

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 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)
Rate A & K	\$ 84,729,205	87.2%	\$ 99,623,363	84.8%	\$ 84,729,205	87.3%	\$ (14,894,158)	-15.0%
Rate B	2,664,295	2.7%	\$ 1,981,833	1.7%	2,664,295	2.7%	682,462	34.4%
Rate D	216,962	0.2%	\$ 183,425	0.2%	216,962	0.2%	33,537	18.3%
Rate F & E	590,205	0.6%	\$ 7,154,925	6.1%	590,205	0.6%	(6,564,720)	-91.8%
Rate H	900,987	0.9%	\$ 900,987	0.8%	900,987	0.9%	-	
Rate J	7,910,900	8.2%	\$ 7,612,017	6.5%	7,910,900	8.2%	298,883	3.9%
Total Sales	97,012,554	<u>99.8%</u>	117,456,550	<u>100.1%</u>	97,012,554	<u>99.9%</u>	(20,443,996)	-17.4%
Other Revenues	<u>1,316,503</u>		<u>1,316,503</u>		<u>1,316,503</u>		-	0.0%
Total	<u>\$ 98,329,057</u>		<u>\$ 118,773,053</u>		<u>\$ 98,329,057</u>		<u>\$ (20,443,996)</u>	-17.2%
True-Up Estimate	\$2,096,026				\$2,096,026		\$2,096,026	
Total w/ True-up	<u>\$100,425,083</u>				<u>\$ 100,425,083</u>		<u>\$ (18,347,970)</u>	-15.4%

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: St. Louis

Case No. WR-2003-0500
 STAFF - ST LOUIS COUNTY
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (CCF)	Total Revenue	Sales (CCF)	Total Revenue		
1							
2							
3							
4	Rate A and K	56,748,523	\$99,623,363	56,748,523	\$84,727,483	(\$14,895,880)	-14.95%
5	Rate B	2,451,853	1,981,833	2,451,853	2,664,298	682,465	34.44%
6	Rate D	241,598	183,425	241,598	216,962	33,537	18.28%
7	Rate F and E	60,059	7,154,925	60,059	590,205	(6,564,720)	-91.75%
8	Rate H	377,167	900,987	377,167	900,987	0	0.00%
9	Rate J	9,946,139	7,612,017	9,946,139	7,910,907	298,890	3.93%
10						0	0.00%
11							
12	Total	<u>69,825,339</u>	<u>117,456,550</u>	<u>69,825,339</u>	<u>97,010,842</u>	<u>(\$20,445,708)</u>	<u>-17.41%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		43,661		43,661	0	0.00%
18	Returned Check Charge		28,212		28,212	0	0.00%
19	Application Fee		142,440		142,440	0	0.00%
20	Miscellaneous Other Revenue		665,858		665,858	0	0.00%
21	Rents from Water Property		284,237		284,237	0	0.00%
22	Miscellaneous Sales Unmetered		152,095		152,095		
23							
24			<u>\$118,773,053</u>		<u>\$98,327,345</u>	<u>(20,445,708)</u>	<u>-17.21%</u>
25							
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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: St. Louis

Case No. WR-2003-0500
 STAFF - ST LOUIS COUNTY
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate A:										
3	Minimum Charge:			12,925,546							
4	<u>Monthly</u>										
5	5/8"	73		\$6.15	\$449	73		\$10.05	\$734	\$285	63.47%
6	3/4"	189		6.87	1,298	190		\$10.23	1,945	647	49.85%
7	1"	433		8.31	3,598	434		\$10.55	4,577	979	27.21%
8	1-1/2"	830		11.90	9,877	831		\$11.81	9,816	(61)	-0.62%
9	2"	2,642		16.20	42,800	2,642		\$12.48	32,970	(9,830)	-22.97%
10	3"	801		27.68	22,172	801		\$21.84	17,493	(4,679)	-21.10%
11	4"	526		40.59	21,350	526		\$28.27	14,871	(6,479)	-30.35%
12	6"	294		76.48	22,485	293		\$40.61	11,897	(10,588)	-47.09%
13	8"	71		119.54	8,487	71		\$81.56	5,791	(2,696)	-31.77%
14	10"	47		176.96	8,317	47		\$122.01	5,734	(2,583)	-31.06%
15	12"	0		234.36	0	0		\$164.05	0	0	0.00%
16		5,906									
17	<u>Quarterly</u>										
18	5/8"	1,219,425		9.01	10,987,019	1,219,425		12.03	14,671,610	3,684,591	33.54%
19	3/4"	70,881		11.17	791,741	70,880		12.59	892,299	100,558	12.70%
20	1"	17,628		15.48	272,881	17,628		13.52	238,361	(34,520)	-12.65%
21	1-1/2"	5,917		26.24	155,262	5,917		17.32	102,502	(52,760)	-33.98%
22	2"	8,345		39.15	326,707	8,345		19.32	161,251	(165,456)	-50.64%
23	3"	532		73.61	39,161	532		47.40	25,217	(13,944)	-35.61%
24	4"	236		112.36	26,517	236		66.70	15,742	(10,775)	-40.63%
25	6"	227		220.01	49,942	227		103.70	23,540	(26,402)	-52.87%
26	8"	276		349.19	96,376	276		226.58	62,535	(33,841)	-35.11%
27	10"	75		521.42	39,107	75		347.91	26,093	(13,014)	-33.28%
28	12"	0		693.66	0	0		474.04	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		3,407,281	1.525300	5,197,126		3,407,281	1.2041	4,102,651	(1,094,475)	-21.06%
33	Quarterly All Water		53,117,687	1.525300	81,020,408		53,117,687	1.2041	63,958,132	(17,062,276)	-21.06%
34											
35											
36											
37											
38	Total		<u>56,524,968</u>		<u>\$99,143,080</u>		<u>56,524,968</u>		<u>\$84,385,761</u>	<u>(\$14,757,319)</u>	<u>-14.88%</u>
39											
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: St. Louis

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 (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate B:										
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		\$0.00	0	0	0.00%
7	1"	0		0.00	0	0		\$0.00	0	0	0.00%
8	1-1/2"	0		0.00	0	0		\$0.00	0	0	0.00%
9	2"	0		0.00	0	0		\$0.00	0	0	0.00%
10	3"	0		0.00	0	0		\$0.00	0	0	0.00%
11	4"	0		0.00	0	0		\$0.00	0	0	0.00%
12	6"	0		0.00	0	0		\$0.00	0	0	0.00%
13	8"	0		0.00	0	0		\$0.00	0	0	0.00%
14	10"	0		0.00	0	0		\$0.00	0	0	0.00%
15	12"	36		0.00	0	36		\$0.00	0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	0		0.00	0	0		12.03	0	0	0.00%
19	3/4"	0		0.00	0	0		12.59	0	0	0.00%
20	1"	0		0.00	0	0		13.52	0	0	0.00%
21	1-1/2"	0		0.00	0	0		17.32	0	0	0.00%
22	2"	0		0.00	0	0		19.32	0	0	0.00%
23	3"	0		0.00	0	0		47.40	0	0	0.00%
24	4"	0		0.00	0	0		66.70	0	0	0.00%
25	6"	0		0.00	0	0		103.70	0	0	0.00%
26	8"	0		0.00	0	0		226.58	0	0	0.00%
27	10"	0		0.00	0	0		347.91	0	0	0.00%
28	12"	0		0.00	0	0		474.04	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		2,451,853	0.808300	1,981,833		2,451,853	1.0866	2,664,298	682,465	34.44%
33	Quarterly All Water		0	0.808300	0		0	1.0866	0	0	0.00%
34											
35											
36											
37											
38	Total		<u>2,451,853</u>		<u>\$1,981,833</u>		<u>2,451,853</u>		<u>\$2,664,298</u>	<u>\$682,465</u>	<u>34.44%</u>
39											
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: St. Louis

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate D:										
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	0		\$6.15	\$0	0		\$10.05	\$0	\$0	0.00%
6	3/4"	0		6.87	0	0		\$10.23	0	0	0.00%
7	1"	0		8.31	0	0		\$10.55	0	0	0.00%
8	1-1/2"	0		11.90	0	0		\$11.81	0	0	0.00%
9	2"	0		16.20	0	0		\$12.48	0	0	0.00%
10	3"	0		27.68	0	0		\$21.84	0	0	0.00%
11	4"	12		40.59	487	12		\$28.27	339	(148)	-30.39%
12	6"	12		76.48	918	12		\$40.61	487	(431)	-46.95%
13	8"	0		119.54	0	0		\$81.56	0	0	0.00%
14	10"	0		176.96	0	0		\$122.01	0	0	0.00%
15	12"	0		234.36	0	0		\$164.05	0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	0		0.00	0	0		12.03	0	0	0.00%
19	3/4"	0		0.00	0	0		12.59	0	0	0.00%
20	1"	0		0.00	0	0		13.52	0	0	0.00%
21	1-1/2"	0		0.00	0	0		17.32	0	0	0.00%
22	2"	0		0.00	0	0		19.32	0	0	0.00%
23	3"	0		0.00	0	0		47.40	0	0	0.00%
24	4"	0		0.00	0	0		66.70	0	0	0.00%
25	6"	0		0.00	0	0		103.70	0	0	0.00%
26	8"	0		0.00	0	0		226.58	0	0	0.00%
27	10"	0		0.00	0	0		347.91	0	0	0.00%
28	12"	0		0.00	0	0		474.04	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		241,598	0.753400	182,020		241,598	0.894611	216,136	34,116	18.74%
33	Quarterly All Water		0	0.753400	0		0	0.894611	0	0	0.00%
34											
35											
36											
37											
38	Total		<u>241,598</u>		<u>\$183,425</u>		<u>241,598</u>		<u>\$216,962</u>	<u>\$33,537</u>	<u>18.28%</u>
39											
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: St. Louis

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate F:										
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	601		\$0.00	\$0	601		\$0.00	\$0	\$0	0.00%
6	3/4"	599		0.00	0	559		0.00	0	0	0.00%
7	1"	42		0.00	0	42		0.00	0	0	0.00%
8	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
9	2"	0		0.00	0	0		0.00	0	0	0.00%
10	3"	0		0.00	0	0		0.00	0	0	0.00%
11	4"	0		0.00	0	0		0.00	0	0	0.00%
12	6"	0		0.00	0	0		0.00	0	0	0.00%
13	8"	0		0.00	0	0		0.00	0	0	0.00%
14	10"	0		0.00	0	0		0.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	25		0.00	0	25		0.00	0	0	0.00%
19	3/4"	1,075		0.00	0	1,075		0.00	0	0	0.00%
20	1"	28		0.00	0	28		0.00	0	0	0.00%
21	1-1/2"	1		0.00	0	1		0.00	0	0	0.00%
22	2"	7		0.00	0	7		0.00	0	0	0.00%
23	3"	1		0.00	0	1		0.00	0	0	0.00%
24	4"	1		0.00	0	1		0.00	0	0	0.00%
25	6"	1		0.00	0	1		0.00	0	0	0.00%
26	8"	1		0.00	0	1		0.00	0	0	0.00%
27	10"	1		0.00	0	1		0.00	0	0	0.00%
28	12"	1		0.00	0	1		0.00	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		60,059	1.525300	91,608		60,059	1.204084	72,316	(19,292)	-21.06%
33	Quarterly All Water		0	1.525300	0		0	1.204084	0	0	0.00%
34											
35											
36											
37											
38	Sub-total		<u>60,059</u>		<u>\$91,608</u>		<u>60,059</u>		<u>\$72,316</u>	<u>(\$19,292)</u>	<u>-21.06%</u>
39											
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: St. Louis

