

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, 2007, UPDATED TO MARCH 31, 2008

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	\$ 122,586,963	83.4%	\$ 110,251,776	85.6%	\$ 121,921,668	84.8%	\$ 11,669,892	10.6%
Rate B	5,291,229	3.6%	\$ 2,341,329	1.8%	\$ 5,291,229	3.7%	2,949,900	126.0%
Rate D	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	#DIV/0!
Rate F & E	1,550,626	1.1%	\$ 1,486,105	1.2%	\$ 816,846	0.6%	(669,259)	-45.0%
Rate H	3,024,801	2.1%	\$ 3,024,801	2.3%	\$ 1,422,125	1.0%	(1,602,676)	
Rate J	14,403,592	9.8%	\$ 5,569,859	4.3%	\$ 14,403,592	10.0%	8,833,733	158.6%
Private Fire	-		\$ 6,137,739				(6,137,739)	
Total Sales	146,857,211	<u>100.0%</u>	128,811,609	<u>95.2%</u>	143,855,460	<u>100.1%</u>	15,043,851	11.7%
Other Revenues	<u>1,703,696</u>		<u>1,703,696</u>		<u>1,703,696</u>		-	0.0%
Total	<u>\$ 148,560,907</u>		<u>\$ 130,515,305</u>		<u>\$ 145,559,156</u>		<u>\$ 15,043,851</u>	11.5%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
Company: Missouri-American Water Company
District: St. Louis

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (Gal)	Total Revenue	Sales (Gal)	Total Revenue		
1							
2							
3							
4	Rate A and K	41,171,692	\$110,251,776	41,171,692	\$121,921,668	\$11,669,892	10.58%
5	Rate B	1,861,892	2,341,329	1,861,892	5,291,229	2,949,900	125.99%
6	Rate D	0	0	0	0	0	0.00%
7	Rate F and E	52,629	1,486,105	52,629	816,846	(669,259)	-45.03%
8	Rate H & G-1	1,152,353	3,024,801	1,152,353	1,422,125	0	0.00%
9	Rate J	5,089,328	5,569,859	5,089,328	14,403,592	8,833,733	158.60%
10	Private Fire		6,137,739		0	(6,137,739)	-100.00%
11							
12	Total	<u>49,327,894</u>	<u>128,811,609</u>	<u>49,327,894</u>	<u>143,855,460</u>	<u>\$15,043,851</u>	<u>11.68%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		1,703,696		1,703,696	0	0.00%
23							
24			<u>\$130,515,305</u>		<u>\$145,559,156</u>	<u>15,043,851</u>	<u>11.53%</u>
25							
26	Excluded ISRS		0				
27							
28	Grand Total		<u>\$130,515,305</u>				
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MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor	Cost of	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
	Ref. (2)	Service (3)						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	381,962	306,066	16,501	47,707	10,580	0	115	993	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	220,958	166,116	9,899	36,237	7,557	0	110	1,039	0.0
TOTAL SS EXPENSE - OPERATION		602,920	472,182	26,400	83,944	18,137	0	225	2,032	0.0
Misc Exp Oper SS	2	322,783	258,646	13,944	40,316	8,941	0	97	839	0.0
Misc Exp Oper SS	2	187	150	8	23	5	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	4,286	3,434	185	535	119	0	1	11	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	115	92	5	14	3	0	0	0	0.0
Lake, River & Oth Maint SS	2	38,354	30,733	1,657	4,790	1,062	0	12	100	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
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	285,958	229,138	12,353	35,716	7,921	0	86	743	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		651,683	522,194	28,153	81,395	18,052	0	196	1,694	0.0
TOTAL SS EXPENSE		1,254,603	994,376	54,552	165,339	36,189	0	421	3,726	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	5,920,176	4,450,788	265,224	970,909	202,470	0	2,960	27,825	0.0
Labor & Exp Oper Pump	6	1,017,562	806,621	43,552	125,771	27,881	0	2,747	10,990	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	33,543	26,590	1,436	4,146	919	0	91	362	0.0
