,519	3,056	333	14	68	4	44	0	0.0
Cust Serv & Info Exp CA	13	36,599	31,786	3,459	146	706	44	457	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		132,184	115,137	12,528	529	2,560	159	1,271	0	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	143,774	89,039	16,232	8,641	7,088	12,839	4,284	5,650	0.0
Other Supplies & Exp AG	15	1,053	652	119	63	52	94	31	41	0.0
Other Supplies & Exp AG	15	38,010	23,540	4,291	2,284	1,874	3,394	1,133	1,494	0.0
Other Supplies & Exp AG	15	12,152	7,526	1,372	730	599	1,085	362	478	0.0
Mgmt Fees-Corporate/Shared Service Center	15	85,499	52,950	9,653	5,138	4,215	7,635	2,548	3,360	0.0
Mgmt Fees-Call Center	13	46,090	40,029	4,356	184	890	55	576	0	0.0
Mgmt Fees-Belleville Lab	2	22,152	8,493	3,354	3,460	2,053	4,789	0	2	0.0
Mgmt Fees- Financial ITS	15	4,486	2,778	506	270	221	401	134	176	0.0
Mgmt Fees- Customer Billings ITS	13	25,326	21,996	2,393	101	489	30	317	0	0.0
Mgmt Fees-Other ITS	15	285	177	32	17	14	25	8	11	0.0
Outside Services AG	15	28,729	17,792	3,244	1,727	1,416	2,565	856	1,129	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	16,384	10,147	1,850	985	808	1,463	488	644	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	8,723	4,771	999	622	482	992	253	605	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	12,527	7,758	1,414	753	618	1,119	373	492	0.0
Injuries & Damages	16	247	135	28	18	14	28	7	17	0.0
Employee Pension & Benefits	16	128,434	70,253	14,706	9,157	7,090	14,603	3,725	8,900	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	3,026	1,874	342	182	149	270	90	119	0.0
Rents AG	15	13,085	8,091	1,475	785	644	1,167	389	513	0.0
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0	0.0
Misc Exp AG	15	6,467	4,005	730	389	319	578	193	254	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		596,429	372,005	67,095	35,507	29,034	53,133	15,768	23,887	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
General Plant Maint AG	15	2,733	1,693	309	164	135	244	81	107	0.0
TOTAL A & G EXPENSE - MAINTENANCE		2,733	1,693	309	164	135	244	81	107	0.0
TOTAL A & G EXPENSE		599,162	373,698	67,404	35,671	29,168	53,377	15,849	23,994	0.0
Total Operation & Maintenance Expenses		1,262,964	740,730	149,641	95,224	69,814	133,751	30,482	43,321	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	1,364	523	207	213	126	295	0	0	0.0
Struct & Imp P	6	608	233	92	95	56	131	0	0	0.0
Struct & Imp WT	2	35,192	13,493	5,328	5,497	3,262	7,609	0	4	0.0
Struct & Imp TD	7	1,261	385	132	101	81	210	72	281	0.0
Struct & Imp Offices	15	3,059	1,894	345	184	151	273	91	120	0.0
Struct & Imp Store,Shop,Gar	15	616	381	70	37	30	55	18	24	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	2	1	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	18,661	7,155	2,825	2,915	1,730	4,035	0	2	0.0
Supply Mains	2	15,114	5,795	2,288	2,361	1,401	3,268	0	2	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	11,609	4,451	1,758	1,813	1,076	2,510	0	1	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	757	290	115	118	70	164	0	0	0.0
WT Equip Non-Media	2	45,745	17,539	6,926	7,145	4,241	9,890	0	5	0.0
Dist Reservoirs & Standpipe	5	5,624	1,956	669	510	409	1,068	206	806	0.0
Elevated Tanks & Standpipes	5	372	129	44	34	27	71	14	53	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	35,452	10,827	3,708	2,826	2,269	5,917	2,017	7,888	0.0
TD Mains 4 & Less "	4	938	286	98	75	60	157	53	209	0.0
TD Mains 6 to 8" "	4	9,527	2,910	997	759	610	1,590	542	2,120	0.0
TD Mains 10 to 16" "	3	3,564	1,281	506	522	310	722	45	178	0.0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	403	0	0	0	0	0	0	403	0.0
Services	10	24,491	19,661	2,405	213	659	61	1,492	0	0.0
Meters Bronze Case	9	3,405	2,563	425	199	186	33	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	4,041	3,041	504	236	221	39	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	12,922	9,725	1,611	756	706	124	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	4,491	0	0	0	0	0	0	4,491	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	441	169	67	69	41	95	0	0	0.0
Other P/E TD	7	124	38	13	10	8	21	7	28	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	(86)	(53)	(10)	(5)	(4)	(8)	(3)	(3)	0.0
Comp & Periph Equip	15	2,560	1,585	289	154	126	229	76	101	0.0
Computer Software	15	0	0	0	0	0	0	0	0	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	0.0
Data Handling Equipment	15	561	347	63	34	28	50	17	22	0.0
Other Office Equipment	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	5,463	3,383	617	328	269	488	163	215	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	4,727	2,927	534	284	233	422	141	186	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	251	155	28	15	12	22	7	10	0.0
Tools,Shop,Garage Equip	15	1,675	1,037	189	101	83	150	50	66	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	366	140	55	57	34	79	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	952	590	107	57	47	85	28	37	0.0
Comm Equip Non-Telephone	15	723	448	82	43	36	65	22	28	0.0
Comm Equip Telephone	15	132	82	15	8	7	12	4	5	0.0
Misc Equipment	15	123	76	14	7	6	11	4	5	0.0
Total Depreciation Expense		257,230	115,445	33,115	27,771	18,606	39,942	5,066	17,285	
Amort-Other UP, Depr Ciac,COR	18	112,615	47,163	14,809	13,142	8,581	19,122	2,061	7,737	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	14,985	7,506	1,873	1,442	988	2,071	318	788	
Property Taxes	18	129,752	54,340	17,062	15,142	9,887	22,032	2,374	8,914	
FUTA	16	616	337	71	44	34	70	18	43	0.0
FICA	16	24,874	13,606	2,848	1,774	1,373	2,828	721	1,724	0.0
SUTA	16	0	0	0	0	0	0	0	0	0.0
Other Taxes & Licenses	15	5,047	3,126	570	303	249	451	150	198	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		175,274	78,915	22,424	18,704	12,530	27,452	3,582	11,667	0.0
Income Taxes	18	205,760	86,172	27,057	24,012	15,679	34,938	3,765	14,136	0.0
Utility Income Available for Return	18	724,767	303,532	95,307	84,580	55,227	123,065	13,263	49,791	
Total Cost of Service		2,738,610	1,371,957	342,354	263,434	180,438	378,270	58,220	143,937	0.0
Less: Other Water Revenues	19	(35,720)	(35,720)	0	0	0	0	0	0	0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		(35,720)	(35,720)	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 2,702,890	\$ 1,336,237	\$ 342,354	\$ 263,434	\$ 180,438	\$ 378,270	\$ 58,220	\$ 143,937	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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)
Reallocation of Public Fire	20	0	91,501	22,833	17,569	12,034	0		(143,937)
Total		<u>\$ 2,702,890</u>	<u>\$ 1,427,738</u>	<u>\$ 365,187</u>	<u>\$ 281,004</u>	<u>\$ 192,472</u>	<u>\$ 378,270</u>	<u>\$ 58,220</u>	<u>\$ -</u>
		\$ 35,720	\$ 35,720						
		<u>\$ 2,738,610</u>	<u>\$ 1,463,458</u>						