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 (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate F:										
3	Detector Check Meters										
4	5/8"	38		\$110.40	\$4,195	38		\$50.39	\$1,915	(\$2,280)	-54.35%
5	3/4"	2,095		119.04	249,389	2,095		\$54.33	113,829	(135,560)	-54.36%
6	1"	30		136.32	4,090	30		\$62.22	1,867	(2,223)	-54.35%
7	1 1/2"	5		179.40	897	5		\$81.88	409	(488)	-54.40%
8	2"	23		231.00	5,313	23		\$105.44	2,425	(2,888)	-54.36%
9	3"	5		368.76	1,844	5		\$168.31	842	(1,002)	-54.34%
10	4"	6		523.68	3,142	6		\$239.02	1,434	(1,708)	-54.36%
11	6"	7		954.36	6,681	7		\$435.60	3,049	(3,632)	-54.36%
12	2,209.00										
13											
14	Tap Size										
15	2" or Less	113		\$21.92	\$2,477	113		\$10.00	1,131	(1,346)	-54.34%
16	4"	463		87.52	40,522	463		\$39.95	18,495	(22,027)	-54.36%
17	6"	1,812		196.92	356,819	1,812		\$89.88	162,864	(193,955)	-54.36%
18	8"	1,099		350.12	384,782	1,099		\$159.81	175,627	(209,155)	-54.36%
19	10"	44		547.08	24,072	44		\$249.70	10,987	(13,085)	-54.36%
20	12"	64		787.88	50,424	64		\$359.61	23,015	(27,409)	-54.36%
21	20"	1		0.00	0	1			0	0	0.00%
22	3,596.00				<u>1,134,647</u>				<u>517,889</u>		
23	Rate E										
24	Public Fire										
25	Annual										
26	# of Hydrants	30,107		196.92	5,928,670	0		288.92	0	(5,928,670)	-100.00%
27											
28	Semi-Annual										
29	# of Hydrants	0		98.46	0	0		144.46	0	0	0.00%
30											
31											
32	Sub-total		<u>0</u>		<u>\$7,063,317</u>		<u>0</u>		<u>\$517,889</u>	<u>(\$6,545,428)</u>	<u>-92.67%</u>
33											
34											
35	Total Rate F and E		<u>60,059</u>		<u>\$7,154,925</u>		<u>60,059</u>		<u>\$590,205</u>	<u>(\$6,564,720)</u>	<u>-91.75%</u>
36											
37											
38											
39											
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: St. Louis

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 (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate H:										
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	0		\$0.00	\$0	0		\$10.05	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		\$10.23	0	0	0.00%
7	1"	0		0.00	0	0		\$10.55	0	0	0.00%
8	1-1/2"	0		0.00	0	0		\$11.81	0	0	0.00%
9	2"	0		0.00	0	0		\$12.48	0	0	0.00%
10	3"	0		0.00	0	0		\$21.84	0	0	0.00%
11	4"	0		0.00	0	0		\$28.27	0	0	0.00%
12	6"	0		0.00	0	0		\$40.61	0	0	0.00%
13	8"	0		0.00	0	0		\$81.56	0	0	0.00%
14	10"	0		0.00	0	0		\$122.01	0	0	0.00%
15	12"	0		0.00	0	0		\$164.05	0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	0		0.00	0	0		12.03	0	0	0.00%
19	3/4"	0		0.00	0	0		12.59	0	0	0.00%
20	1"	0		0.00	0	0		13.52	0	0	0.00%
21	1-1/2"	0		0.00	0	0		17.32	0	0	0.00%
22	2"	0		0.00	0	0		19.32	0	0	0.00%
23	3"	0		0.00	0	0		47.40	0	0	0.00%
24	4"	0		0.00	0	0		66.70	0	0	0.00%
25	6"	0		0.00	0	0		103.70	0	0	0.00%
26	8"	0		0.00	0	0		226.58	0	0	0.00%
27	10"	0		0.00	0	0		347.91	0	0	0.00%
28	12"	0		0.00	0	0		474.04	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		377,167	0.363200	136,987		377,167	0.363200	136,987	0	0.00%
33	Quarterly All Water		0	0.363200	0		0	0.363200	0	0	0.00%
34											
35											
36	Annual Fixed Charge				764,000				764,000	0	0.00%
37											
38	Total		<u>377,167</u>		<u>\$900,987</u>		<u>377,167</u>		<u>\$900,987</u>	<u>\$0</u>	<u>0.00%</u>
39											
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: St. Louis

Case No. WR-2003-0500
 STAFF - ST LOUIS COUNTY
 Page 7 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate J:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	63.8		\$6.15	\$392	64		\$10.05	\$643	\$251	64.03%
6	3/4"	20.2		6.87	139	20		\$10.23	205	66	47.48%
7	1"	44.1		8.31	366	44		\$10.55	464	98	26.78%
8	1-1/2"	164.9		11.90	1,962	165		\$11.81	1,949	(13)	-0.66%
9	2"	763.3		16.20	12,365	763		\$12.48	9,522	(2,843)	-22.99%
10	3"	635.3		27.68	17,585	635		\$21.84	13,867	(3,718)	-21.14%
11	4"	809.6		40.59	32,862	810		\$28.27	22,900	(9,962)	-30.31%
12	6"	426.2		76.48	32,596	426		\$40.61	17,298	(15,298)	-46.93%
13	8"	114.7		119.54	13,711	115		\$81.56	9,380	(4,331)	-31.59%
14	10"	37.4		176.96	6,618	37		\$122.01	4,514	(2,104)	-31.79%
15	12"	0.0		234.36	0	0		\$164.05	0	0	0.00%
16	3,080										
17	Quarterly										
18	5/8"	0		0.00	0	0		12.03	0	0	0.00%
19	3/4"	0		0.00	0	0		12.59	0	0	0.00%
20	1"	0		0.00	0	0		13.52	0	0	0.00%
21	1-1/2"	0		0.00	0	0		17.32	0	0	0.00%
22	2"	0		0.00	0	0		19.32	0	0	0.00%
23	3"	0		0.00	0	0		47.40	0	0	0.00%
24	4"	0		0.00	0	0		66.70	0	0	0.00%
25	6"	0		0.00	0	0		103.70	0	0	0.00%
26	8"	0		0.00	0	0		226.58	0	0	0.00%
27	10"	0		0.00	0	0		347.91	0	0	0.00%
28	12"	0		0.00	0	0		474.04	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		9,946,139	0.753400	7,493,421		9,946,139	0.787257	7,830,165	336,744	4.49%
33	Quarterly All Water		0	0.753400	0		0	0.787257	0	0	0.00%
34											
35											
36											
37											
38	Total		<u>9,946,139</u>		<u>\$7,612,017</u>		<u>9,946,139</u>		<u>\$7,910,907</u>	<u>\$298,890</u>	<u>3.93%</u>
39											
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: St. Louis

Case No. WR-2003-0500
 STAFF - ST LOUIS COUNTY
 Page 8 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue		
1											
2	Rate K:										
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	7.0		\$6.15	\$43	7		\$10.05	\$70	\$27	62.79%
6	3/4"	38.0		6.87	261	38		\$10.23	389	128	49.04%
7	1"	0.0		8.31	0	0		\$10.55	0	0	0.00%
8	1-1/2"	0.0		11.90	0	0		\$11.81	0	0	0.00%
9	2"	0.0		16.20	0	0		\$12.48	0	0	0.00%
10	3"	0.0		27.68	0	0		\$21.84	0	0	0.00%
11	4"	0.0		40.59	0	0		\$28.27	0	0	0.00%
12	6"	0.0		76.48	0	0		\$40.61	0	0	0.00%
13	8"	0.0		119.54	0	0		\$81.56	0	0	0.00%
14	10"	0.0		176.96	0	0		\$122.01	0	0	0.00%
15	12"	0.0		234.36	0	0		\$164.05	0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	1,446.0		19.10	27,619	1,446		12.03	17,398	(10,221)	-37.01%
19	3/4"	1,200.0		21.26	25,512	1,200		12.59	15,107	(10,405)	-40.78%
20	1"	222.0		25.57	5,677	222		13.52	3,002	(2,675)	-47.12%
21	1-1/2"	27.0		36.33	981	27		17.32	468	(513)	-52.29%
22	2"	340.0		49.24	16,742	340		19.32	6,570	(10,172)	-60.76%
23	3"	32.0		83.70	2,678	32		47.40	1,517	(1,161)	-43.35%
24	4"	22.0		122.45	2,694	22		66.70	1,467	(1,227)	-45.55%
25	6"	44.0		230.10	10,124	44		103.70	4,563	(5,561)	-54.93%
26	8"	51.0		359.28	18,323	51		226.58	11,555	(6,768)	-36.94%
27	10"	30.0		531.51	15,945	30		347.91	10,437	(5,508)	-34.54%
28	12"	0.0		703.75	0	0		474.04	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly-First 1500 Gallons		59	0.000000	0		59	1.2041	71	71	0.00%
33	Monthly > 1500 Gallons		695	1.681000	1,168		695	1.2041	837	(331)	-28.34%
34	Quarterly-First 4500 Gallons		13,095	0.000000	0		13,095	1.2041	15,767	15,767	0.00%
35	Quarterly > 4500 Gallons		209,706	1.681000	352,516		209,706	1.2041	252,504	(100,012)	-28.37%
36											
37											
38	Total		<u>223,555</u>		<u>\$480,283</u>		<u>223,555</u>		<u>\$341,722</u>	<u>(\$138,561)</u>	<u>-28.85%</u>
39											