Rents Oper P	6	3,247	2,574	139	401	89	0	9	35	0.0
TOTAL PUMPING EXPENSE - OPERATION		6,974,528	5,286,573	310,350	1,101,227	231,359	0	5,807	39,212	0.0
Super & Eng Maint P	6	20,494	16,246	877	2,533	562	0	55	221	0.0
Struct & Improve Maint P	6	482,416	382,411	20,647	59,627	13,218	0	1,303	5,210	0.0
Power Prod Equip Maint P	6	334,922	265,493	14,335	41,396	9,177	0	904	3,617	0.0
Pump Equip Maint P	6	74,834	59,321	3,203	9,249	2,050	0	202	808	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		912,666	723,470	39,062	112,806	25,007	0	2,464	9,857	0.0
TOTAL PUMPING EXPENSES		7,887,194	6,010,043	349,412	1,214,032	256,366	0	8,271	49,069	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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)
WATER TREATMENT									
Super & Eng Oper WT	2	82,865	66,400	3,580	10,350	2,295	0	25	215
Chemicals	1	6,622,792	4,979,015	296,701	1,086,138	226,499	0	3,311	31,127
Labor & Exp Oper WT	2	1,914,090	1,533,760	82,689	239,070	53,020	0	574	4,977
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	470,210	376,779	20,313	58,729	13,025	0	141	1,223
Misc Exp Oper WT	1	21,593	16,234	967	3,541	738	0	11	101
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	(95)	(76)	(4)	(12)	(3)	0	(0)	(0)
TOTAL WT EXPENSE - OPERATION		9,111,455	6,972,112	404,246	1,397,816	295,576	0	4,062	37,643
Super & Eng Maint WT	2	1,189,430	953,090	51,383	148,560	32,947	0	357	3,093
Struct & Improve Maint WT	2	30,659	24,567	1,324	3,829	849	0	9	80
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	909,152	728,503	39,275	113,553	25,184	0	273	2,364
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		2,129,241	1,706,161	91,983	265,942	58,980	0	639	5,536
TOTAL WT EXPENSE		11,240,696	8,678,273	496,229	1,663,758	354,556	0	4,701	43,179
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	1,120,396	923,430	31,819	75,963	18,823	0	23,752	46,608
Storage Facility Exp	5	3,202	2,360	127	277	75	0	80	282
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	2,216,661	1,700,179	91,326	199,721	54,087	0	37,905	133,443
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	529,906	508,604	0	17,328	0	0	3,974	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	466,395	439,297	0	840	0	0	26,258	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	1,053,429	868,236	29,917	71,422	17,698	0	22,333	43,823
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	65,470	53,960	1,859	4,439	1,100	0	1,388	2,724
TOTAL T & D EXPENSE OPERATION		5,455,459	4,496,067	155,049	369,990	91,782	0	115,691	226,880
Super & Eng Maint TD	12	100,147	70,073	2,664	6,129	1,582	0	1,913	17,786
Struct & Improve Maint TD	12	24,409	17,079	649	1,494	386	0	466	4,335
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	25,272	18,628	1,001	2,186	594	0	634	2,229
TD Main Maint TD	7	2,095,778	1,607,462	86,346	188,830	51,137	0	35,838	126,166
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	21	0	0	0	0	0	0	21
Services Maint TD	10	430,024	405,040	0	774	0	0	24,210	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	277,862	266,692	0	9,086	0	0	2,084	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	454,644	0	0	0	0	0	0	454,644
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	5,189,485	3,631,083	138,040	317,596	81,994	0	99,119	921,653
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
Permits TD	12	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		8,597,642	6,016,056	228,700	526,095	135,693	0	164,265	1,526,834