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MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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										0.0
Organization	17	\$ 2,303	\$ 964	\$ 303	\$ 269	\$ 175	\$ 391	\$ 42	\$ 158	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	25,516	9,783	3,863	3,986	2,365	5,517	0	3	0.0
Land & Ld Rights P	6	58,808	22,547	8,904	9,186	5,452	12,714	0	6	0.0
Land & Ld Rights WT	2	13,920	5,337	2,107	2,174	1,290	3,010	0	1	0.0
Land & Ld Rights TD	7	13,336	4,073	1,395	1,063	854	2,226	759	2,967	0.0
Land & Land Rights AG	15	2,057	1,274	232	124	101	184	61	81	0.0
Struct & Imp SS	2	46,367	17,777	7,020	7,243	4,298	10,025	0	5	0.0
Struct & Imp P	6	51,886	19,893	7,856	8,105	4,810	11,218	0	5	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	2,883,517	1,105,540	436,564	450,405	267,302	623,416	0	288	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	67,436	20,595	7,054	5,375	4,316	11,255	3,837	15,005	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	101,674	62,967	11,479	6,111	5,013	9,079	3,030	3,996	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	24,353	15,082	2,749	1,464	1,201	2,175	726	957	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	50	18	8	9	5	11	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	711,676	272,857	107,748	111,164	65,972	153,864	0	71	0.0
Supply Mains	2	758,274	290,722	114,803	118,442	70,292	183,939	0	76	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	843,275	323,312	127,672	131,720	78,172	182,316	0	84	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	26,554	10,181	4,020	4,148	2,462	5,741	0	3	0.0
WT Equip Non-Media	2	2,269,540	870,142	343,608	354,502	210,386	490,675	0	227	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	47,417	18,180	7,179	7,407	4,396	10,252	0	5	0.0
Dist Reservoirs & Standpipe	5	215,577	74,978	25,632	19,531	15,694	40,938	7,890	30,914	0.0
Elevated Tanks & Standpipes	5	19,745	6,867	2,348	1,789	1,437	3,750	723	2,831	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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)	
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	1,854,996	566,516	194,033	147,843	118,720	309,599	105,549	412,737	0.0
TD Mains 4 & Less "	4	71,639	21,879	7,493	5,710	4,585	11,957	4,076	15,940	0.0
TD Mains 6 to 8" "	4	726,448	221,857	75,986	57,898	46,493	121,244	41,335	161,635	0.0
TD Mains 10 to 16" "	3	272,166	97,844	38,620	39,845	23,651	55,168	3,457	13,581	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	24,443	0	0	0	0	0	0	24,443	0.0
Services	10	1,142,709	917,367	112,214	9,942	30,739	2,857	69,591	0	0.0
Meters Bronze Case	9	136,318	102,593	16,999	7,975	7,443	1,309	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	17,355	13,061	2,164	1,015	948	167	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	550,633	414,406	68,664	32,212	30,065	5,286	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	228,249	0	0	0	0	0	0	228,249	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	23,527	9,020	3,562	3,675	2,181	5,087	0	2	0.0
Other P/E TD	7	6,041	1,845	632	481	387	1,008	344	1,344	0.0
Other P/E CPS	15	(419)	(259)	(47)	(25)	(21)	(37)	(12)	(16)	0.0
Office Furniture & Equip	15	(32,615)	(20,198)	(3,682)	(1,960)	(1,608)	(2,913)	(972)	(1,282)	0.0
Comp & Periph Equip	15	12,089	7,487	1,365	727	596	1,080	360	475	0.0
Computer Software	15	52,079	32,253	5,880	3,130	2,567	4,651	1,552	2,047	0.0
Comp Software Personal	15	1,460	904	165	88	72	130	44	57	0.0
Data Handling Equipment	15	12,369	7,660	1,396	743	610	1,105	369	486	0.0
Other Office Equipment	15	120	74	14	7	6	11	4	5	0.0
Trans Equip Lt Duty Trks	15	20,470	12,677	2,311	1,230	1,009	1,828	610	804	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	17,696	10,959	1,998	1,064	872	1,580	527	695	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	9,475	5,868	1,070	569	467	846	282	372	0.0
Tools,Shop,Garage Equip	15	23,355	14,464	2,637	1,404	1,151	2,086	696	918	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	19,967	7,655	3,023	3,119	1,851	4,317	0	2	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(34)	(21)	(4)	(2)	(2)	(3)	(1)	(1)	0.0
Comm Equip Non-Telephone	15	14,425	8,933	1,629	867	711	1,288	430	567	0.0
Comm Equip Telephone	15	(13,614)	(8,431)	(1,537)	(818)	(671)	(1,216)	(406)	(535)	0.0
Misc Equipment	15	2,493	1,544	281	150	123	223	74	98	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		13,377,121	5,601,044	1,759,409	1,561,101	1,018,937	2,271,349	244,976	920,306	0.0
Other Rate Base Items										0.0