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	17,652	15,117	590	1,862	48	0	9	26	0.0
Labor & Exp Oper SS	2	79,571	68,145	2,658	8,395	215	0	40	119	0.0
Purchased Water	1	6,302	5,130	222	903	22	0	6	18	0.0
TOTAL SS EXPENSE - OPERATION		103,525	88,392	3,470	11,160	285	0	54	164	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper SS	2	95	81	3	10	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	13,932	11,931	465	1,470	38	0	7	21	0.0
Struct & Improve Maint SS	2	1,881	1,611	63	198	5	0	1	3	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	51,353	43,979	1,715	5,418	139	0	26	77	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infil Gali & Tunnels Maint SS	2	578	495	19	61	2	0	0	1	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	33,552	28,734	1,121	3,540	91	0	17	50	0.0
Misc Plant Maint SS	2	197,542	169,175	6,598	20,841	533	0	99	296	0.0
TOTAL SS EXPENSE - MAINTENANCE		298,933	256,006	9,984	31,537	807	0	149	448	0.0
TOTAL SS EXPENSE		402,458	344,398	13,454	42,698	1,092	0	204	613	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	136	115	5	14	0	0	0	1	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	5,938	5,037	197	621	16	0	12	56	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	5,837,892	4,752,628	206,078	836,570	20,433	0	5,254	16,930	0.0
Labor & Exp Oper Pump	6	1,126,897	955,834	37,300	117,761	3,043	0	2,254	10,706	0.0
Labor & Exp Oper Pump	6	121	103	4	13	0	0	0	1	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	103,046	87,404	3,411	10,768	278	0	206	979	0.0
Rents Oper P	6	31,676	26,868	1,048	3,310	86	0	63	301	0.0
TOTAL PUMPING EXPENSE - OPERATION		7,105,706	5,827,988	248,042	969,056	23,856	0	7,790	28,974	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
Super & Eng Maint P	6	27,600	23,410	914	2,884	75	0	55	262	0.0
Struct & Improve Maint P	6	375,287	318,318	12,422	39,217	1,013	0	751	3,565	0.0
Power Prod Equip Maint P	6	259,577	220,173	8,592	27,126	701	0	519	2,466	0.0
Pump Equip Maint P	6	5,894	4,999	195	616	16	0	12	56	0.0
Pump Equip Maint P	6	16,907	14,341	560	1,767	46	0	34	161	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		685,265	581,242	22,682	71,610	1,850	0	1,371	6,510	0.0
TOTAL PUMPING EXPENSES		7,790,971	6,409,229	270,725	1,040,667	25,706	0	9,160	35,484	0.0
WATER TREATMENT										0.0
Super & Eng Oper WT	2	370,854	317,599	12,387	39,125	1,001	0	185	556	0.0
Chemicals	1	3,852,144	3,136,030	135,981	552,012	13,483	0	3,467	11,171	0.0
Labor & Exp Oper WT	2	1,557,703	1,334,017	52,027	164,338	4,206	0	779	2,337	0.0
Labor & Exp Oper WT	2	149,654	128,164	4,998	15,788	404	0	75	224	0.0
Misc Exp Oper WT	2	57,672	49,390	1,926	6,084	156	0	29	87	0.0
Misc Exp Oper WT	1	321,888	262,049	11,383	46,127	1,127	0	290	933	0.0
Misc Exp Oper WT	2	50,637	43,366	1,691	5,342	137	0	25	76	0.0
Rents Oper WT	2	107,945	92,444	3,605	11,388	291	0	54	162	0.0
TOTAL WT EXPENSE - OPERATION		6,468,497	5,363,059	223,978	840,205	20,804	0	4,904	15,546	0.0
Super & Eng Maint WT	2	27,286	23,368	911	2,879	74	0	14	41	0.0
Struct & Improve Maint WT	2	84,851	72,666	2,834	8,952	229	0	42	127	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	642,629	550,347	21,464	67,797	1,735	0	321	964	0.0
WT Equip Maint WT	2	275,361	235,819	9,197	29,051	743	0	138	413	0.0
TOTAL WT EXPENSE - MAINTENANCE		1,030,127	882,201	34,406	108,678	2,781	0	515	1,545	0.0
TOTAL WT EXPENSE		7,498,624	6,245,260	258,385	948,883	23,586	0	5,419	17,092	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	1,014,885	872,395	27,503	69,317	2,131	0	10,250	33,288	0.0
Storage Facility Exp	5	10,170	7,939	310	750	23	0	179	969	0.0
Storage Facility Exp	5	941	735	29	69	2	0	17	90	0.0
TD Lines Exp	7	509,114	426,943	16,648	40,271	1,273	0	3,767	20,212	0.0
TD Lines Exp	7	2,656,736	2,227,939	86,875	210,148	6,642	0	19,660	105,472	0.0
Meter Expense	9	445,148	428,722	890	11,974	178	0	3,383	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	241,437	229,075	24	483	0	0	11,855	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	164,982	141,819	4,471	11,268	346	0	1,666	5,411	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	333,787	286,923	9,046	22,798	701	0	3,371	10,948	0.0
Rents Oper TD	11	908	781	25	62	2	0	9	30	0.0
TOTAL T & D EXPENSE OPERATION		5,378,108	4,623,270	145,821	367,140	11,299	0	54,158	176,421	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
Super & Eng Maint TD	12	252,720	198,309	6,495	16,199	505	0	2,300	28,911	0.0
Struct & Improve Maint TD	12	28,378	22,268	729	1,819	57	0	258	3,246	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	3,043	2,375	93	224	7	0	54	290	0.0
TD Main Maint TD	7	100	84	3	8	0	0	1	4	0.0
TD Main Maint TD	7	3,423,279	2,870,762	111,941	270,781	8,558	0	25,332	135,904	0.0
Fire Main Maint TD	8	42	0	0	0	0	0	0	42	0.0
Services Maint TD	10	240,218	227,919	24	480	0	0	11,795	0	0.0
Services Maint TD	10	2,088	1,981	0	4	0	0	103	0	0.0
Meters Maint TD	9	347,371	334,553	695	9,344	139	0	2,640	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	364,662	0	0	0	0	0	0	364,662	0.0
Hydrants Maint TD	8	63	0	0	0	0	0	0	63	0.0
Misc Plant Maint TD	12	3,268,732	2,564,974	84,006	209,526	6,537	0	29,745	373,943	0.0
Mat and Sup Maint TD	12	1,473,421	1,156,193	37,867	94,446	2,947	0	13,408	168,559	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
Permits TD	12	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		9,404,117	7,379,419	241,854	602,833	18,751	0	85,635	1,075,625	0.0
TOTAL T & D EXPENSE		14,782,225	12,002,689	387,675	969,972	30,050	0	139,793	1,252,046	0.0
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	21,678	21,433	0	17	0	0	228	0	0.0
Meter Reading Exp CA	14	996,555	995,758	0	797	0	0	0	0	0.0
Meter Reading Exp CA	14	603	603	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	210,480	208,102	0	168	0	0	2,210	0	0.0
Cust Rec & Collection CA	13	538,326	532,243	0	431	0	0	5,652	0	0.0
Uncollectible Accts	13	849,447	839,848	0	680	0	0	8,919	0	0.0
Misc Cust Accts Exp CA	13	47,273	46,739	0	38	0	0	496	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	57,024	56,380	0	46	0	0	599	0	0.0
Cust Serv & Info Exp CA	13	2,458,076	2,430,300	0	1,966	0	0	25,810	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		5,179,462	5,131,404	0	4,144	0	0	43,914	0	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	3,722,614	3,191,025	83,759	228,196	6,701	0	27,547	185,386	0.0
Other Supplies & Exp AG	15	666	571	15	41	1	0	5	33	0.0
Other Supplies & Exp AG	15	849,493	728,185	19,114	52,074	1,529	0	6,286	42,305	0.0
Other Supplies & Exp AG	15	387,969	332,567	8,729	23,782	698	0	2,871	19,321	0.0
Mgmt Fees-Corporate/Shared Service Center	15	1,250,512	1,071,939	28,137	76,656	2,251	0	9,254	62,275	0.0
Mgmt Fees-Call Center	13	2,294,518	2,268,590	0	1,836	0	0	24,092	0	0.0
Mgmt Fees-Belleville Lab	2	87,199	74,677	2,912	9,199	235	0	44	131	0.0
Mgmt Fees- Financial ITS	15	223,319	191,429	5,025	13,689	402	0	1,653	11,121	0.0
Mgmt Fees- Customer Billings ITS	13	1,260,806	1,246,559	0	1,009	0	0	13,238	0	0.0
Mgmt Fees-Other ITS	15	14,186	12,160	319	870	26	0	105	706	0.0
Outside Services AG	15	1,691,585	1,450,027	38,061	103,694	3,045	0	12,518	84,241	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	623,620	534,567	14,031	38,228	1,123	0	4,615	31,056	0.0
Ins Gen Liab Oper AG	15	815,662	699,185	18,352	50,000	1,468	0	6,036	40,620	0.0
Ins Work Comp AG	16	434,243	364,590	9,988	28,573	782	0	2,996	27,314	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	37,496	31,482	862	2,467	67	0	259	2,358	0.0
Employee Pension & Benefits	16	5,052,129	4,241,768	116,199	332,430	9,094	0	34,860	317,779	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	150,666	129,151	3,390	9,236	271	0	1,115	7,503	0.0
Rents AG	15	729,478	625,309	16,413	44,717	1,313	0	5,398	36,328	0.0
	15	(727,119)	(623,286)	(16,360)	(44,572)	(1,309)	0	(5,381)	(36,211)	0.0
Misc Exp AG	15	0	0	0	0	0	0	0	0	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		18,899,042	16,570,494	348,946	972,126	27,697	0	147,511	832,268	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
General Plant Maint AG	15	137,450	117,822	3,093	8,426	247	0	1,017	6,845	0.0
TOTAL A & G EXPENSE - MAINTENANCE		137,450	117,822	3,093	8,426	247	0	1,017	6,845	0.0
TOTAL A & G EXPENSE		19,036,492	16,688,316	352,039	980,551	27,945	0	148,528	839,113	0.0
Total Operation & Maintenance Expenses		54,690,232	46,821,297	1,282,277	3,986,915	108,377	0	347,018	2,144,347	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS COUNTY DISTRICT

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

PSC STAFF STUDY

Account	Factor	Cost of	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection		
	Ref.	Service						Rate F	Rate E	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	115,997	99,340	3,874	12,238	313	0	58	174	0.0
Struct & Imp P	6	1,215	1,031	40	127	3	0	2	12	0.0
Struct & Imp Pumps (STL)	6	39,919	33,859	1,321	4,172	108	0	80	379	0.0
Struct & Imp Pump Boosters	6	15,296	12,974	506	1,598	41	0	31	145	0.0
Struct & Imp WT	2	8,097	6,934	270	854	22	0	4	12	0.0
Struct & Imp WT Nth Plt (ST	2	51,851	44,405	1,732	5,470	140	0	26	78	0.0
Struct & Imp WT Ctrl Plt 1	2	29,083	24,907	971	3,068	79	0	15	44	0.0
Struct & Imp WT Ctrl Plt 3	2	236,015	202,123	7,883	24,900	637	0	118	354	0.0
Struct & Imp WT Sth Plt (ST	2	23,407	20,046	782	2,469	63	0	12	35	0.0
Struct & Imp WT Meramec (ST	2	98,656	84,489	3,295	10,408	266	0	49	148	0.0
Struct & Imp TD	7	83,712	70,201	2,737	6,622	209	0	619	3,323	0.0
Struct & Imp TD Spec Cross	7	26,736	22,421	874	2,115	67	0	198	1,061	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	11,149	9,557	251	683	20	0	83	555	0.0
Struct & Imp Leasehold	15	33,973	29,122	764	2,083	61	0	251	1,692	0.0
Struct & Imp Store,Shop,Gar	15	4,362	3,739	98	267	8	0	32	217	0.0
Struct & Imp Misc	15	22,398	19,200	504	1,373	40	0	166	1,115	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	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	4,300	3,683	144	454	12	0	2	6	0.0
Supply Mains Ctrl Plt (STL)	2	68,767	58,892	2,297	7,255	186	0	34	103	0.0
Supply Mains Sth Plt (STL)	2	6,197	5,307	207	654	17	0	3	9	0.0
Supply Mains Meramec Plt (S	2	22,993	19,691	768	2,426	62	0	11	34	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	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	435,007	368,973	14,399	45,458	1,175	0	870	4,133	0.0
Pump Equip Elec Boosters Po	6	33,222	28,179	1,100	3,472	90	0	66	316	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	37,202	31,555	1,231	3,888	100	0	74	353	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	5,850	5,010	195	617	16	0	3	9	0.0
WT Equip Non-Med North (STL	2	119,126	102,020	3,979	12,568	322	0	60	179	0.0
WT Equip Non Media Ctrl 1 &	2	43,630	37,365	1,457	4,603	118	0	22	65	0.0
WT Equip Non Media Ctrl 3 (	2	404,162	346,124	13,499	42,639	1,091	0	202	606	0.0
WT Equip Non Media Sth (STL	2	47,250	40,465	1,578	4,985	128	0	24	71	0.0
WT Equip Non Media Mer (STL	2	133,666	114,472	4,464	14,102	361	0	67	200	0.0
WT Equip Filter Media	2	3,779	3,236	126	399	10	0	2	6	0.0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0	0.0
Elevated Tanks & Standpipes	5	43,045	33,601	1,313	3,172	99	0	758	4,102	0.0
Ground Level Facilities	5	176,090	137,456	5,371	12,978	405	0	3,099	16,781	0.0
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less	4	0	0	0	0	0	0	0	0	0.0
TD Mains 6 to 8"	4	10,382	8,706	339	821	26	0	77	412	0.0
TD Mains 10 to 16"	3	0	0	0	0	0	0	0	0	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	21,515	18,042	704	1,702	54	0	159	854	0.0
TD Mains CI <10 1929-56 (S"	4	214,487	179,869	7,014	16,966	536	0	1,587	8,515	0.0
TD Mains CI <10 1957-93 (S"	4	619,214	519,273	20,248	48,980	1,548	0	4,582	24,583	0.0
TD Mains CI 12 (STL)	3	107,254	88,871	3,475	10,961	290	0	590	3,067	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
TD Mains CI 16 (STL) *	3	172,827	143,204	5,600	17,663	467	0	951	4,943	0.0
TD Mains DI 6-8 (STL) *	4	2,631,964	2,207,165	86,065	208,188	6,580	0	19,477	104,489	0.0
TD Mains DI 12 (STL) *	3	583,727	483,676	18,913	59,657	1,576	0	3,210	16,695	0.0
TD Mains DI 16 & > (STL)	3	909,852	753,903	29,479	92,987	2,457	0	5,004	26,022	0.0
TD Mains Galve 1 (STL) *	4	852	714	28	67	2	0	6	34	0.0
TD Mains LJ 20 (STL) *	3	29,989	24,849	972	3,065	81	0	165	858	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	1,397	1,325	0	3	0	0	69	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	364,510	351,060	729	9,805	146	0	2,770	0	0.0
Meters Other-Rem Rdr Unts	9	80,405	77,438	161	2,163	32	0	611	0	0.0
Meter Installations	9	23,919	23,036	48	643	10	0	182	0	0.0
Meter Installation Other	9	141,209	135,998	282	3,799	56	0	1,073	0	0.0
Hydrants	8	433,592	0	0	0	0	0	0	433,592	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	103,217	88,478	2,322	6,327	186	0	764	5,140	0.0
Comp & Periph Equip	15	663,627	568,861	14,932	40,680	1,195	0	4,911	33,049	0.0
Computer Software	15	7,541	6,464	170	462	14	0	56	376	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	6,836	5,860	154	419	12	0	51	340	0.0
Trans Equip Lt Duty Trks	15	8,446	7,240	190	518	15	0	63	421	0.0
Trans Equip Hvy Duty Trks	15	700,271	600,272	15,756	42,927	1,260	0	5,182	34,873	0.0
Trans Equip Autos	15	150,298	128,835	3,382	9,213	271	0	1,112	7,485	0.0
Trans Equip Other	15	34	29	1	2	0	0	0	2	0.0
Stores Equipment	15	2,684	2,301	60	165	5	0	20	134	0.0
Tools,Shop,Garage Equip	15	16,810	14,410	378	1,030	30	0	124	837	0.0
Tools,Shop,Garage Equip Oth	15	177,985	152,569	4,005	10,910	320	0	1,317	8,864	0.0
Laboratory Equipment	2	32,072	27,466	1,071	3,384	87	0	16	48	0.0
Laboratory Equip Other	2	5,016	4,296	168	529	14	0	3	8	0.0
Power Operated Equipment	15	67,676	58,012	1,523	4,149	122	0	501	3,370	0.0
Comm Equip Non-Telephone	15	43,344	37,154	975	2,657	78	0	321	2,159	0.0
Comm Equip Telephone	15	0	0	0	0	0	0	0	0	0.0
Misc Equipment	15	9,453	8,103	213	579	17	0	70	471	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Depreciation Expense		10,728,557	8,747,856	297,388	839,538	23,753	0	62,064	757,958	0.0
Amort-Other UP	18	(243,967)	(195,954)	(7,221)	(20,396)	(561)	0	(1,366)	(18,468)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	705,570	588,869	18,274	54,188	1,482	0	4,304	38,454	0.0
Property Taxes	18	7,016,623	5,635,752	207,692	586,590	16,138	0	39,293	531,158	0.0
FUTA	16	22,501	18,892	518	1,481	41	0	155	1,415	0.0
FICA	16	1,240,526	1,041,546	28,532	81,627	2,233	0	8,560	78,029	0.0
SUTA	16	63	53	1	4	0	0	0	4	0.0
Other Taxes & Licenses	15	181,838	155,872	4,091	11,147	327	0	1,346	9,056	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		9,167,121	7,440,982	259,109	735,035	20,221	0	53,658	658,116	0.0
Income Taxes	18	5,026,486	4,037,274	148,784	420,214	11,561	0	28,148	380,505	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
Utility Income Available for Return	18	18,960,628	15,229,176	561,235	1,585,109	43,609	0	106,180	1,435,320	0.0
Total Cost of Service		98,329,057	82,080,631	2,541,571	7,546,415	206,960	0	595,701	5,357,778	0.0
Less: Other Water Revenues	19	(1,316,503)	(1,316,503)				0			0.0
Contract Sales	19	(900,987)	(751,964)	(23,336)	(69,196)	(1,892)	0	(5,496)	(49,104)	0.0
Revenue Contribution	19									0.0
Total Other Water Revenues		<u>(2,217,490)</u>	<u>(2,068,467)</u>	<u>(23,336)</u>	<u>(69,196)</u>	<u>(1,892)</u>	<u>0</u>	<u>(5,496)</u>	<u>(49,104)</u>	0.0
Total Cost of Service Related to Sales of Water		<u>\$ 96,111,567</u>	<u>\$ 80,012,164</u>	<u>\$ 2,518,235</u>	<u>\$ 7,477,219</u>	<u>\$ 205,068</u>	<u>\$ -</u>	<u>\$ 590,205</u>	<u>\$ 5,308,674</u>	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Reallocation of Public Fire	20		4,717,040	146,060	433,680	11894			(5,308,674)
Total		<u>\$ 96,111,567</u>	<u>\$ 84,729,205</u>	<u>\$ 2,664,295</u>	<u>\$ 7,910,900</u>	<u>\$ 216,962</u>	<u>\$ -</u>	<u>\$ 590,205</u>	<u>\$ -</u>
		\$ 1,316,503	\$ 1,316,503						30,147
		<u>\$ 97,428,070</u>	<u>\$ 86,045,708</u>	<u>\$ 2,664,295</u>	<u>\$ 7,910,900</u>	<u>\$ 216,962</u>	<u>\$ -</u>	<u>\$ 590,205</u>	<u>\$ 176.09</u>
	19		0	0	0	0	0	0	0
		<u>\$ 97,428,070</u>	<u>\$ 86,045,708</u>	<u>\$ 2,664,295</u>	<u>\$ 7,910,900</u>	<u>\$ 216,962</u>	<u>\$ -</u>	<u>\$ 590,205</u>	