TOTAL T & D EXPENSE		14,053,101	10,512,123	383,750	896,085	227,475	0	279,955	1,753,714

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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)	
CUSTOMER ACCOUNTS										
Supervision CA	13	27	27	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	1,417,859	1,417,008	0	851	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	1,899,335	1,875,213	0	1,140	0	0	22,982	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	1,198,112	1,182,896	0	719	0	0	14,497	0	0.0
Misc Cust Accts Exp CA	13	193,091	190,639	0	116	0	0	2,336	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	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,708,424	4,665,783	0	2,825	0	0	39,816	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	3,472,279	2,799,004	93,752	243,060	57,640	0	43,056	235,768	0.0
Other Supplies & Exp AG	15	14,725	11,870	398	1,031	244	0	183	1,000	0.0
Other Supplies & Exp AG	15	369,488	297,844	9,976	25,864	6,134	0	4,582	25,088	0.0
Other Supplies & Exp AG	15	980,177	790,121	26,465	68,612	16,271	0	12,154	66,554	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	18,068,862	14,565,310	487,859	1,264,820	299,943	0	224,054	1,226,876	0.0
Outside Services AG	15	1,541,863	1,242,896	41,630	107,930	25,595	0	19,119	104,692	0.0
Outside Services AG	15	293,851	236,873	7,934	20,570	4,878	0	3,644	19,952	0.0
Property Insurance	15	3,860,804	3,112,194	104,242	270,256	64,089	0	47,874	262,149	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	132,312	106,657	3,572	9,262	2,196	0	1,641	8,984	0.0
Injuries & Damages	16	42,608	34,005	1,180	3,042	724	0	545	3,110	0.0
Employee Pension & Benefits	16	5,243,121	4,184,535	145,234	374,359	89,133	0	67,112	382,748	0.0
Employee Pension & Benefits	16	1,677,125	1,338,513	46,456	119,747	28,511	0	21,467	122,430	0.0
Employee Pension & Benefits	16	1,085,350	866,218	30,064	77,494	18,451	0	13,892	79,231	0.0
Reg Commision Exp	15	46,941	37,839	1,267	3,286	779	0	582	3,187	0.0
Rents AG	15	247,704	199,674	6,688	17,339	4,112	0	3,072	16,819	0.0
Goodwill Advertising Expense	15	7,600	6,126	205	532	126	0	94	516	0.0
Misc Exp AG	15	274,911	221,606	7,423	19,244	4,564	0	3,409	18,666	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		37,359,721	30,051,285	1,014,346	2,626,448	623,391	0	466,480	2,577,771	0.0
General Plant Maint AG	15	(1,017,648)	(820,326)	(27,476)	(71,235)	(16,893)	0	(12,619)	(69,098)	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		(1,017,648)	(820,326)	(27,476)	(71,235)	(16,893)	0	(12,619)	(69,098)	0.0
TOTAL A & G EXPENSE		36,342,073	29,230,959	986,870	2,555,213	606,498	0	453,861	2,508,673	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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)	
Total Operation & Maintenance Expenses		75,486,091	60,091,558	2,270,813	6,497,253	1,481,083	0	787,025	4,358,360	0.0 0.0 0.0
DEPRECIATION EXPENSE										
Struct & Imp SS	2	150,628	120,698	6,507	18,813	4,172	0	45	392	0.0
Struct & Imp P	6	5,318	4,216	228	657	146	0	14	57	0.0
Struct & Imp Pumps (STL)	6	89,080	70,614	3,813	11,010	2,441	0	241	962	0.0
Struct & Imp Pump Boosters	6	51,382	40,731	2,199	6,351	1,408	0	139	555	0.0
Struct & Imp WT	2	35,253	28,248	1,523	4,403	977	0	11	92	0.0
Struct & Imp WT Nth Pit (ST	2	132,420	106,108	5,721	16,539	3,668	0	40	344	0.0
Struct & Imp WT Ctrl Pit 1	2	44,013	35,268	1,901	5,497	1,219	0	13	114	0.0
Struct & Imp WT Ctrl Pit 3	2	385,773	309,120	16,665	48,183	10,686	0	116	1,003	0.0