Schedule C-9-SMEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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)	
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	(3,011)	(1,865)	(340)	(181)	(148)	(269)	(90)	(118)	0.0
Materials and Supplies	15	23,028	14,261	2,600	1,384	1,135	2,056	686	905	0.0
Prepayments	15	18	11	2	1	1	2	1	1	0.0
OPEB's Contributed to External Fund	16	78,837	43,124	9,027	5,621	4,352	8,964	2,286	5,463	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	(1,077,606)	(451,194)	(141,705)	(125,757)	(82,114)	(182,977)	(19,720)	(74,139)	0.0
Deferred Income Taxes	17	(1,671,364)	(699,800)	(219,784)	(195,048)	(127,358)	(283,798)	(30,586)	(114,990)	0.0
Pensions	16	(99,942)	(54,868)	(11,443)	(7,126)	(5,517)	(11,363)	(2,898)	(6,926)	0.0
Total Other Rate Base Elements		(2,750,040)	(1,150,130)	(361,644)	(321,105)	(209,649)	(467,386)	(50,321)	(189,804)	0.0
Total Original Cost Measure of Value		\$ 10,627,081	\$ 4,450,913	\$ 1,397,765	\$ 1,239,995	\$ 809,289	\$ 1,803,963	\$ 194,655	\$ 730,501	0.0

T&D OP BASIS FOR FACTOR 11	89,744	30,325	9,378	6,773	5,550	14,060	5,083	18,577	0.0
FACTOR 11		0.3379	0.1045	0.0755	0.0618	0.1567	0.0566	0.2070	1.0000
T&D Mnt BASIS FOR FACTOR 12	4,374	3,511	430	38	118	11	266	0	0.0
FACTOR 12		0.8028	0.0982	0.0087	0.0269	0.0025	0.0609	0.0000	1.0000
A&G BASIS FOR FACTOR 15	491,346	304,258	55,472	29,529	24,245	43,899	14,633	19,310	0.0
FACTOR 15		0.6193	0.1129	0.0601	0.0493	0.0893	0.0298	0.0393	1.0000
LABOR BASIS FOR FACTOR 16	331,261	181,190	37,915	23,622	18,283	37,663	9,617	22,972	0.0
FACTOR 16		0.5470	0.1145	0.0713	0.0552	0.1137	0.0290	0.0693	1.0000
UPIS BASIS FOR FACTOR 17	13,374,818	5,600,079	1,759,106	1,560,832	1,018,762	2,270,958	244,934	920,147	0.0
FACTOR 17		0.4187	0.1315	0.1167	0.0762	0.1698	0.0183	0.0688	1.0000
RATE BASE BASIS FOR FACTOR 18	10,627,081	4,450,913	1,397,765	1,239,995	809,289	1,803,963	194,655	730,501	0.0
FACTOR 18		0.4188	0.1315	0.1167	0.0762	0.1698	0.0183	0.0687	1.0000
TOTAL COS BASIS FOR FACTOR 19	2,720,599	1,362,577	340,139	261,811	179,301	375,928	57,812	143,030	0.0
FACTOR 19		0.5009	0.1250	0.0962	0.0659	0.1382	0.0212	0.0526	1.0000
COS w/o Fire Factor 20	2,158,183	1,371,957	342,354	263,434	180,438				0
FACTOR 20		0.6357	0.1586	0.1221	0.0836				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	0.3640	0.1552	0.1741	0.0951	0.2115	-	0.0001	1.0000
2	0.3834	0.1514	0.1562	0.0927	0.2162	-	0.0001	1.0000
3	0.3595	0.1419	0.1464	0.0869	0.2027	0.0127	0.0499	1.0000
4	0.3054	0.1046	0.0797	0.0640	0.1669	0.0569	0.2225	1.0000
5	0.3478	0.1189	0.0906	0.0728	0.1899	0.0366	0.1434	1.0000
6	0.3834	0.1514	0.1562	0.0927	0.2162	-	0.0001	1.0000
7	0.3054	0.1046	0.0797	0.0640	0.1669	0.0569	0.2225	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7526	0.1247	0.0585	0.0546	0.0096	-	-	1.0000
10	0.8028	0.0982	0.0087	0.0269	0.0025	0.0609	-	1.0000
11	0.3379	0.1045	0.0755	0.0618	0.1567	0.0566	0.2070	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)		
			12	0.8028	0.0982	0.0087	0.0269	0.0025	0.0609	-	1.0000
			13	0.8685	0.0945	0.0040	0.0193	0.0012	0.0125	-	1.0000
			14	0.8795	0.0957	0.0040	0.0196	0.0012	-	-	1.0000
			15	0.6193	0.1129	0.0601	0.0493	0.0893	0.0298	0.0393	1.0000
			16	0.5470	0.1145	0.0713	0.0552	0.1137	0.0290	0.0693	1.0000
			17	0.4187	0.1315	0.1167	0.0762	0.1698	0.0183	0.0688	1.0000
			18	0.4188	0.1315	0.1167	0.0762	0.1698	0.0183	0.0687	1.0000
			19	0.5009	0.1250	0.0962	0.0659	0.1382	0.0212	0.0526	1.0000
			20	0.6357	0.1586	0.1221	0.0836	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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
Labor & Exp Oper SS	2	40,302	29,848	10,450	0	0	0	4
Labor & Exp Oper SS	2	658	487	171	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		40,960	30,335	10,621	0	0	0	4
Misc Exp Oper SS	2	47,690	35,319	12,366	0	0	0	5
Misc Exp Oper SS	2	1,013	750	263	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	28	21	7	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	2,963	2,194	768	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		51,694	38,285	13,404	0	0	0	5
TOTAL SS EXPENSE		92,654	68,620	24,025	0	0	0	9
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	1,148	850	298	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	94,868	94,859	0	0	0	0	9
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	52	39	13	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	324	240	84	0	0	0	0
Rents Oper P	6	40	30	10	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		96,432	96,017	406	0	0	0	10

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		96,432	96,017	406	0	0	0	0	10
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	55,654	55,648	0	0	0	0	0	6
Labor & Exp Oper WT	2	12,898	9,552	3,344	0	0	0	0	1
Labor & Exp Oper WT	2	345	256	89	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	21,934	21,932	0	0	0	0	0	2
Misc Exp Oper WT	2	14,266	10,565	3,699	0	0	0	0	1
Rents Oper WT	2	(3)	(2)	(1)	0	0	0	0	(0)
TOTAL WT EXPENSE - OPERATION		105,094	97,951	7,132	0	0	0	0	11
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	11,505	8,521	2,983	0	0	0	0	1
TOTAL WT EXPENSE - MAINTENANCE		11,505	8,521	2,983	0	0	0	0	1
TOTAL WT EXPENSE		116,599	106,472	10,116	0	0	0	0	12
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	1,314	387	0	891	0	0	0	237
TD Lines Exp	7	77,048	19,925	0	35,596	0	0	0	21,527
TD Lines Exp	7	5,596	1,447	0	2,585	0	0	0	1,564
Meter Expense	9	179	0	0	0	179	0	0	0
Meter Expense	9	152	0	0	0	152	0	0	0
Customer Install Exp	10	5,455	0	0	0	0	5,123	0	332
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	835	202	0	362	3	48	0	220
Misc Exp Oper TD	11	225	55	0	97	1	13	0	59