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MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
RATE BASE										0.0
Organization	17	\$ (121,357)	\$ (97,462)	\$ (3,592)	\$ (10,133)	\$ (291)	\$ -	\$ (680)	\$ (9,199)	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	91,400	78,275	3,053	9,643	247	0	46	137	0.0
Land & Ld Rights P	6	284,588	241,388	9,420	29,739	768	0	569	2,704	0.0
Land & Ld Rights WT	2	1,279,228	1,095,531	42,726	134,959	3,454	0	640	1,919	0.0
Land & Ld Rights TD	7	3,983,700	3,340,731	130,267	315,111	9,959	0	29,479	158,153	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	3,540,612	3,032,180	118,256	373,535	9,560	0	1,770	5,311	0.0
Struct & Imp P	6	100,235	85,019	3,318	10,475	271	0	200	952	0.0
Struct & Imp Pumps (STL)	6	2,644,146	2,242,765	87,521	276,313	7,139	0	5,288	25,119	0.0
Struct & Imp Pump Boosters	6	2,027,906	1,720,070	67,124	211,916	5,475	0	4,056	19,265	0.0
Struct & Imp WT	2	681,002	583,210	22,745	71,846	1,839	0	341	1,022	0.0
Struct & Imp WT Nth Plt (ST	2	2,660,502	2,278,454	88,861	280,683	7,183	0	1,330	3,991	0.0
Struct & Imp WT Ctrl Plt 1	2	614,102	525,917	20,511	64,788	1,658	0	307	921	0.0
Struct & Imp WT Ctrl Plt 3	2	12,229,057	10,472,964	408,451	1,290,166	33,018	0	6,115	18,344	0.0
Struct & Imp WT Sth Plt (ST	2	1,000,010	856,409	33,400	105,501	2,700	0	500	1,500	0.0
Struct & Imp WT Meramec (ST	2	5,313,366	4,550,367	177,466	560,560	14,346	0	2,657	7,970	0.0
Struct & Imp TD	7	2,574,165	2,158,695	84,175	203,616	6,435	0	19,049	102,194	0.0
Struct & Imp TD Spec Cross	7	43,281	36,295	1,415	3,424	108	0	320	1,718	0.0
Struct & Imp Offices	15	(60,288)	(51,679)	(1,356)	(3,696)	(109)	0	(446)	(3,002)	0.0
Struct & Imp Leasehold	15	317,633	272,275	7,147	19,471	572	0	2,350	15,818	0.0
Struct & Imp Leasehold	15	224,304	192,273	5,047	13,750	404	0	1,660	11,170	0.0
Struct & Imp Store,Shop,Gar	15	230,069	197,215	5,177	14,103	414	0	1,703	11,457	0.0
Struct & Imp Misc	15	1,033,359	885,795	23,251	63,345	1,860	0	7,647	51,461	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	8,522	7,298	285	899	23	0	4	13	0.0
Supply Mains Nth Plt (STL)	2	100,200	85,811	3,347	10,571	271	0	50	150	0.0
Supply Mains Ctrl Plt (STL)	2	2,332,156	1,997,258	77,894	246,042	6,297	0	1,166	3,498	0.0
Supply Mains Sth Plt (STL)	2	36,840	31,550	1,230	3,887	99	0	18	55	0.0
Supply Mains Meramec Plt (S	2	720,443	616,987	24,063	76,007	1,945	0	360	1,081	0.0
Power Generation Equip Othe	6	266,614	226,142	8,825	27,861	720	0	533	2,533	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	106,739	90,536	3,533	11,154	288	0	213	1,014	0.0
Pump Equip Elec Pre46 (STL)	6	859,327	728,881	28,444	89,800	2,320	0	1,719	8,164	0.0
Pump Equip Elec Post46 (STL)	6	14,177,861	12,025,662	469,287	1,481,586	38,280	0	28,356	134,690	0.0
Pump Equip Elec Boosters Po	6	(238,379)	(202,193)	(7,890)	(24,911)	(644)	0	(477)	(2,265)	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	207,946	176,380	6,883	21,730	561	0	416	1,975	0.0
Pump Equip Diesel Ctrl Plt	6	341,645	289,783	11,308	35,702	922	0	683	3,246	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	8,470	7,184	280	885	23	0	17	80	0.0
WT Equip Non-Media	2	305,784	261,873	10,213	32,260	826	0	153	459	0.0
WT Equip Non-Med North (STL)	2	3,200,746	2,741,119	106,905	337,679	8,642	0	1,600	4,801	0.0
WT Equip Non Media Ctrl 1 &	2	57,478	49,224	1,920	6,064	155	0	29	86	0.0
WT Equip Non Media Ctrl 3 (	2	14,121,446	12,093,606	471,656	1,489,813	38,128	0	7,061	21,182	0.0
WT Equip Non Media Sth (STL)	2	821,371	703,422	27,434	86,655	2,218	0	411	1,232	0.0
WT Equip Non Media Mer (STL)	2	3,508,440	3,004,628	117,182	370,140	9,473	0	1,754	5,263	0.0
WT Equip Filter Media	2	204,250	174,920	6,822	21,548	551	0	102	306	0.0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0	0.0
Elevated Tanks & Standpipes	5	1,718,727	1,341,638	52,421	126,670	3,953	0	30,250	163,795	0.0
Ground Level Facilities	5	5,316,456	4,150,026	162,152	391,823	12,228	0	93,570	506,658	0.0
TD Mains Not Classified by	7	(6,602)	(5,536)	(216)	(522)	(17)	0	(49)	(262)	0.0
TD Mains 4 & Less	4	0	0	0	0	0	0	0	0	0.0
TD Mains 6 to 8"	4	(348,699)	(292,419)	(11,402)	(27,582)	(872)	0	(2,580)	(13,843)	0.0

Schedule C-9-SSSTL

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0	0.0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0	0.0
TD Mains AC 4 (STL) "	4	343,078	287,705	11,219	27,137	858	0	2,539	13,620	0.0
TD Mains CI <10 1900-28 (S"	4	1,465,769	1,229,194	47,931	115,942	3,664	0	10,847	58,191	0.0
TD Mains CI <10 1929-56 (S"	4	3,811,778	3,196,557	124,645	301,512	9,529	0	28,207	151,328	0.0
TD Mains CI <10 1957-93 (S"	4	23,623,588	19,810,741	772,491	1,868,626	59,059	0	174,815	937,856	0.0
TD Mains CI 12 (STL) "	3	8,065,538	6,683,105	261,323	824,298	21,777	0	44,360	230,674	0.0
TD Mains CI 16 (STL) "	3	8,825,274	7,312,622	285,939	901,943	23,828	0	48,539	252,403	0.0
TD Mains DI 6-8 (STL) "	4	143,655,778	120,469,735	4,697,544	11,363,172	359,139	0	1,063,053	5,703,134	0.0
TD Mains DI 12 (STL) "	3	36,610,308	30,335,301	1,186,174	3,741,573	98,848	0	201,357	1,047,055	0.0
TD Mains DI 16 & >(STL) "	3	67,843,792	56,215,366	2,198,139	6,933,636	183,178	0	373,141	1,940,332	0.0
TD Mains Galva 1 (STL) "	4	(44,638)	(37,601)	(1,466)	(3,547)	(112)	0	(332)	(1,780)	0.0
TD Mains LJ 20 (STL) "	3	2,669,923	2,212,298	86,506	272,866	7,209	0	14,685	76,360	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	6,727	6,383	1	13	0	0	330	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	10,461,867	10,075,824	20,924	281,424	4,185	0	79,510	0	0.0
Meters Other-Rem Rdr Unts	9	1,442,929	1,389,685	2,886	38,815	577	0	10,966	0	0.0
Meter Installations	9	1,233,602	1,188,082	2,467	33,184	493	0	9,375	0	0.0
Meter Installation Other	9	2,714,698	2,614,526	5,429	73,025	1,086	0	20,632	0	0.0
Hydrants	8	20,804,694	0	0	0	0	0	0	20,804,694	0.0
Other P/E Intangible	15	(20,846)	(17,869)	(469)	(1,278)	(38)	0	(154)	(1,038)	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	4,500,043	3,857,437	101,251	275,853	8,100	0	33,300	224,102	0.0
Comp & Periph Equip	15	4,042,273	3,465,036	90,951	247,791	7,276	0	29,913	201,305	0.0
Computer Software	15	2,640,738	2,263,641	59,417	161,877	4,753	0	19,541	131,509	0.0
Comp Software Personal	15	72,694	62,313	1,636	4,456	131	0	538	3,620	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	127,330	109,147	2,865	7,805	229	0	942	6,341	0.0
Trans Equip Lt Duty Trks	15	(723,904)	(620,531)	(16,288)	(44,375)	(1,303)	0	(5,357)	(36,050)	0.0
Trans Equip Hvy Duty Trks	15	3,234,228	2,772,380	72,770	198,258	5,822	0	23,933	161,065	0.0
Trans Equip Autos	15	(41,693)	(35,739)	(938)	(2,556)	(75)	0	(309)	(2,076)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	429,458	368,131	9,663	26,326	773	0	3,178	21,387	0.0
Tools,Shop, Garage Equip	15	(150,936)	(129,382)	(3,396)	(9,252)	(272)	0	(1,117)	(7,517)	0.0
Tools,Shop, Garage Equip Oth	15	2,414,390	2,069,615	54,324	148,002	4,346	0	17,866	120,237	0.0
Laboratory Equipment	2	484,333	414,783	16,177	51,097	1,308	0	242	726	0.0
Laboratory Equip Other	2	98,234	84,128	3,281	10,364	265	0	49	147	0.0
Power Operated Equipment	15	374,473	320,998	8,426	22,955	674	0	2,771	18,649	0.0
Comm Equip Non-Telephone	15	508,193	435,623	11,434	31,152	915	0	3,761	25,308	0.0
Comm Equip Telephone	15	15,284	13,101	344	937	28	0	113	761	0.0
Misc Equipment	15	258,886	221,917	5,825	15,870	466	0	1,916	12,893	0.0
Other Tangible Property	17	(10,343)	(8,306)	(306)	(864)	(25)	0	(58)	(784)	0.0
Total Utility Plant in Service		440,306,141	353,636,415	13,026,074	36,772,914	1,040,096	0	2,463,354	33,367,289	0.0
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	716,829	614,466	16,129	43,942	1,290	0	5,305	35,698	0.0
Materials and Supplies	15	2,297,669	1,969,562	51,698	140,847	4,136	0	17,003	114,424	0.0
Prepayments	15	916	785	21	56	2	0	7	46	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