Struct & Imp WT Sth Pit (ST	2	51,486	41,256	2,224	6,431	1,426	0	15	134	0.0
Struct & Imp WT Meramec (ST	2	149,975	120,175	6,479	18,732	4,154	0	45	390	0.0
Struct & Imp TD	7	139,301	106,844	5,739	12,551	3,399	0	2,382	8,386	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	17,393	14,020	470	1,218	289	0	216	1,181	0.0
Struct & Imp Leasehold	15	17,316	13,958	468	1,212	287	0	215	1,176	0.0
Struct & Imp Leasehold	15	3,384	2,728	91	237	56	0	42	230	0.0
Struct & Imp Store,Shop,Gar	15	6,358	5,125	172	445	106	0	79	432	0.0
Struct & Imp Misc	15	39,932	32,189	1,078	2,795	663	0	495	2,711	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	11	9	0	1	0	0	0	0	0.0
Supply Mains Nth Pit (STL)	2	3,963	3,176	171	495	110	0	1	10	0.0
Supply Mains Ctrl Pit (STL)	2	62,872	50,379	2,716	7,853	1,742	0	19	163	0.0
Supply Mains Sth Pit (STL)	2	5,456	4,372	236	681	151	0	2	14	0.0
Supply Mains Meramec Pit (S	2	21,022	16,845	908	2,626	582	0	6	55	0.0
Power Generation Equip Othe	6	425	337	18	53	12	0	1	5	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	54,938	43,549	2,351	6,790	1,505	0	148	593	0.0
Pump Equip Elec Pre46 (STL)	6	21,329	16,907	913	2,636	584	0	58	230	0.0
Pump Equip Elec Post46 (STL)	6	646,928	512,820	27,689	79,960	17,726	0	1,747	6,987	0.0
Pump Equip Elec Boosters Po	6	36,936	29,279	1,581	4,565	1,012	0	100	399	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 Pit	6	46,525	36,880	1,991	5,750	1,275	0	126	502	0.0
Pump Equip Hydraulic	6	1,841	1,459	79	228	50	0	5	20	0.0
Pump Equip Other	6	16,305	12,925	698	2,015	447	0	44	176	0.0
WT Equip Non-Media	2	74,198	59,455	3,205	9,267	2,055	0	22	193	0.0
WT Equip Non-Med North (STL	2	247,070	197,977	10,673	30,859	6,844	0	74	642	0.0
WT Equip Non Media Ctrl 1 &	2	62,865	50,374	2,716	7,852	1,741	0	19	163	0.0
WT Equip Non Media Ctrl 3 (	2	654,581	524,516	28,278	81,757	18,132	0	196	1,702	0.0
WT Equip Non Media Sth (STL	2	117,569	94,208	5,079	14,684	3,257	0	35	306	0.0
WT Equip Non Media Mer (STL	2	206,980	165,853	8,942	25,852	5,733	0	62	538	0.0
WT Equip Filter Media	2	24,122	19,329	1,042	3,013	668	0	7	63	0.0
Dist Reservoirs & Standpipe	5	91	67	4	8	2	0	2	8	0.0
Elevated Tanks & Standpipes	5	57,730	42,553	2,286	4,994	1,357	0	1,449	5,092	0.0
Ground Level Facilities	5	216,519	159,596	8,574	18,729	5,088	0	5,435	19,097	0.0
TD Mains Not Classified by	7	13,814	10,595	569	1,245	337	0	236	832	0.0
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0	0.0
TD Mains 6 to 8" "	4	172,523	132,325	7,108	15,544	4,210	0	2,950	10,386	0.0
TD Mains 10 to 16" "	3	2,174	1,679	90	262	58	0	18	67	0.0
TD Mains 18 & Grtr "	3	8,703	6,721	362	1,048	232	0	73	266	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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 AC 4 (STL) "	4	49,040	37,614	2,020	4,419	1,197	0	839	2,952	0.0
TD Mains CI <10 1900-28 (S"	4	41,881	32,123	1,725	3,773	1,022	0	716	2,521	0.0
TD Mains CI <10 1929-56 (S"	4	256,393	196,653	10,563	23,101	6,256	0	4,384	15,435	0.0
TD Mains CI <10 1957-93 (S"	4	801,812	614,990	33,035	72,243	19,564	0	13,711	48,269	0.0
TD Mains CI 12 (STL) "	3	195,458	150,952	8,131	23,533	5,219	0	1,642	5,981	0.0
TD Mains CI 16 (STL) "	3	287,471	222,014	11,959	34,612	7,675	0	2,415	8,797	0.0
TD Mains DI 6-8 (STL) "	4	3,963,495	3,040,001	163,296	357,111	96,709	0	67,776	238,602	0.0
TD Mains DI 12 (STL) "	3	992,452	766,471	41,286	119,491	26,498	0	8,337	30,369	0.0
TD Mains DI 16 & >(STL)	3	1,693,226	1,307,678	70,438	203,864	45,209	0	14,223	51,813	0.0