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	1,567	380	0	679	6	89	0	413
Rents Oper TD	11	851	206	0	369	3	49	0	224
TOTAL T & D EXPENSE OPERATION		93,222	22,602	0	40,379	344	5,321	0	24,576
Super & Eng Maint TD	12	1	0	0	0	0	1	0	0
Struct & Improve Maint TD	12	1,709	0	0	0	0	1,605	0	104
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	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	4,374	0	0	0	0	4,108	0	266
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	600	0	0	0	0	563	0	37
Mat and Sup Maint TD	12	126,027	0	0	0	0	118,352	0	7,675
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		132,711	0	0	0	0	124,629	0	8,082
TOTAL T & D EXPENSE		225,933	22,602	0	40,379	344	129,950	0	32,658
CUSTOMER ACCOUNTS									
Supervision CA	13	380	0	0	0	0	0	375	5
Meter Reading Exp CA	14	29,998	0	0	0	0	0	29,998	0
Meter Reading Exp CA	14	493	0	0	0	0	0	493	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	11,735	0	0	0	0	0	11,588	147
Cust Rec & Collection CA	13	17,143	0	0	0	0	0	16,929	214
Uncollectible Accts	13	31,492	0	0	0	0	0	31,098	394
Misc Cust Accts Exp CA	13	825	0	0	0	0	0	815	10
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	3,519	0	0	0	0	0	3,475	44
Cust Serv & Info Exp CA	13	36,599	0	0	0	0	0	36,142	457
TOTAL CUSTOMER ACCOUNTING EXPENSE		132,184	0	0	0	0	0	130,913	1,271

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	143,774	35,483	10,107	11,818	101	38,028	38,301	9,935
Other Supplies & Exp AG	15	1,053	260	74	87	1	279	281	73
Other Supplies & Exp AG	15	38,010	9,381	2,672	3,124	27	10,054	10,126	2,626
Other Supplies & Exp AG	15	12,152	2,999	854	999	9	3,214	3,237	840
Mgmt Fees-Corporate/Shared Service Center	15	85,499	21,101	6,011	7,028	60	22,614	22,777	5,908
Mgmt Fees-Call Center	13	46,090	0	0	0	0	0	45,514	576
Mgmt Fees-Belleville Lab	2	22,152	16,406	5,744	0	0	0	0	2
Mgmt Fees- Financial ITS	15	4,486	1,107	315	369	3	1,187	1,195	310
Mgmt Fees- Customer Billings ITS	13	25,326	0	0	0	0	0	25,009	317
Mgmt Fees-Other ITS	15	285	70	20	23	0	75	76	20
Outside Services AG	15	28,729	7,090	2,020	2,362	20	7,599	7,653	1,985
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	16,384	4,044	1,152	1,347	11	4,334	4,365	1,132
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	8,723	2,524	638	1,258	8	1,303	2,135	858
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	12,527	3,092	881	1,030	9	3,313	3,337	866
Injuries & Damages	16	247	71	18	36	0	37	60	24
Employee Pension & Benefits	16	128,434	37,156	9,389	18,520	116	19,188	31,428	12,638
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	3,026	747	213	249	2	800	806	209
Rents AG	15	13,065	3,224	918	1,074	9	3,456	3,481	903
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	6,467	1,596	455	532	5	1,711	1,723	447
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		596,429	146,352	41,480	49,854	379	117,192	201,504	39,669
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	2,733	675	192	225	2	723	728	189
TOTAL A & G EXPENSE - MAINTENANCE		2,733	675	192	225	2	723	728	189
TOTAL A & G EXPENSE		599,162	147,026	41,672	50,079	381	117,914	202,232	39,857
Total Operation & Maintenance Expenses		1,262,964	440,736	76,218	90,457	725	247,865	333,145	73,817