Schedule C-10-SSITL

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Rate F	Rate E	
								(9)	(10)	
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0	0.0
Accumulated Deferred ITC (3%)	17	(133,845,360)	(107,491,209)	(3,961,823)	(11,176,088)	(321,229)	0	(749,534)	(10,145,478)	0.0
Deferred Income Taxes	17	(26,485,602)	(21,270,587)	(783,974)	(2,211,548)	(63,565)	0	(148,319)	(2,007,609)	0.0
Pensions	16	(4,975,521)	(4,177,447)	(114,437)	(327,389)	(8,956)	0	(34,331)	(312,960)	0.0
Total Other Rate Base Elements		(162,291,069)	(130,354,430)	(4,782,387)	(13,530,180)	(388,323)	0	(909,870)	(12,315,880)	0.0
Total Original Cost Measure of Value		\$ 278,015,072	\$ 223,281,985	\$ 8,233,687	\$ 23,242,734	\$ 651,773	\$ -	\$ 1,553,483	\$ 21,051,409	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
T&D OP BASIS FOR FACTOR 11		3,863,546	3,321,353	104,777	263,695	8,118	0	38,861	126,743	0.0
FACTOR 11			0.8596	0.0271	0.0683	0.0021	0.0000	0.0101	0.0328	1.0000
T&D Mnt BASIS FOR FACTOR 12		4,380,866	3,437,674	112,756	280,842	8,704	0	39,924	500,965	0.0
FACTOR 12			0.7847	0.0257	0.0641	0.0020	0.0000	0.0091	0.1144	1.0000
A&G BASIS FOR FACTOR 15		25,635,514	21,977,143	576,595	1,570,752	45,369	0	189,474	1,276,181	0.0
FACTOR 15			0.8572	0.0225	0.0613	0.0018	0.0000	0.0074	0.0498	1.0000
LABOR BASIS FOR FACTOR 16		16,491,321	13,846,573	378,808	1,084,561	30,323	0	113,377	1,037,679	0.0
FACTOR 16			0.8396	0.0230	0.0658	0.0018	0.0000	0.0069	0.0629	1.0000
UPIS BASIS FOR FACTOR 17		440,437,841	353,742,183	13,029,972	36,783,911	1,040,412	0	2,464,091	33,377,272	0.0
FACTOR 17			0.8031	0.0296	0.0835	0.0024	0.0000	0.0056	0.0758	1.0000
RATE BASE BASIS FOR FACTOR 18		278,015,072	223,281,985	8,233,687	23,242,734	651,773	0	1,553,483	21,051,409	0.0
FACTOR 18			0.8032	0.0296	0.0836	0.0023	0.0000	0.0056	0.0757	1.0000
TOTAL COS BASIS FOR FACTOR 19		97,472,821	81,362,612	2,519,907	7,482,992	205,208	0	590,283	5,311,821	0.0
FACTOR 19			0.8346	0.0259	0.0768	0.0021	0.0000	0.0061	0.0545	1.0000
COS w/o Fire Factor 20		92,375,578	82,080,631	2,541,571 #	7,546,415 #	206,960 #	0			
FACTOR 20			0.8886	0.0275	0.0817	0.0022	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Rate A	4 Rate B	6 Rate J	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.8141	0.0363	0.1433	0.0035	-	0.0009	0.0029	1.0000
2	0.8564	0.0334	0.1055	0.0027	-	0.0005	0.0015	1.0000
3	0.8286	0.0324	0.1022	0.0027	-	0.0055	0.0286	1.0000
4	0.8386	0.0327	0.0791	0.0025	-	0.0074	0.0397	1.0000
5	0.7806	0.0305	0.0737	0.0023	-	0.0176	0.0653	1.0000
6	0.8482	0.0331	0.1045	0.0027	-	0.0020	0.0095	1.0000
7	0.8386	0.0327	0.0791	0.0025	-	0.0074	0.0397	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9631	0.0020	0.0269	0.0004	-	0.0076	-	1.0000
10	0.9488	0.0001	0.0020	-	-	0.0491	-	1.0000
11	0.8596	0.0271	0.0683	0.0021	-	0.0101	0.0328	1.0000
12	0.7847	0.0257	0.0641	0.0020	-	0.0091	0.1144	1.0000
13	0.9887	-	0.0008	-	-	0.0105	-	1.0000
14	0.9992	-	0.0008	-	-	-	-	1.0000
15	0.8572	0.0225	0.0613	0.0018	-	0.0074	0.0498	1.0000
16	0.8396	0.0230	0.0658	0.0018	-	0.0069	0.0629	1.0000
17	0.8031	0.0296	0.0835	0.0024	-	0.0056	0.0758	1.0000
18	0.8032	0.0296	0.0836	0.0023	-	0.0056	0.0757	1.0000
19	0.8346	0.0259	0.0768	0.0021	-	0.0061	0.0545	1.0000
20	0.8886	0.0275	0.0817	0.0022	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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	17,652	9,255	8,362	0	0	0	0	35
Labor & Exp Oper SS	2	79,571	41,719	37,693	0	0	0	0	159
Purchased Water	1	6,302	6,278	0	0	0	0	0	24
TOTAL SS EXPENSE - OPERATION		103,525	57,252	46,055	0	0	0	0	218
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	95	50	45	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	13,932	7,305	6,600	0	0	0	0	28
Struct & Improve Maint SS	2	1,881	986	891	0	0	0	0	4
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	51,353	26,924	24,326	0	0	0	0	103
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	578	303	274	0	0	0	0	1
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	33,552	17,581	15,894	0	0	0	0	67
Misc Plant Maint SS	2	197,542	103,571	93,576	0	0	0	0	395
TOTAL SS EXPENSE - MAINTENANCE		298,933	156,731	141,605	0	0	0	0	598
TOTAL SS EXPENSE		402,458	213,983	187,659	0	0	0	0	816
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	136	71	64	0	0	0	0	2
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	5,938	3,084	2,786	0	0	0	0	68
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	5,837,892	5,815,708	0	0	0	0	0	22,184
Labor & Exp Oper Pump	6	1,126,897	585,198	528,740	0	0	0	0	12,959
Labor & Exp Oper Pump	6	121	63	57	0	0	0	0	1
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	103,046	53,512	48,349	0	0	0	0	1,185
Rents Oper P	6	31,676	16,449	14,862	0	0	0	0	364
TOTAL PUMPING EXPENSE - OPERATION		7,105,706	6,474,084	594,658	0	0	0	0	38,764

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Super & Eng Maint P	6	27,600	14,333	12,950	0	0	0	0	317
Struct & Improve Maint P	6	375,287	194,887	176,085	0	0	0	0	4,316
Power Prod Equip Maint P	6	259,577	134,798	121,794	0	0	0	0	2,985
Pump Equip Maint P	6	5,894	3,061	2,765	0	0	0	0	68
Pump Equip Maint P	6	16,907	8,780	7,933	0	0	0	0	194
TOTAL PUMPING EXPENSES - MAINTENANCE		685,265	355,858	321,526	0	0	0	0	7,881
TOTAL PUMPING EXPENSES		7,790,971	6,829,942	916,385	0	0	0	0	44,644
WATER TREATMENT									
Super & Eng Oper WT	2	370,854	194,439	175,674	0	0	0	0	742
Chemicals	1	3,852,144	3,837,506	0	0	0	0	0	14,638
Labor & Exp Oper WT	2	1,557,703	816,704	737,884	0	0	0	0	3,115
Labor & Exp Oper WT	2	149,654	78,484	70,891	0	0	0	0	299
Misc Exp Oper WT	2	57,672	30,237	27,319	0	0	0	0	115
Misc Exp Oper WT	1	321,888	320,665	0	0	0	0	0	1,223
Misc Exp Oper WT	2	50,637	26,549	23,987	0	0	0	0	101
Rents Oper WT	2	107,945	56,596	51,134	0	0	0	0	216
TOTAL WT EXPENSE - OPERATION		6,468,497	5,361,159	1,086,888	0	0	0	0	20,450
Super & Eng Maint WT	2	27,286	14,306	12,925	0	0	0	0	55
Struct & Improve Maint WT	2	84,851	44,487	40,194	0	0	0	0	170
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	642,629	336,930	304,413	0	0	0	0	1,285
WT Equip Maint WT	2	275,361	144,372	130,439	0	0	0	0	551
TOTAL WT EXPENSE - MAINTENANCE		1,030,127	540,096	487,971	0	0	0	0	2,060
TOTAL WT EXPENSE		7,498,624	5,901,254	1,574,859	0	0	0	0	22,511
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	1,014,885	251,996	0	543,065	116,001	60,284	0	43,539
Storage Facility Exp	5	10,170	2,860	0	6,162	0	0	0	1,148
Storage Facility Exp	5	941	265	0	570	0	0	0	108
TD Lines Exp	7	509,114	153,752	0	331,382	0	0	0	23,979
TD Lines Exp	7	2,656,736	802,334	0	1,729,269	0	0	0	125,132
Meter Expense	9	445,148	0	0	0	441,765	0	0	3,383
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	241,437	0	0	0	0	229,582	0	11,855
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	164,982	40,965	0	88,282	18,857	9,800	0	7,078
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	333,787	82,879	0	178,609	38,152	19,827	0	14,319
Rents Oper TD	11	908	225	0	486	104	54	0	39
TOTAL T & D EXPENSE OPERATION		5,378,108	1,335,277	0	2,877,826	614,879	319,547	0	230,578

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Super & Eng Maint TD	12	252,720	59,692	0	128,634	19,889	13,293	0	31,211
Struct & Improve Maint TD	12	28,378	6,703	0	14,444	2,233	1,493	0	3,505
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	3,043	856	0	1,844	0	0	0	344
TD Main Maint TD	7	100	30	0	65	0	0	0	5
TD Main Maint TD	7	3,423,279	1,033,830	0	2,228,212	0	0	0	161,236
Fire Main Maint TD	8	42	0	0	0	0	0	0	42
Services Maint TD	10	240,218	0	0	0	0	228,423	0	11,795
Services Maint TD	10	2,088	0	0	0	0	1,985	0	103
Meters Maint TD	9	347,371	0	0	0	344,731	0	0	2,640
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	364,662	0	0	0	0	0	0	364,662
Hydrants Maint TD	8	63	0	0	0	0	0	0	63
Misc Plant Maint TD	12	3,268,732	772,074	0	1,663,785	257,249	171,935	0	403,688
Mat and Sup Maint TD	12	1,473,421	348,022	0	749,971	115,958	77,502	0	181,967
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
Permits TD	12	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		9,404,117	2,221,208	0	4,786,956	740,061	494,632	0	1,161,260
TOTAL T & D EXPENSE		14,782,225	3,556,485	0	7,664,782	1,354,940	814,179	0	1,391,839
CUSTOMER ACCOUNTS									
Supervision CA	13	21,678	0	0	0	0	0	21,450	228
Meter Reading Exp CA	14	996,555	0	0	0	0	0	996,555	0
Meter Reading Exp CA	14	603	0	0	0	0	0	603	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	210,480	0	0	0	0	0	208,270	2,210
Cust Rec & Collection CA	13	538,326	0	0	0	0	0	532,674	5,652
Uncollectible Accts	13	849,447	0	0	0	0	0	840,528	8,919
Misc Cust Accts Exp CA	13	47,273	0	0	0	0	0	46,777	496
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	57,024	0	0	0	0	0	56,425	599
Cust Serv & Info Exp CA	13	2,458,076	0	0	0	0	0	2,432,266	25,810
TOTAL CUSTOMER ACCOUNTING EXPENSE		5,179,462	0	0	0	0	0	5,135,548	43,914