T & D Mains - PL 12 (STL)	4	20,750	15,915	855	1,870	506	0	355	1,249	0.0
TD Mains LJ 20 (STL) "	3	67,652	52,248	2,814	8,145	1,806	0	568	2,070	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	2,533	2,386	0	5	0	0	143	0	0.0
Meters Bronze Case	9	206,014	197,732	0	6,737	0	0	1,545	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	488,258	468,630	0	15,966	0	0	3,662	0	0.0
Meters Other-Rem Rdr Units	9	102,115	98,010	0	3,339	0	0	766	0	0.0
Meter Installations	9	67,420	64,710	0	2,205	0	0	506	0	0.0
Meter Installation Other	9	251,083	240,989	0	8,210	0	0	1,883	0	0.0
Hydrants	8	761,139	0	0	0	0	0	0	761,139	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	62,355	50,264	1,684	4,365	1,035	0	773	4,234	0.0
Comp & Periph Equip	15	758,118	611,119	20,469	53,068	12,585	0	9,401	51,476	0.0
Computer Software	15	1,001,390	807,220	27,038	70,097	16,623	0	12,417	67,994	0.0
Comp Software Personal	15	12,528	10,099	338	877	208	0	155	851	0.0
Data Handling Equipment	15	974	785	26	68	16	0	12	66	0.0
Other Office Equipment	15	11,641	9,384	314	815	193	0	144	790	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	350,687	282,689	9,469	24,548	5,821	0	4,349	23,812	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	3,243	2,614	88	227	54	0	40	220	0.0
Tools,Shop,Garage Equip	15	62,702	50,544	1,693	4,389	1,041	0	778	4,257	0.0
Tools,Shop,Garage Equip Oth	15	203,890	164,356	5,505	14,272	3,385	0	2,528	13,844	0.0
Laboratory Equipment	2	46,269	37,075	1,999	5,779	1,282	0	14	120	0.0
Laboratory Equip Other	2	10,135	8,121	438	1,266	281	0	3	26	0.0
Power Operated Equipment	15	55,837	45,010	1,508	3,909	927	0	692	3,791	0.0
Comm Equip Non-Telephone	15	54,424	43,871	1,469	3,810	903	0	675	3,695	0.0
Comm Equip Telephone	15	6,798	5,480	184	476	113	0	84	462	0.0
Misc Equipment	15	31,318	25,245	846	2,192	520	0	388	2,126	0.0
Other Tangible Property	17	1,224	918	46	118	28	0	13	101	0.0
Total Depreciation Expense		17,018,227	12,909,395	592,792	1,562,742	366,684	0	172,880	1,413,734	0.0
Amort-Other UP	18	(1,650,196)	(1,238,967)	(61,057)	(157,759)	(37,624)	0	(18,317)	(136,471)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	970,469	752,987	32,025	87,245	20,283	0	10,384	67,545	0.0
Property Taxes	18	7,704,374	5,784,444	285,062	736,538	175,660	0	85,519	637,152	0.0
FUTA	16	30,443	24,297	843	2,174	518	0	390	2,222	0.0
FICA	16	1,305,774	1,042,138	36,170	93,232	22,198	0	16,714	95,322	0.0
SUTA	16	62,447	49,839	1,730	4,459	1,062	0	799	4,559	0.0
Other Taxes & Licenses	15	60,281	48,593	1,628	4,220	1,001	0	747	4,093	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		10,133,788	7,702,297	357,458	927,868	220,720	0	114,553	810,892	0.0
Income Taxes	18	9,726,015	7,302,292	359,863	929,807	221,753	0	107,959	804,341	0.0
Utility Income Available for Return	18	34,822,181	26,144,493	1,288,421	3,329,001	793,946	0	386,526	2,879,794	0.0
Total Cost of Service		145,536,106	112,911,068	4,808,289	13,088,911	3,046,562	0	1,550,626	10,130,650	0.0
Less: Other Water Revenues	19	(1,703,696)	(1,703,696)				0			0.0
Contract Sales	19	(857,449)	(665,295)	(28,296)	(77,085)	(17,921)	0	(9,175)	(59,678)	0.0
Revenue Contribution	19									0.0
Total Other Water Revenues		(2,561,145)	(2,368,991)	(28,296)	(77,085)	(17,921)	0	(9,175)	(59,678)	0.0
Total Cost of Service Related to Sales of Water		\$ 142,974,961	\$ 110,542,078	\$ 4,779,993	\$ 13,011,826	\$ 3,028,642	\$ -	\$ 1,541,451	\$ 10,070,972	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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		8,495,205	361,766	984,784	229217			(10,070,972)