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	1,364	1,010	354	0	0	0	0	0
Struct & Imp P	6	608	450	158	0	0	0	0	0
Struct & Imp WT	2	35,192	26,063	9,125	0	0	0	0	4
Struct & Imp TD	7	1,261	326	0	583	0	0	0	352
Struct & Imp Offices	15	3,059	755	215	251	2	809	815	211
Struct & Imp Store, Shop, Gar	15	616	152	43	51	0	163	164	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	18,661	13,820	4,839	0	0	0	0	2
Supply Mains	2	15,114	11,193	3,919	0	0	0	0	2
Power Generation Equip Other	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	11,609	8,598	3,010	0	0	0	0	1
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	757	561	196	0	0	0	0	0
WT Equip Non-Media	2	45,745	33,879	11,862	0	0	0	0	5
Dist Reservoirs & Standpipe	5	5,624	1,655	0	2,957	0	0	0	1,012
Elevated Tanks & Standpipes	5	372	109	0	196	0	0	0	67
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	35,452	9,171	0	16,375	0	0	0	9,905
TD Mains 4 & Less "	4	938	243	0	433	0	0	0	262
TD Mains 6 to 8" "	4	9,527	2,465	0	4,401	0	0	0	2,662
TD Mains 10 to 16" "	3	3,564	2,474	866	0	0	0	0	223
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	403	0	0	0	0	0	0	403
Services	10	24,491	0	0	0	0	22,999	0	1,492
Meters Bronze Case	9	3,405	0	0	0	3,405	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	4,041	0	0	0	4,041	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	12,922	0	0	0	12,922	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	4,491	0	0	0	0	0	0	4,491
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	441	327	114	0	0	0	0	0
Other P/E TD	7	124	32	0	57	0	0	0	35
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(86)	(21)	(6)	(7)	(0)	(23)	(23)	(6)
Comp & Periph Equip	15	2,560	632	180	210	2	677	682	177
Computer Software	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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
Comp Software Personal	15	0	0	0	0	0	0	0
Data Handling Equipment	15	561	138	39	46	0	148	39
Other Office Equipment	15	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	5,463	1,348	384	449	4	1,445	377
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0
Trans Equip Autos	15	4,727	1,167	332	389	3	1,250	327
Trans Equip Other	15	0	0	0	0	0	0	0
Stores Equipment	15	251	62	18	21	0	66	17
Tools,Shop,Garage Equip	15	1,675	413	118	138	1	443	116
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0
Laboratory Equipment	2	366	271	95	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0
Power Operated Equipment	15	952	235	67	78	1	252	66
Comm Equip Non-Telephone	15	723	178	51	59	1	191	50
Comm Equip Telephone	15	132	33	9	11	0	35	9
Misc Equipment	15	123	30	9	10	0	33	8
Total Depreciation Expense		<u>257,230</u>	<u>117,773</u>	<u>35,997</u>	<u>26,707</u>	<u>20,383</u>	<u>28,489</u>	<u>22,351</u>
Amort-Other UP	18	112,615	57,163	17,681	11,858	5,935	9,606	9,809
Taxes Other Than Income								
Utility Reg Assessment Fee	19	14,985	6,399	1,644	1,347	457	2,096	1,935
Property Taxes	18	129,752	65,862	20,371	13,663	6,838	11,068	11,301
FUTA	16	616	178	45	89	1	92	61
FICA	16	24,874	7,196	1,818	3,587	22	3,716	2,448
SUTA	16	0	0	0	0	0	0	0
Other Taxes & Licenses	15	5,047	1,246	355	415	4	1,335	349
Gross Receipts Tax	19	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>175,274</u>	<u>80,881</u>	<u>24,233</u>	<u>19,101</u>	<u>7,321</u>	<u>18,307</u>	<u>15,266</u>
Income Taxes	18	205,760	104,444	32,304	21,667	10,844	17,551	17,922
Utility Income Available for Return	18	724,767	367,892	113,788	76,318	38,195	61,823	63,127
Total Cost of Service		<u>2,738,610</u>	<u>1,168,888</u>	<u>300,222</u>	<u>246,108</u>	<u>83,403</u>	<u>383,642</u>	<u>202,292</u>
Less: Other Water Revenues	19	(35,720)	(15,252)	(3,918)	(3,211)	(1,089)	(4,997)	(2,640)
Revenue Shift	19	0	0	0	0	0	0	0
Total Other Water Revenues		<u>(35,720)</u>	<u>(15,252)</u>	<u>(3,918)</u>	<u>(3,211)</u>	<u>(1,089)</u>	<u>(4,997)</u>	<u>(2,640)</u>
Total Cost of Service Related to Sales of Water		<u><u>2,702,890</u></u>	<u><u>1,153,636</u></u>	<u><u>296,304</u></u>	<u><u>242,897</u></u>	<u><u>82,313</u></u>	<u><u>378,644</u></u>	<u><u>199,652</u></u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	Biling & Collecting	Fire Service
Reallocation of Public Fire	20	0	98,093	25,189	20,655		0	0	(143,937)
Total		<u>\$ 2,702,890</u>	<u>\$ 1,251,729</u>	<u>\$ 321,493</u>	<u>\$ 263,552</u>	<u>\$ 82,313</u>	<u>\$ 378,644</u>	<u>\$ 349,444</u>	<u>\$ 55,715</u>
			663,016			5,732	5,035	59,428	
			1.888			14.36	75.20		
						1.20	6.27	5.88	
								13.34	

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	2,303	1,169	362	243	121	196	11	201
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	18,897	6,616	0	0	0	0	3
Land & Ld Rights P	6	58,808	43,553	15,249	0	0	0	0	6
Land & Ld Rights WT	2	13,920	10,309	3,609	0	0	0	0	1
Land & Ld Rights TD	7	13,336	3,449	0	6,161	0	0	0	3,726
Land & Land Rights AG	15	2,057	508	145	169	1	544	548	142
Struct & Imp SS	2	46,367	34,339	12,023	0	0	0	0	5
Struct & Imp P	6	51,886	38,427	13,454	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,883,517	2,135,533	747,696	0	0	0	0	288
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	67,436	17,439	0	31,155	0	0	0	18,842
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	101,674	25,093	7,148	8,358	71	26,893	27,086	7,026
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	24,353	6,010	1,712	2,002	17	6,441	6,488	1,683
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	50	50	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	711,676	527,067	184,538	0	0	0	0	71
Supply Mains	2	758,274	561,578	196,620	0	0	0	0	76
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	843,275	624,529	218,661	0	0	0	0	84
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	26,554	19,666	6,885	0	0	0	0	3
WT Equip Non-Media	2	2,269,540	1,680,821	588,492	0	0	0	0	227
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	47,417	35,117	12,295	0	0	0	0	5
Dist Reservoirs & Standpipe	5	215,577	63,444	0	113,329	0	0	0	38,804
Elevated Tanks & Standpipes	5	19,745	5,811	0	10,380	0	0	0	3,554

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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
Ground Level Facilities	5	0	0	0	0	0	0	0
TD Mains Not Classified by	7	1,854,996	479,702	0	857,008	0	0	518,286
TD Mains 4 & Less "	4	71,639	18,533	0	33,090	0	0	20,016
TD Mains 6 to 8" "	4	726,448	187,932	0	335,546	0	0	202,970
TD Mains 10 to 16" "	3	272,166	188,965	66,164	0	0	0	17,038
TD Mains 18 & Grtr . "	3	0	0	0	0	0	0	0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	24,443	0	0	0	0	0	24,443
Services	10	1,142,709	0	0	0	1,073,118	0	69,591
Meters Bronze Case	9	136,318	0	0	136,318	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	17,355	0	0	17,355	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0
Meter Installations	9	550,633	0	0	550,633	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	228,249	0	0	0	0	0	228,249
Other P/E Intangible	15	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	23,527	17,424	6,101	0	0	0	2
Other P/E TD	7	6,041	1,562	0	2,791	0	0	1,688
Other P/E CPS	15	(419)	(103)	(29)	(34)	(0)	(111)	(29)
Office Furniture & Equip	15	(32,615)	(8,049)	(2,293)	(2,681)	(23)	(8,627)	(2,254)
Comp & Periph Equip	15	12,089	2,984	850	994	8	3,198	835
Computer Software	15	52,079	12,853	3,661	4,281	36	13,775	3,599
Comp Software Personal	15	1,460	360	103	120	1	386	101
Data Handling Equipment	15	12,369	3,053	870	1,017	9	3,272	855
Other Office Equipment	15	120	30	8	10	0	32	8
Trans Equip Lt Duty Trks	15	20,470	5,052	1,439	1,683	14	5,414	1,414
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0
Trans Equip Autos	15	17,696	4,367	1,244	1,455	12	4,681	1,223
Trans Equip Other	15	0	0	0	0	0	0	0
Stores Equipment	15	9,475	2,338	666	779	7	2,506	655
Tools,Shop,Garage Equip	15	23,355	5,764	1,642	1,920	16	6,177	1,614
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0
Laboratory Equipment	2	19,967	14,788	5,177	0	0	0	2
Laboratory Equip Other	2	0	0	0	0	0	0	0
Power Operated Equipment	15	(34)	(8)	(2)	(3)	(0)	(9)	(2)
Comm Equip Non-Telephone	15	14,425	3,560	1,014	1,186	10	3,815	997
Comm Equip Telephone	15	(13,614)	(3,360)	(957)	(1,119)	(10)	(3,601)	(941)
Misc Equipment	15	2,493	615	175	205	2	659	172
Other Tangible Property	17	0	0	0	0	0	0	0
Total Utility Plant in Service		13,377,121	6,791,171	2,101,337	1,410,043	704,601	1,138,760	1,165,282
Other Rate Base Items								