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	3,722,614	947,033	389,013	1,112,689	196,926	118,379	745,640	212,934
Other Supplies & Exp AG	15	666	169	70	199	35	21	133	38
Other Supplies & Exp AG	15	849,493	216,111	88,772	253,913	44,938	27,014	170,153	48,591
Other Supplies & Exp AG	15	387,969	98,699	40,543	115,964	20,524	12,337	77,710	22,192
Mgmt Fees-Corporate/Shared Service Center	15	1,250,512	318,130	130,679	373,778	66,152	39,766	250,478	71,529
Mgmt Fees-Call Center	13	2,294,518	0	0	0	0	0	2,270,426	24,092
Mgmt Fees-Belleville Lab	2	87,199	45,718	41,306	0	0	0	0	174
Mgmt Fees- Financial ITS	15	223,319	56,812	23,337	66,750	11,814	7,102	44,731	12,774
Mgmt Fees- Customer Billings ITS	13	1,260,806	0	0	0	0	0	1,247,568	13,238
Mgmt Fees-Other ITS	15	14,186	3,609	1,482	4,240	750	451	2,841	811
Outside Services AG	15	1,691,585	430,339	176,771	505,615	89,485	53,792	338,824	96,759
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	623,620	158,649	65,168	186,400	32,989	19,831	124,911	35,671
Ins Gen Liab Oper AG	15	815,662	207,504	85,237	243,801	43,149	25,938	163,377	46,656
Ins Work Comp AG	16	434,243	122,153	67,438	102,438	36,824	21,929	53,151	30,310
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	37,496	10,548	5,823	8,845	3,180	1,894	4,590	2,617
Employee Pension & Benefits	16	5,052,129	1,421,164	784,596	1,191,797	428,421	255,133	618,381	352,639
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 Commission Exp	15	150,666	38,329	15,745	45,034	7,970	4,791	30,178	8,618
Rents AG	15	729,478	185,579	76,230	218,041	38,589	23,197	146,114	41,726
Goodwill Advertising Exp	15	(727,119)	(184,979)	(75,984)	(217,336)	(38,465)	(23,122)	(145,642)	(41,591)
Misc Exp AG	15	0	0	0	0	0	0	0	0
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		18,899,042	4,075,569	1,916,225	4,212,170	983,281	588,454	6,143,565	979,779
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	137,450	34,967	14,364	41,084	7,271	4,371	27,531	7,862
TOTAL A & G EXPENSE - MAINTENANCE		137,450	34,967	14,364	41,084	7,271	4,371	27,531	7,862
TOTAL A & G EXPENSE		19,036,492	4,110,536	1,930,588	4,253,254	990,552	592,825	6,171,096	987,641
Total Operation & Maintenance Expenses		54,690,232	20,612,200	4,609,491	11,918,036	2,345,492	1,407,004	11,306,644	2,491,365

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	115,997	60,817	54,948	0	0	0	0	232
Struct & Imp P	6	1,215	631	570	0	0	0	0	14
Struct & Imp Pumps (STL)	6	39,919	20,730	18,730	0	0	0	0	459
Struct & Imp Pump Boosters	6	15,296	7,943	7,177	0	0	0	0	176
Struct & Imp WT	2	8,097	4,245	3,836	0	0	0	0	16
Struct & Imp WT Nth Plt (ST)	2	51,851	27,185	24,562	0	0	0	0	104
Struct & Imp WT Ctrl Plt 1	2	29,083	15,248	13,777	0	0	0	0	58
Struct & Imp WT Ctrl Plt 3	2	236,015	123,743	111,800	0	0	0	0	472
Struct & Imp WT Sth Plt (ST)	2	23,407	12,272	11,088	0	0	0	0	47
Struct & Imp WT Meramec (ST)	2	98,656	51,725	46,733	0	0	0	0	197
Struct & Imp TD	7	83,712	25,281	0	54,488	0	0	0	3,943
Struct & Imp TD Spec Cross	7	26,736	8,074	0	17,402	0	0	0	1,259
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	11,149	2,836	1,165	3,332	590	355	2,233	638
Struct & Imp Leasehold	15	33,973	8,643	3,550	10,155	1,797	1,080	6,805	1,943
Struct & Imp Store, Shop, Gar	15	4,362	1,110	456	1,304	231	139	874	250
Struct & Imp Misc	15	22,398	5,698	2,341	6,695	1,185	712	4,486	1,281
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	4,300	2,254	2,037	0	0	0	0	9
Supply Mains Ctrl Plt (STL)	2	68,767	36,055	32,575	0	0	0	0	138
Supply Mains Sth Plt (STL)	2	6,197	3,249	2,936	0	0	0	0	12
Supply Mains Meramec Plt (S)	2	22,993	12,055	10,892	0	0	0	0	46
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	0	0	0	0	0	0	0	0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	435,007	225,899	204,105	0	0	0	0	5,003
Pump Equip Elec Boosters Po	6	33,222	17,252	15,588	0	0	0	0	382
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	37,202	19,319	17,455	0	0	0	0	428
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	5,850	3,067	2,771	0	0	0	0	12
WT Equip Non-Med North (STL)	2	119,126	62,458	56,430	0	0	0	0	238
WT Equip Non-Media Ctrl 1 &	2	43,630	22,875	20,668	0	0	0	0	87
WT Equip Non-Media Ctrl 3 {	2	404,162	211,902	191,452	0	0	0	0	808
WT Equip Non-Media Sth (STL)	2	47,250	24,773	22,382	0	0	0	0	95
WT Equip Non-Media Mer (STL)	2	133,666	70,081	63,318	0	0	0	0	267
WT Equip Filter Media	2	3,779	1,981	1,790	0	0	0	0	8
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	43,045	12,104	0	26,081	0	0	0	4,860
Ground Level Facilities	5	176,090	49,517	0	106,693	0	0	0	19,881
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8"	4	10,382	3,135	0	6,758	0	0	0	489
TD Mains 10 to 16"	3	0	0	0	0	0	0	0	0
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	21,515	6,498	0	14,004	0	0	0	1,013
TD Mains CI <10 1929-56 (S"	4	214,487	64,775	0	139,610	0	0	0	10,102
TD Mains CI <10 1957-93 (S"	4	619,214	187,003	0	403,046	0	0	0	29,165
TD Mains CI 12 (STL)	3	107,254	54,421	49,176	0	0	0	0	3,657

Schedule C-17-SSTL

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TD Mains CI 16 (STL) *	3	172,827	87,692	79,241	0	0	0	0	5,893
TD Mains DI 6-8 (STL) *	4	2,631,964	794,853	0	1,713,145	0	0	0	123,966
TD Mains DI 12 (STL) *	3	583,727	296,183	267,639	0	0	0	0	19,905
TD Mains DI 16 & > (STL)	3	909,852	461,659	417,167	0	0	0	0	31,026
TD Mains Galve 1 (STL) *	4	852	257	0	555	0	0	0	40
TD Mains LJ 20 (STL) *	3	29,989	15,216	13,750	0	0	0	0	1,023
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	1,397	0	0	0	0	1,328	0	69
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	364,510	0	0	0	361,740	0	0	2,770
Meters Other-Rem Rdr Units	9	80,405	0	0	0	79,794	0	0	611
Meter Installations	9	23,919	0	0	0	23,737	0	0	182
Meter Installation Other	9	141,209	0	0	0	140,136	0	0	1,073
Hydrants	8	433,592	0	0	0	0	0	0	433,592
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	103,217	26,258	10,786	30,852	5,460	3,282	20,674	5,904
Comp & Periph Equip	15	663,627	168,827	69,349	198,358	35,106	21,103	132,924	37,959
Computer Software	15	7,541	1,918	788	2,254	399	240	1,510	431
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	6,836	1,739	714	2,043	362	217	1,369	391
Trans Equip Lt Duty Trks	15	8,446	2,149	883	2,525	447	269	1,692	483
Trans Equip Hvy Duty Trks	15	700,271	178,149	73,178	209,311	37,044	22,269	140,264	40,056
Trans Equip Autos	15	150,298	38,236	15,706	44,924	7,951	4,779	30,105	8,597
Trans Equip Other	15	34	9	4	10	2	1	7	2
Stores Equipment	15	2,684	683	280	802	142	85	538	154
Tools,Shop,Garage Equip	15	16,810	4,276	1,757	5,025	889	535	3,367	962
Tools,Shop,Garage Equip Oth	15	177,985	45,279	18,599	53,200	9,415	5,660	35,650	10,181
Laboratory Equipment	2	32,072	16,815	15,193	0	0	0	0	64
Laboratory Equip Other	2	5,016	2,630	2,376	0	0	0	0	10
Power Operated Equipment	15	67,676	17,217	7,072	20,228	3,580	2,152	13,556	3,871
Comm Equip Non-Telephone	15	43,344	11,027	4,529	12,956	2,293	1,378	8,682	2,479
Comm Equip Telephone	15	0	0	0	0	0	0	0	0
Misc Equipment	15	9,453	2,405	988	2,826	500	301	1,893	541
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Depreciation Expense		10,728,557	3,640,334	1,994,305	3,088,580	712,799	65,886	406,630	820,022
Amort-Other UP	18	(243,967)	(90,195)	(52,014)	(70,409)	(9,124)	(220)	(2,171)	(19,835)

MISSOURI-AMERICAN WATER COMPANY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	705,570	260,426	96,734	175,122	31,257	11,360	87,914	42,758
Property Taxes	18	7,016,623	2,594,046	1,495,944	2,024,997	262,422	6,315	62,448	570,451
FUTA	16	22,501	6,330	3,494	5,308	1,908	1,136	2,754	1,571
FICA	16	1,240,526	348,960	192,654	292,640	105,197	62,647	151,840	86,589
SUTA	16	63	18	10	15	5	3	8	4
Other Taxes & Licenses	15	181,838	46,260	19,002	54,351	9,619	5,782	36,422	10,401
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>9,167,121</u>	<u>3,256,038</u>	<u>1,807,838</u>	<u>2,552,434</u>	<u>410,408</u>	<u>87,243</u>	<u>341,386</u>	<u>711,774</u>
Income Taxes	18	5,026,486	1,858,292	1,071,647	1,450,644	187,991	4,524	44,736	408,653
Utility Income Available for Return	18	18,960,628	7,009,744	4,042,406	5,472,037	709,127	17,065	168,750	1,541,499
Total Cost of Service		<u>98,329,057</u>	<u>36,286,414</u>	<u>13,473,673</u>	<u>24,411,322</u>	<u>4,356,693</u>	<u>1,581,501</u>	<u>12,265,974</u>	<u>5,953,479</u>
Less: Other Water Revenues	19	(1,316,503)	(1,316,503)	0	0	0	0	0	0
Contract Sales	19	(900,987)	(332,554)	(123,525)	(223,625)	(39,914)	(14,506)	(112,263)	(54,600)
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>(2,217,490)</u>	<u>(1,649,057)</u>	<u>(123,525)</u>	<u>(223,625)</u>	<u>(39,914)</u>	<u>(14,506)</u>	<u>(112,263)</u>	<u>(54,600)</u>
Total Cost of Service Related to Sales of Water		<u>96,111,567</u>	<u>34,637,357</u>	<u>13,350,148</u>	<u>24,187,697</u>	<u>4,316,779</u>	<u>1,566,996</u>	<u>12,153,711</u>	<u>5,898,879</u>

MISSOURI-AMERICAN WATER COMPANY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
Reallocation of Public Fire	20	0	0	0	0		0	0	
Total		<u>\$ 96,111,567</u>	<u>\$ 34,637,357</u>	<u>\$ 13,350,148</u>	<u>\$ 24,187,697</u>	<u>\$ 4,316,779</u>	<u>\$ 1,566,996</u>	<u>\$ 12,153,711</u>	<u>\$ 5,898,879</u>
			69,224,617			580,955	350,832	1,341,852	\$ 590,205
			0.500			7.43	4.47		\$ 5,308,674
		\$ 9,980,157				1.86	1.12	9.06	30,147
		\$ 0.144							176.09 Annu
						0.62	0.37	12.03	Quarterly
								9.06	
								10.05	Monthly