Schedule C-20-SMEX

MISSOURI-AMERICAN WATER COMPANY
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COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Add:								
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0
Cash Working Capital	15	(3,011)	(743)	(212)	(248)	(796)	(802)	(208)
Materials and Supplies	15	23,028	5,683	1,619	1,893	6,091	6,135	1,591
Prepayments	15	18	4	1	1	5	5	1
OPEB's Contributed to External Fund	16	78,837	22,808	5,763	11,368	11,778	19,291	7,758
Premature Retirement	17	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0
Less:								
Accumulated Deferred ITC (3%)	17	(1,077,606)	(547,101)	(169,292)	(113,580)	(91,704)	(5,280)	(93,859)
Deferred Income Taxes	17	(1,671,364)	(848,552)	(262,571)	(176,162)	(142,233)	(8,190)	(145,576)
Pensions	16	(99,942)	(28,913)	(7,306)	(14,412)	(14,931)	(24,456)	(9,834)
Total Other Rate Base Elements		<u>(2,750,040)</u>	<u>(1,396,813)</u>	<u>(431,998)</u>	<u>(291,138)</u>	<u>(231,791)</u>	<u>(13,297)</u>	<u>(240,128)</u>
Total Original Cost Measure of Value		<u>\$ 10,627,081</u>	<u>\$ 5,394,358</u>	<u>\$ 1,669,340</u>	<u>\$ 1,118,905</u>	<u>\$ 559,725</u>	<u>\$ 906,969</u>	<u>\$ 52,630</u>
								<u>\$ 925,154</u>

T&D OP BASIS FOR FACTOR 11	89,744	21,758	0	38,872	331	5,123	0	23,659
FACTOR 11		0.2425	0.0000	0.4331	0.0037	0.0571	0.0000	0.2636
T&D Mnt BASIS FOR FACTOR 12	4,374	0	0	0	0	4,108	0	266
FACTOR 12		0.0000	0.0000	0.0000	0.0000	0.9391	0.0000	0.0609
A&G BASIS FOR FACTOR 15	491,346	121,271	34,546	40,379	344	129,950	130,913	33,943
FACTOR 15		0.2468	0.0703	0.0822	0.0007	0.2645	0.2664	0.0691
LABOR BASIS FOR FACTOR 16	331,261	95,861	24,200	47,776	283	49,476	81,078	32,589
FACTOR 16		0.2893	0.0731	0.1442	0.0009	0.1494	0.2447	0.0984
UPIS BASIS FOR FACTOR 17	13,374,818	6,790,002	2,100,975	1,409,800	704,479	1,138,564	65,916	1,165,081
FACTOR 17		0.5077	0.1571	0.1054	0.0527	0.0851	0.0049	0.0871
RATE BASE BASIS FOR FACTOR 18	10,627,081	5,394,358	1,669,340	1,118,905	559,725	906,969	52,630	925,154
FACTOR 18		0.5076	0.1570	0.1053	0.0527	0.0853	0.0050	0.0871
TOTAL COS BASIS FOR FACTOR 19	2,720,599	1,161,743	298,366	244,512	82,944	380,745	351,314	200,976
FACTOR 19		0.4270	0.1097	0.0899	0.0305	0.1399	0.1291	0.0739
TOTAL COS BASIS FOR FACTOR 20	1,692,836	1,153,636	296,304	242,897				
FACTOR 20		0.6815	0.1750	0.1435				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9999	-	-	-	-	-	0.0001
2	0.7406	0.2593	-	-	-	-	0.0001
3	0.6943	0.2431	-	-	-	-	0.0626
4	0.2587	-	0.4619	-	-	-	0.2794
5	0.2943	-	0.5257	-	-	-	0.1800
6	0.7406	0.2593	-	-	-	-	0.0001
7	0.2586	-	0.4620	-	-	-	0.2794
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9391	-	0.0609
11	0.2425	-	0.4331	0.0037	0.0571	-	0.2636

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	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
12	-	-	-	-	0.9391	-	0.0609
13	-	-	-	-	-	0.9875	0.0125
14	-	-	-	-	-	1.0000	-
15	0.2468	0.0703	0.0822	0.0007	0.2645	0.2664	0.0691
16	0.2893	0.0731	0.1442	0.0009	0.1494	0.2447	0.0984
17	0.5077	0.1571	0.1054	0.0527	0.0851	0.0049	0.0871
18	0.5076	0.1570	0.1053	0.0527	0.0853	0.0050	0.0871
19	0.4270	0.1097	0.0899	0.0305	0.1399	0.1291	0.0739
20	0.6815	0.1750	0.1435				

**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	661.50	0.3640
Commercial	281.88	0.1552
Industrial	316.25	0.1741
Other Public Authority	172.68	0.0951
Sales for Resale	384.18	0.2115
Private Fire Protection	0.05	0.0000
Public Fire Protection	0.18	0.0001
Total	<u>1,816.71</u>	<u>1.0000</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 0.7407	(4)	(5)=(4)x 0.2593	(6)=(3)+(5)
Residential	0.3640	0.2695	0.4392	0.1139	0.3834
Commercial	0.1552	0.1150	0.1403	0.0364	0.1514
Industrial	0.1741	0.1290	0.1050	0.0272	0.1562
Other Public Authority	0.0951	0.0704	0.0860	0.0223	0.0927
Sales for Resale	0.2115	0.1567	0.2295	0.0595	0.2162
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0001	0.0001			0.0001
Total	<u>1.0000</u>	<u>0.7407</u>	<u>1.0000</u>	<u>0.2593</u>	<u>1.0000</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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

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

Customer Classification (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	661	1.00	661	0.4392
Commercial	282	0.75	211	0.1403
Industrial	316	0.50	158	0.1050
Other Public Authority	173	0.75	130	0.0860
Sales for Resale	384	0.90	346	0.2295
Total	1,816		1,506	1.0000

The weighting of the factors is based on the maximum day ratio of 1.35, based on a review of maximum day ratios experienced during the period 1990 through 2002 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.7407
Maximum Day Extra Capacity	0.35	0.2593
Total	1.35	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6944	(4)	(5)=(4) X 0.2431	(6)	(7)=(6) X 0.0625	(8)=(3)+(5)+(7)
Residential	0.3640	0.2528	0.4392	0.1067			0.3595
Commercial	0.1552	0.1078	0.1403	0.0341			0.1419
Industrial	0.1741	0.1209	0.1050	0.0255			0.1464
Other Public Authority	0.0951	0.0660	0.0860	0.0209			0.0869
Sales for Resale	0.2115	0.1469	0.2295	0.0558			0.2027
Private Fire Protection	0.0000	0.0000			0.2035	0.0127	0.0127
Public Fire Protection	0.0001	0.0001			0.7965	0.0498	0.0499
Total	1.0000	0.6945	1.0000	0.2430	1.0000	0.0625	1.0000

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

FACTOR 3. Continued

**ALLOCATION OF COSTS ASSOC WITH FACILITIES SERVING BASE, 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 1.35 and the average daily system sendout for 2002 of 2.00 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	2,000,000	0.6944
Maximum Day Extra Capacity	<u>0.35</u>	<u>700,000</u>	<u>0.2431</u>
Subtotal	<u>1.35</u>	2,700,000	0.9375
Fire Protection		<u>180,000</u>	<u>0.0625</u>
Total		<u>2,880,000</u>	<u>1.0000</u>

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

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2587	(5)	(6)=(5) X 0.4620	(7)	(8)=(7) X 0.2794	(9)=(4)+(6)+(8)
Residential	27.6	0.3641	0.0942	0.4575	0.2113			0.3055
Commercial	11.7	0.1552	0.0402	0.1393	0.0644			0.1046
Industrial	13.2	0.1741	0.0450	0.0750	0.0347			0.0797
Other Public Authority	7.2	0.0950	0.0246	0.0853	0.0394			0.0640
Sales for Resale	16.0	0.2115	0.0547	0.2429	0.1122			0.1669
Private Fire Protection	0.0	0.0000	0.0000			0.2035	0.0569	0.0569
Public Fire Protection	0.0	0.0001	0.0000			0.7965	0.2225	0.2225
Total	75.7	1.0000	0.2587	1.0000	0.4620	1.0000	0.2794	1.0001

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.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	1,389	0.2587
Maximum Hour Extra Capacity	<u>1.79</u>	<u>2,480</u>	<u>0.4620</u>
Subtotal	<u>2.79</u>	3,869	0.7207
Fire Protection		<u>1,500</u>	<u>0.2794</u>
Total		<u>5,369</u>	<u>1.0001</u>

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

<u>Customer Classification</u>	<u>Average Hourly Consumption Thousand Gal.</u>	<u>Maximum Hour Extra Capacity</u>		
		<u>Factor*</u>	<u>1,000 Gallons Per Hour</u>	<u>Allocation Factor</u>
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	27.6	3.5	96.5	0.4575
Commercial	11.7	2.5	29.4	0.1393
Industrial	13.2	1.2	15.8	0.0750
Other Public Authority	7.2	2.5	18.0	0.0853
Sales for Resale	<u>16.0</u>	3.2	<u>51.2</u>	<u>0.2429</u>
Total	<u>75.7</u>		<u>210.9</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification (1)	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.2943	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.5257	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.1800	
Residential	27.562	0.3641	0.1072	0.4575	0.2406			0.3478
Commercial	11.745	0.1552	0.0457	0.1393	0.0732			0.1189
Industrial	13.177	0.1741	0.0512	0.0750	0.0394			0.0906
Other Public Authority	7.195	0.0950	0.0280	0.0853	0.0448			0.0728
Sales for Resale	16.007	0.2115	0.0622	0.2429	0.1277			0.1899
Private Fire Protection	0.002	0.0000	0.0000			0.2035	0.0366	0.0366
Public Fire Protection	0.008	0.0001	0.0000			0.7965	0.1434	0.1434
Total	75.696	1.0000	0.2943	1.0000	0.5257	1.0000	0.1800	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	35.90	0.2943
Extra Capacity Maximum Hour	<u>1.79</u>	<u>64.10</u>	<u>0.5257</u>
Total	<u><u>2.79</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.3834	0.3834	0.3595	0.0000	0.3055	0.0000	0.3834
Commercial	0.1514	0.1514	0.1419	0.0000	0.1046	0.0000	0.1514
Industrial	0.1562	0.1562	0.1464	0.0000	0.0797	0.0000	0.1562
Other Public Authority	0.0927	0.0927	0.0869	0.0000	0.0640	0.0000	0.0927
Sales for Resale	0.2162	0.2162	0.2027	0.0000	0.1669	0.0000	0.2162
Private Fire Protection	0.0000	0.0000	0.0127	0.0000	0.0569	0.0000	0.0000
Public Fire Protection	0.0001	0.0001	0.0499	0.0000	0.2225	0.0000	0.0001
Total	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>0.0000</u>	<u>1.0001</u>	<u>0.0000</u>	<u>1.0000</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	1,185	1.0000
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	<u>0</u>	<u>0.0000</u>
Total	<u>1,185</u>	<u>1.0000</u>

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 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	0.3595	0.0000	0.3054	0.3054	0.3054
Commercial	0.1419	0.0000	0.1046	0.1046	0.1046
Industrial	0.1464	0.0000	0.0797	0.0797	0.0797
Other Public Authority	0.0869	0.0000	0.0640	0.0640	0.0640
Sales for Resale	0.2027	0.0000	0.1669	0.1669	0.1669
Private Fire Protection	0.0127	0.0000	0.0569	0.0569	0.0569
Public Fire Protection	0.0499	0.0000	0.2225	0.2225	0.2225
Total	<u>1.0000</u>	<u>0.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>

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	<u>442,904</u>	<u>1.0000</u>
Total	<u>462,581</u>	<u>1.0000</u>

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
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.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	4,314	0.7526
Commercial	715	0.1247
Industrial	335	0.0585
Other Public Authority	313	0.0546
Sales for Resale	55	0.0096
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u>5,732</u>	<u>1.0000</u>