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE BASE									
Organization	17	(121,357)	(44,841)	(25,885)	(34,890)	(4,624)	(170)	(1,068)	(9,878)
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	91,400	47,921	43,296	0	0	0	0	183
Land & Ld Rights P	6	284,588	147,787	133,529	0	0	0	0	3,273
Land & Ld Rights WT	2	1,279,228	670,699	605,970	0	0	0	0	2,558
Land & Ld Rights TD	7	3,983,700	1,203,077	0	2,592,990	0	0	0	187,632
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	3,540,612	1,856,343	1,677,188	0	0	0	0	7,081
Struct & Imp P	6	100,235	52,052	47,030	0	0	0	0	1,153
Struct & Imp Pumps (STL)	6	2,644,146	1,373,105	1,240,633	0	0	0	0	30,408
Struct & Imp Pump Boosters	6	2,027,906	1,053,092	951,493	0	0	0	0	23,321
Struct & Imp WT	2	681,002	357,049	322,591	0	0	0	0	1,362
Struct & Imp WT Nth Plt (ST)	2	2,660,502	1,394,901	1,260,280	0	0	0	0	5,321
Struct & Imp WT Ctrl Plt 1	2	614,102	321,974	290,900	0	0	0	0	1,228
Struct & Imp WT Ctrl Plt 3	2	12,229,057	6,411,695	5,792,904	0	0	0	0	24,458
Struct & Imp WT Sth Plt (ST)	2	1,000,010	524,305	473,705	0	0	0	0	2,000
Struct & Imp WT Meramec (ST)	2	5,313,366	2,785,798	2,516,941	0	0	0	0	10,627
Struct & Imp TD	7	2,574,165	777,398	0	1,675,524	0	0	0	121,243
Struct & Imp TD Spec Cross	7	43,281	13,071	0	28,172	0	0	0	2,039
Struct & Imp Offices	15	(60,288)	(15,337)	(6,300)	(18,020)	(3,189)	(1,917)	(12,076)	(3,448)
Struct & Imp Leasehold	15	317,633	80,806	33,193	94,941	16,803	10,101	63,622	18,169
Struct & Imp Leasehold	15	224,304	57,063	23,440	67,044	11,866	7,133	44,928	12,830
Struct & Imp Store, Shop, Gar	15	230,069	58,530	24,042	88,768	12,171	7,316	46,083	13,180
Struct & Imp Misc	15	1,033,359	262,887	107,986	308,871	54,665	32,861	206,982	59,108
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	8,522	4,468	4,037	0	0	0	0	17
Supply Mains Nth Plt (STL)	2	100,200	52,535	47,465	0	0	0	0	200
Supply Mains Ctrl Plt (STL)	2	2,332,156	1,222,749	1,104,742	0	0	0	0	4,664
Supply Mains Sth Plt (STL)	2	36,840	19,315	17,451	0	0	0	0	74
Supply Mains Meramec Plt (S)	2	720,443	377,728	341,274	0	0	0	0	1,441
Power Generation Equip Othe	6	266,614	138,453	125,095	0	0	0	0	3,066
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	106,739	55,430	50,082	0	0	0	0	1,227
Pump Equip Elec Pre46 (STL)	6	859,327	446,249	403,196	0	0	0	0	9,882
Pump Equip Elec Post46 (STL)	6	14,177,861	7,362,563	6,652,252	0	0	0	0	163,045
Pump Equip Elec Boosters Po	6	(238,379)	(123,790)	(111,847)	0	0	0	0	(2,741)
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	207,946	107,986	97,568	0	0	0	0	2,391
Pump Equip Diesel Ctrl Plt	6	341,645	177,416	160,300	0	0	0	0	3,929
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	8,470	4,398	3,974	0	0	0	0	97
WT Equip Non-Media	2	305,784	160,323	144,850	0	0	0	0	612
WT Equip Non-Med North (STL)	2	3,200,746	1,678,151	1,516,193	0	0	0	0	6,401
WT Equip Non Media Ctrl 1 &	2	57,478	30,136	27,227	0	0	0	0	115
WT Equip Non Media Ctrl 3 (	2	14,121,446	7,403,874	6,689,329	0	0	0	0	28,243
WT Equip Non Media Sth (STL)	2	821,371	430,645	389,083	0	0	0	0	1,643
WT Equip Non Media Mer (STL)	2	3,508,440	1,839,475	1,661,948	0	0	0	0	7,017
WT Equip Filter Media	2	204,250	107,088	96,753	0	0	0	0	409
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	1,718,727	483,306	0	1,041,377	0	0	0	194,044
Ground Level Facilities	5	5,316,456	1,494,987	0	3,221,241	0	0	0	600,228
TD Mains Not Classified by	7	(6,602)	(1,994)	0	(4,297)	0	0	0	(311)
TD Mains 4 & Less	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8"	4	(348,699)	(105,307)	0	(226,968)	0	0	0	(16,424)

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TD Mains 10 to 16"	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
TD Mains AC 4 (STL)	4	343,078	103,610	0	223,309	0	0	0	16,159
TD Mains CI <10 1900-28 (S"	4	1,465,769	442,662	0	954,069	0	0	0	69,038
TD Mains CI <10 1929-56 (S"	4	3,811,778	1,151,157	0	2,481,086	0	0	0	179,535
TD Mains CI <10 1957-93 (S"	4	23,623,588	7,134,324	0	15,376,593	0	0	0	1,112,671
TD Mains CI 12 (STL)	3	8,065,538	4,092,454	3,698,049	0	0	0	0	275,035
TD Mains CI 16 (STL)	3	8,825,274	4,477,944	4,046,388	0	0	0	0	300,942
TD Mains DI 6-8 (STL)	4	143,655,778	43,384,045	0	93,505,546	0	0	0	6,766,187
TD Mains DI 12 (STL)	3	36,610,308	18,576,070	16,785,826	0	0	0	0	1,248,412
TD Mains DI 16 & >(STL)	3	67,843,792	34,423,940	31,106,379	0	0	0	0	2,313,473
TD Mains Galve 1 (STL)	4	(44,838)	(13,541)	0	(29,185)	0	0	0	(2,112)
TD Mains LJ 20 (STL)	3	2,669,923	1,354,719	1,224,160	0	0	0	0	91,044
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	6,727	0	0	0	0	6,397	0	330
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	10,461,867	0	0	0	10,382,357	0	0	79,510
Meters Other-Rom Rdr Unts	9	1,442,929	0	0	0	1,431,963	0	0	10,966
Meter Installations	9	1,233,602	0	0	0	1,224,227	0	0	9,375
Meter Installation Other	9	2,714,698	0	0	0	2,694,066	0	0	20,632
Hydrants	8	20,804,694	0	0	0	0	0	0	20,804,694
Other P/E Intangible	15	(20,848)	(5,303)	(2,178)	(6,231)	(1,103)	(663)	(4,175)	(1,192)
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	4,500,043	1,144,811	470,254	1,345,063	238,052	143,101	901,359	257,402
Comp & Periph Equip	15	4,042,273	1,028,354	422,418	1,208,235	213,836	128,544	809,667	231,218
Computer Software	15	2,640,738	671,804	275,957	789,317	139,695	83,975	528,940	151,050
Comp Software Personal	15	72,694	18,493	7,597	21,728	3,846	2,312	14,561	4,158
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	127,330	32,393	13,306	38,058	6,736	4,049	25,504	7,263
Trans Equip Lt Duty Trks	15	(723,904)	(184,161)	(75,648)	(216,375)	(38,295)	(23,020)	(144,998)	(41,407)
Trans Equip Hvy Duty Trks	15	3,234,228	822,788	337,977	966,711	171,091	102,848	647,816	184,998
Trans Equip Autos	15	(41,693)	(10,607)	(4,357)	(12,462)	(2,206)	(1,326)	(8,351)	(2,385)
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	429,458	109,254	44,878	128,365	22,718	13,657	86,020	24,565
Tools,Shop,Garage Equip	15	(150,936)	(38,398)	(15,773)	(45,115)	(7,985)	(4,800)	(30,232)	(8,634)
Tools,Shop,Garage Equip Oth	15	2,414,390	614,221	252,304	721,661	127,721	76,778	483,602	138,103
Laboratory Equipment	2	484,333	253,936	229,429	0	0	0	0	969
Laboratory Equip Other	2	98,234	51,504	46,533	0	0	0	0	196
Power Operated Equipment	15	374,473	95,266	39,132	111,930	19,810	11,908	75,007	21,420
Comm Equip Non-Telephone	15	508,193	129,284	53,106	151,899	26,883	16,161	101,791	29,069
Comm Equip Telephone	15	15,284	3,888	1,597	4,568	809	486	3,061	874
Misc Equipment	15	258,886	65,861	27,054	77,381	13,695	8,233	51,855	14,808
Other Tangible Property	17	(10,343)	(3,822)	(2,206)	(2,974)	(394)	(14)	(91)	(842)
Total Utility Plant in Service		440,306,141	162,682,506	93,916,092	126,607,931	16,755,214	623,949	3,889,806	35,830,643
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	716,829	182,361	74,909	214,260	37,920	22,795	143,581	41,003
Materials and Supplies	15	2,297,669	584,527	240,106	686,773	121,547	73,066	460,223	131,427
Prepayments	15	916	233	96	274	48	29	183	52
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

MISSOURI-AMERICAN WATER COMPANY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0
Accumulated Deferred ITC (3%)	17	(133,845,360)	(49,455,861)	(28,549,215)	(38,480,541)	(5,099,508)	(187,384)	(1,177,839)	(10,895,012)
Deferred Income Taxes	17	(26,485,602)	(9,786,430)	(5,649,379)	(7,614,611)	(1,009,101)	(37,080)	(233,073)	(2,155,928)
Pensions	16	(4,975,521)	(1,399,614)	(772,698)	(1,173,725)	(421,924)	(251,264)	(609,004)	(347,291)
Total Other Rate Base Elements		<u>(162,291,069)</u>	<u>(59,874,783)</u>	<u>(34,656,182)</u>	<u>(46,367,570)</u>	<u>(6,371,018)</u>	<u>(379,837)</u>	<u>(1,415,929)</u>	<u>(13,225,750)</u>
Total Original Cost Measure of Value		<u>\$ 278,015,072</u>	<u>\$ 102,807,723</u>	<u>\$ 59,259,910</u>	<u>\$ 80,240,362</u>	<u>\$ 10,384,195</u>	<u>\$ 244,112</u>	<u>\$ 2,473,878</u>	<u>\$ 22,604,893</u>

MISSOURI-AMERICAN WATER COMPANY

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
T&D OP BASIS FOR FACTOR 11		3,863,546	959,211	0	2,067,384	441,765	229,582	0	165,604
FACTOR 11			0.2483	0.0000	0.5351	0.1143	0.0594	0.0000	0.0429
T&D Mnt BASIS FOR FACTOR 12		4,380,866	1,034,716	0	2,230,121	344,731	230,409	0	540,889
FACTOR 12			0.2362	0.0000	0.5090	0.0787	0.0526	0.0000	0.1235
A&G BASIS FOR FACTOR 15		25,835,514	6,521,507	2,678,903	7,664,782	1,354,940	814,179	5,135,548	1,465,655
FACTOR 15			0.2544	0.1045	0.2989	0.0529	0.0318	0.2003	0.0572
LABOR BASIS FOR FACTOR 16		16,491,321	4,639,637	2,560,741	3,890,353	1,397,653	833,190	2,018,692	1,151,056
FACTOR 16			0.2813	0.1553	0.2359	0.0848	0.0505	0.1224	0.0698
UPIS BASIS FOR FACTOR 17		440,437,841	162,731,170	93,944,183	126,645,795	16,760,231	624,134	3,890,965	35,841,363
FACTOR 17			0.3695	0.2133	0.2875	0.0381	0.0014	0.0088	0.0814
RATE BASE BASIS FOR FACTOR 18		278,015,072	102,807,723	59,259,910	80,240,362	10,384,195	244,112	2,473,878	22,604,893
FACTOR 18			0.3697	0.2132	0.2886	0.0374	0.0009	0.0089	0.0813
TOTAL COS BASIS FOR FACTOR 19		97,472,821	35,987,659	13,361,195	24,191,166	4,317,466	1,565,351	12,147,881	5,902,104
FACTOR 19			0.3691	0.1371	0.2482	0.0443	0.0161	0.1246	0.0606
TOTAL COS BASIS FOR FACTOR 20		74,171,410	36,286,414	13,473,673	24,411,322	0	0	0	0
FACTOR 20			0.4892	0.1817	0.3291	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	0.9962	-	-	-	-	-	0.0038
2	0.5243	0.4737	-	-	-	-	0.0020
3	0.5074	0.4585	-	-	-	-	0.0341
4	0.3020	-	0.6509	-	-	-	0.0471
5	0.2812	-	0.6059	-	-	-	0.1129
6	0.5193	0.4692	-	-	-	-	0.0115
7	0.3020	-	0.6509	-	-	-	0.0471
8	-	-	-	-	-	-	1.0000
9	-	-	-	0.9924	-	-	0.0076
10	-	-	-	-	0.9509	-	0.0491
11	0.2483	-	0.5351	0.1143	0.0594	-	0.0429
12	0.2362	-	0.5090	0.0787	0.0526	-	0.1235
13	-	-	-	-	-	0.9895	0.0105
14	-	-	-	-	-	1.0000	-
15	0.2544	0.1045	0.2989	0.0529	0.0318	0.2003	0.0572
16	0.2813	0.1553	0.2359	0.0848	0.0505	0.1224	0.0698
17	0.3695	0.2133	0.2875	0.0381	0.0014	0.0088	0.0814
18	0.3697	0.2132	0.2886	0.0374	0.0009	0.0089	0.0813
19	0.3691	0.1371	0.2482	0.0443	0.0161	0.1246	0.0606
20	0.4892	0.1817	0.3291	-	-	-	-

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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)
Rate A	154,863	0.8141
Rate B	6,717	0.0353
Rate J	27,250	0.1433
Rate D	662	0.0035
Rate H	0	0.0000
Rate F	165	0.0009
Rate E	548	0.0029
Total	190,204	1.0000

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.5263	(4)	(5)=(4)x 0.4737	(6)=(3)+(5)
Rate A	0.8141	0.4285	0.9032	0.4279	0.8564
Rate B	0.0353	0.0186	0.0313	0.0148	0.0334
Rate J	0.1433	0.0754	0.0636	0.0301	0.1055
Rate D	0.0035	0.0018	0.0019	0.0009	0.0027
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0009	0.0005			0.0005
Rate E	0.0029	0.0015			0.0015
Total	1.0000	0.5263	1.0000	0.4737	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
ST. LOUIS COUNTY 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 FUNCTIONS, cont.