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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.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	4,304	0.8028
Commercial	526	0.0982
Industrial	47	0.0087
Other Public Authority	144	0.0269
Sales for Resale	14	0.0025
Private Fire Protection	<u>327</u>	<u>0.0609</u>
Total	5,362	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
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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	\$ 30,325	0.3379
Commercial	9,378	0.1045
Industrial	6,773	0.0755
Other Public Authority	5,550	0.0618
Sales for Resale	14,060	0.1567
Private Fire Protection	5,083	0.0566
Public Fire Protection	18,577	0.2070
Total	<u>89,744</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	\$ 3,511	0.8028
Commercial	430	0.0982
Industrial	38	0.0087
Other Public Authority	118	0.0269
Sales for Resale	11	0.0025
Private Fire Protection	266	0.0609
Public Fire Protection	-	0.0000
Total	<u>\$4,374</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,301	0.8685
Commercial	468	0.0945
Industrial	20	0.0040
Other Public Authority	96	0.0193
Sales for Resale	6	0.0012
Private Fire Protection	62	0.0125
Public Fire Protection	0	0.0000
Total	4,952	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,301	0.8795
Commercial	468	0.0957
Industrial	20	0.0040
Other Public Authority	96	0.0196
Sales for Resale	6	0.0012
Total	4,890	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	\$304,258	0.6193
Commercial	55,472	0.1129
Industrial	29,529	0.0601
Other Public Authority	24,245	0.0493
Sales for Resale	43,899	0.0893
Private Fire Protection	14,633	0.0298
Public Fire Protection	19,310	0.0393
Total	<u>\$491,346</u>	<u>1.0000</u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$181,190	0.5470
Commercial	37,915	0.1145
Industrial	23,622	0.0713
Other Public Authority	18,283	0.0552
Sales for Resale	37,663	0.1137
Private Fire Protection	9,617	0.0290
Public Fire Protection	<u>22,972</u>	<u>0.0693</u>
Total	<u><u>\$331,261</u></u>	<u><u>1.0000</u></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 <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$5,600,079	0.4187
Commercial	1,759,106	0.1315
Industrial	1,560,832	0.1167
Other Public Authority	1,018,762	0.0762
Sales for Resale	2,270,958	0.1698
Private Fire Protection	244,934	0.0183
Public Fire Protection	<u>920,147</u>	<u>0.0688</u>
Total	<u><u>\$13,374,818</u></u>	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
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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	\$4,450,913	0.4188
Commercial	1,397,765	0.1315
Industrial	1,239,995	0.1167
Other Public Authority	809,289	0.0762
Sales for Resale	1,803,963	0.1698
Private Fire Protection	194,655	0.0183
Public Fire Protection	730,501	0.0687
Total	<u>\$10,627,081</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,362,577	0.5008
Commercial	340,139	0.1250
Industrial	261,811	0.0962
Other Public Authority	179,301	0.0659
Sales for Resale	375,928	0.1382
Private Fire Protection	57,812	0.0212
Public Fire Protection	143,030	0.0526
Total	<u>\$2,720,599</u>	<u>0.9999</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)
5/8	1.0	4,285.83	4,285.83	343.25	343.25	1.00	1.00	34.58	34.58	0.00	0.00	4,664.67	4,664.67
3/4	1.3	1.00	1.30	6.83	8.88	0.00	0.00	1.50	1.95	0.00	0.00	9.33	12.13
1	1.7	13.08	22.24	76.42	129.91	4.92	8.36	19.00	32.30	0.00	0.00	113.42	192.81
1-1/2	3.5	0.00	0.00	0.83	2.92	0.00	0.00	0.00	0.00	0.00	0.00	0.83	2.92
2	4.3	1.00	4.30	38.58	165.91	6.00	25.80	36.67	157.67	4.00	17.20	86.25	370.88
3	19.0	0.00	0.00	1.25	23.75	0.00	0.00	3.00	57.00	2.00	38.00	6.25	118.75
4	29.3	0.00	0.00	0.00	0.00	3.92	114.76	1.00	29.30	0.00	0.00	4.92	144.06
6	48.4	0.00	0.00	0.83	40.33	3.83	185.53	0.00	0.00	0.00	0.00	4.67	225.87
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>4,300.92</u>	<u>4,313.68</u>	<u>468.00</u>	<u>714.95</u>	<u>19.67</u>	<u>335.45</u>	<u>95.75</u>	<u>312.80</u>	<u>6.00</u>	<u>55.20</u>	<u>4,890.33</u>	<u>5,732.07</u>

**MISSOURI-AMERICAN WATER COMPANY
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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	4,286.83	4,286.83	350.08	350.08	1.00	1.00	36.08	36.08	0.00	0.00	0.00	0.00	4,674.00	4,674.00
1	1.17	13.08	15.31	76.42	89.41	4.92	5.75	19.00	22.23	0.00	0.00	0.00	0.00	113.42	132.70
1-1/2	1.58	0.00	0.00	0.83	1.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.83	1.32
2	2.04	1.00	2.04	38.58	78.71	6.00	12.24	36.67	74.80	4.00	8.16	1.00	2.04	87.25	177.99
3	2.73	0.00	0.00	1.25	3.41	0.00	0.00	3.00	8.19	2.00	5.46	1.00	2.73	7.25	19.79
4	2.88	0.00	0.00	0.00	0.00	3.92	11.28	1.00	2.88	0.00	0.00	10.00	28.80	14.92	42.96
6	4.24	0.00	0.00	0.83	3.53	3.83	16.25	0.00	0.00	0.00	0.00	19.00	80.56	23.67	100.35
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	76.78	11.00	76.78
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	123.50	13.00	123.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	12.16	1.00	12.16
Total		<u>4,300.92</u>	<u>4,304.18</u>	<u>468.00</u>	<u>526.46</u>	<u>19.67</u>	<u>46.53</u>	<u>95.75</u>	<u>144.18</u>	<u>6.00</u>	<u>13.62</u>	<u>56.00</u>	<u>326.57</u>	<u>4,946.33</u>	<u>5,361.54</u>

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 (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	1	4	
3 -inch	9.00	0	0	
4 -inch	16.00	10	160	
6 -inch	36.00	19	684	
8 -inch	64.00	11	704	
10 -inch	100.00	13	1,300	
12 -inch	144.00	1	144	
Private Hydrants	24.75	7	173	
Total Private Fire Protection		62	3,169	0.2035
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 3.5"	24.75	501	12,400
6" Valve	2- 2-1/2" & 1- 4"	28.50	0	0
Total Public Fire Protection		501	12,400	0.7965
Total Fire Protection		563	15,569	1.0000