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	154,863	1.0	154,863	0.9032
Rate B	6,717	0.8	5,374	0.0313
Rate J	27,250	0.4	10,900	0.0636
Rate D	662	0.5	331	0.0019
Rate H	0	0.5	0	0.0000
Total	189,492		171,468	1.0000

The weighting of the factors is based on the maximum day ratio of 1.80, 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	0.5263
Maximum Day Extra Capacity	0.90	0.4737
Total	1.90	1.0000

* Ratio of maximum day to average day minus 1.0.

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

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5093	(4)	(5)=(4) X 0.4585	(6)	(7)=(6) X 0.0321	(8)=(3)+(5)+(7)
Rate A	0.8141	0.4145	0.9032	0.4140			0.8286
Rate B	0.0353	0.0180	0.0313	0.0144			0.0324
Rate J	0.1433	0.0730	0.0636	0.0292			0.1022
Rate D	0.0035	0.0018	0.0019	0.0009			0.0027
Rate H	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.0009	0.0005			0.1549	0.0050	0.0055
Rate E	0.0029	0.0015			0.8451	0.0271	0.0286
Total	1.0000	0.5093	1.0000	0.4585	1.0000	0.0321	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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 1.90 and the average daily system sendout for 2002 of 188.8 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	190,204,430	0.5093
Maximum Day Extra Capacity	<u>0.90</u>	<u>171,183,987</u>	<u>0.4585</u>
Subtotal	<u>1.90</u>	361,388,417	0.9678
Fire Protection		<u>12,000,000</u>	<u>0.0321</u>
Total		<u>373,388,417</u>	<u>0.9999</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
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3032	(5)	(6)=(5) X 0.6509	(7)	(8)=(7) X 0.0459	(9)=(4)+(6)+(8)
Rate A	6,452.6	0.8141	0.2468	0.9092	0.5918			0.8386
Rate B	279.9	0.0353	0.0107	0.0338	0.0220			0.0327
Rate J	1,135.4	0.1433	0.0434	0.0548	0.0357			0.0791
Rate D	27.6	0.0035	0.0011	0.0022	0.0014			0.0025
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	6.9	0.0009	0.0003			0.1549	0.0071	0.0074
Rate E	22.8	0.0029	0.0009			0.8451	0.0388	0.0397
Total	7,925.2	1.0000	0.3032	1.0000	0.6509	1.0000	0.0459	1.0000

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

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY 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 3.14 and the average daily system sendout for 2002 of 188.8 MGD. The system demand for fire protection is 20,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	132,086	0.3032
Maximum Hour			
Extra Capacity	2.15	283,495	0.6509
Subtotal	3.15	415,581	0.9541
Fire Protection		20,000	0.0459
Total		435,581	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	6,452.6	3.5	22,584.2	0.9092
Rate B	279.9	3.0	839.7	0.0338
Rate J	1,135.4	1.2	1,362.5	0.0548
Rate D	27.6	2.0	55.2	0.0022
Rate H	0.0	1.5	0.0	0.0000
Total	7,895.5		24,841.5	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2823	(5)	(6)=(5) X 0.6059	(7)	(8)=(7) X 0.1118	(9)=(4)+(6)+(8)
Rate A	6,452.6	0.8141	0.2297	0.9092	0.5509			0.7806
Rate B	279.9	0.0353	0.0100	0.0338	0.0205			0.0305
Rate J	1,135.4	0.1433	0.0405	0.0548	0.0332			0.0737
Rate D	27.6	0.0035	0.0010	0.0022	0.0013			0.0023
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	6.9	0.0009	0.0003			0.1549	0.0173	0.0176
Rate E	22.8	0.0029	0.0008			0.8451	0.0945	0.0953
Total	7,925.2	1.0000	0.2823	1.0000	0.6059	1.0000	0.1118	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	31.78	0.2823
Extra Capacity Maximum Hour	2.15	68.22	0.6059
Total	3.15	100.00	0.8882

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity 1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	6,452.6	3.5	22,584.2	0.9092
Rate B	279.9	3.0	839.7	0.0338
Rate J	1,135.4	1.2	1,362.5	0.0548
Rate D	27.6	2.0	55.2	0.0022
Rate H	-	1.5	0.0	0.0000
Total	7,895.5		24,841.5	1.0000

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 0.7064	(4)	(5)=(4)X 0.2936	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Rate A	0.8564	0.6049	0.8286	0.2433	0.8386	0.0000	0.8482
Rate B	0.0334	0.0236	0.0324	0.0095	0.0327	0.0000	0.0331
Rate J	0.1055	0.0745	0.1022	0.0300	0.0791	0.0000	0.1045
Rate D	0.0027	0.0019	0.0027	0.0008	0.0025	0.0000	0.0027
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0005	0.0004	0.0055	0.0016	0.0074	0.0000	0.0020
Rate E	0.0015	0.0011	0.0286	0.0084	0.0397	0.0000	0.0095
Total	<u>1.0000</u>	<u>0.7064</u>	<u>1.0000</u>	<u>0.2936</u>	<u>1.0000</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	43,200	0.7064
Associated with Maximum Day and Fire	17,955	0.2936
Associated with Maximum Hour	<u>0</u>	<u>0.0000</u>
Total	<u>61,155</u>	<u>1.0000</u>

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Rate A	0.8286	0.0000	0.8386	0.8386	0.8386
Rate B	0.0324	0.0000	0.0327	0.0327	0.0327
Rate J	0.1022	0.0000	0.0791	0.0791	0.0791
Rate D	0.0027	0.0000	0.0025	0.0025	0.0025
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0055	0.0000	0.0074	0.0074	0.0074
Rate E	0.0286	0.0000	0.0397	0.0397	0.0397
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	4,219,634	0.0000
Distribution Mains	<u>17,501,698</u>	<u>1.0000</u>
Total	<u>21,721,332</u>	1.0000

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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.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification <u> </u> (1)	5/8" Dollar Equivalents <u> </u> (2)	Allocation Factor <u> </u> (3)
Rate A	563,799	0.9631
Rate B	1,200	0.0020
Rate J	15,730	0.0269
Rate D	227	0.0004
Rate H	0	0.0000
Rate F	<u>4,474</u>	<u>0.0076</u>
Total	<u><u>585,429</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 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)
Rate A	350,039	0.9488
Rate B	36	0.0001
Rate J	750	0.0020
Rate D	7	0.0000
Other	0	0.0000
Rate F	18,126	0.0491
Total	368,958	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 <u>(1)</u>	Transmission & Distribution Operating Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A	\$ 3,321,353	0.8597
Rate B	104,777	0.0271
Rate J	263,695	0.0683
Rate D	8,118	0.0021
Rate H	-	0.0000
Rate F	38,861	0.0101
Rate E	126,743	0.0328
Total	<u>3,863,546</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 <u>(1)</u>	Transmission & Distribution Maintenance Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A	\$ 3,437,674	0.7847
Rate B	112,756	0.0257
Rate J	280,842	0.0641
Rate D	8,704	0.0020
Rate H	-	0.0000
Rate F	39,924	0.0091
Rate E	500,965	0.1144
Total	<u>\$4,380,866</u>	<u>1.0000</u>

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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)
Rate A	337,409	0.9887
Rate B	3	0.0000
Rate J	257	0.0008
Rate D	2	0.0000
Rate H	0	0.0000
Rate F	3,596	0.0105
Rate E	0	0.0000
Total	341,266	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Rate A	337,409	0.9992
Rate B	3	0.0000
Rate J	257	0.0008
Rate D	2	0.0000
Rate H	0	0.0000
Total	337,670	1.0000

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Rate A	\$21,977,143	0.8573
Rate B	576,595	0.0225
Rate J	1,570,752	0.0613
Rate D	45,369	0.0018
Rate H	0	0.0000
Rate F	189,474	0.0074
Rate E	1,276,181	0.0498
Total	<u>\$25,635,514</u>	<u>1.0000</u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Rate A	\$13,846,573	0.8396
Rate B	378,808	0.0230
Rate J	1,084,561	0.0658
Rate D	30,323	0.0018
Rate H	0	0.0000
Rate F	113,377	0.0069
Rate E	1,037,679	0.0629
Total	<u>\$16,491,321</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Rate A	\$353,742,183	0.8032
Rate B	13,029,972	0.0296
Rate J	36,783,911	0.0835
Rate D	1,040,412	0.0024
Rate H	0	0.0000
Rate F	2,464,091	0.0056
Rate E	33,377,272	0.0758
Total	<u>\$440,437,841</u>	<u>1.0000</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)
Rate A	\$223,281,985	0.8031
Rate B	8,233,687	0.0296
Rate J	23,242,734	0.0836
Rate D	651,773	0.0023
Rate H	0	0.0000
Rate F	1,553,483	0.0056
Rate E	21,051,409	0.0757
Total	<u>\$278,015,072</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Rate A	\$81,362,612	0.8347
Rate B	2,519,907	0.0259
Rate J	7,482,992	0.0768
Rate D	205,208	0.0021
Rate H	0	0.0000
Rate F	590,283	0.0061
Rate E	5,311,821	0.0545
Total	<u>\$97,472,821</u>	<u>1.0000</u>

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

Meter Size (1)	5/8" Dollar Equivalent (2)	305,224 Rate A & K		853.5 Rate B		Rate J		Rate D		Rate H		Rate F		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 Services (13)	Weighting (14)=(2)X(13)	Number of Meters (15)	Weighting (16)
5/8	1.0	305,224	305,224	0	0	5	5	0	0	0	0	38	38	305,268	305,268
3/4	1.2	18,039	21,647	0	0	2	2	0	0	0	0	2,095	2,514	20,136	24,163
1	1.9	4,896	9,301	0	0	4	7	0	0	0	0	30	57	4,929	9,365
1-1/2	5.0	2,316	11,580	0	0	14	69	0	0	0	0	5	25	2,335	11,674
2	6.5	4,813	31,286	0	0	64	413	0	0	0	0	23	150	4,900	31,849
3	36.6	942	34,477	0	0	53	1,938	0	0	0	0	5	183	1,000	36,598
4	78.8	591	46,531	0	0	67	5,316	1	79	0	0	6	473	665	52,399
6	147.8	362	53,467	0	0	36	5,249	1	148	0	0	7	1,035	405	59,898
8	193.1	153	29,496	0	0	10	1,846	0	0	0	0	0	0	162	31,342
10	283.8	73	20,788	0	0	3	885	0	0	0	0	0	0	76	21,673
12	400.0	0	0	3	1,200	0	0	0	0	0	0	0	0	3	1,200
Total		337,409	563,799	3	1,200	257	15,730	2	227	0	0	2,209	4,474	339,879	585,429

MISSOURI-AMERICAN WATER COMPANY
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BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE
TO PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	113	452	
3 -inch	9.00	-	0	
4 -inch	16.00	463	7,408	
6 -inch	36.00	1,812	65,232	
8 -inch	64.00	1,099	70,336	
10 -inch	100.00	44	4,400	
12 -inch	144.00	64	9,216	
20 -inch	400.00	1	400	
Private Hydrants	32.75	-	0	
Total Rate F		3,596	157,444	0.1549
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	0	0
6" Valve	2- 2-1/2" & 1- 4"	28.50	30,147	859,190
Total Rate E		30,147	859,190	0.8451
Total Fire Protection		33,743	1,016,634	1.0000