Reallocation of Rate D			2,817,396	118,325	322,137	3,257,859			
Total		\$ 142,974,961	\$ 121,854,679	\$ 5,260,085	\$ 14,318,747	\$ -	\$ -	\$ 1,541,451	\$ -
		\$ 2,561,145	\$ 2,435,981	\$ 31,145	\$ 84,845			\$ 9,175	195
		\$ 145,536,106	\$ 124,290,659	\$ 5,291,229	\$ 14,403,592	\$ -	\$ -	\$ 1,550,626	\$ 51,646.01
	19		0	0	0	0	0	0	0
		\$ 145,536,106	\$ 124,290,659	\$ 5,291,229	\$ 14,403,592	\$ -	\$ -	\$ 1,550,626	

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MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS COUNTY DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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	\$ 214,712	\$ 161,034	\$ 7,987	\$ 20,612	\$ 4,917	\$ -	\$ 2,362	\$ 17,800	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	91,400	73,239	3,948	11,416	2,532	0	27	238	0.0
Land & Ld Rights P	6	284,588	225,593	12,180	35,175	7,799	0	768	3,074	0.0
Land & Ld Rights WT	2	1,893,644	1,517,377	81,805	236,516	52,454	0	568	4,923	0.0
Land & Ld Rights TD	7	3,967,189	3,058,174	164,272	359,246	97,287	0	68,181	240,029	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	3,245,468	2,600,594	140,204	405,359	89,899	0	974	8,438	0.0
Struct & Imp P	6	244,193	193,572	10,451	30,182	6,691	0	659	2,637	0.0
Struct & Imp Pumps (STL)	6	2,652,162	2,102,369	113,513	327,807	72,669	0	7,161	28,643	0.0
Struct & Imp Pump Boosters	6	2,165,323	1,716,452	92,676	267,634	59,330	0	5,846	23,385	0.0
Struct & Imp WT	2	2,021,483	1,619,814	87,328	252,483	55,995	0	606	5,256	0.0
Struct & Imp WT Nth Plt (ST	2	5,705,487	4,571,807	246,477	712,615	158,042	0	1,712	14,834	0.0
Struct & Imp WT Ctrl Plt 1	2	508,975	407,842	21,988	63,571	14,099	0	153	1,323	0.0
Struct & Imp WT Ctrl Plt 3	2	13,147,707	10,535,258	567,981	1,642,149	364,191	0	3,944	34,184	0.0
Struct & Imp WT Sth Plt (ST	2	1,877,241	1,504,233	81,097	234,467	52,000	0	563	4,881	0.0
Struct & Imp WT Meramec (ST	2	5,005,188	4,010,657	216,224	625,148	138,644	0	1,502	13,013	0.0
Struct & Imp TD	7	2,770,132	2,124,691	114,129	249,589	67,591	0	47,369	166,762	0.0
Struct & Imp TD Spec Cross	7	(81,503)	(62,513)	(3,358)	(7,343)	(1,989)	0	(1,394)	(4,906)	0.0
Struct & Imp SCADA	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	642,722	518,098	17,353	44,991	10,669	0	7,970	43,641	0.0
Struct & Imp Leasehold	15	(176,279)	(142,099)	(4,760)	(12,340)	(2,926)	0	(2,186)	(11,969)	0.0
Struct & Imp Store,Shop,Gar	15	254,228	204,933	6,864	17,796	4,220	0	3,152	17,262	0.0
Struct & Imp Misc	15	1,385,063	1,116,499	37,397	96,954	22,992	0	17,175	94,046	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	2,915	2,336	126	364	81	0	1	8	0.0
Supply Mains Nth Plt (STL)	2	77,935	62,449	3,367	9,734	2,159	0	23	203	0.0
Supply Mains Ctrl Plt (STL)	2	1,967,156	1,576,282	84,981	245,698	54,490	0	590	5,115	0.0
Supply Mains Sth Plt (STL)	2	7,830	6,274	338	978	217	0	2	20	0.0
Supply Mains Meramec Plt (S	2	600,725	481,361	25,951	75,031	16,640	0	180	1,562	0.0
Power Generation Equip Othe	6	15,686	12,434	671	1,939	430	0	42	169	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	2,232,279	1,769,528	95,542	275,910	61,164	0	6,027	24,109	0.0
Pump Equip Elec Pre46 (STL)	6	846,256	670,827	36,220	104,597	23,187	0	2,285	9,140	0.0
Pump Equip Elec Post46 (STL)	6	13,156,846	10,429,432	563,113	1,626,186	360,498	0	35,523	142,094	0.0
Pump Equip Elec Boosters Po	6	(229,910)	(182,250)	(9,840)	(28,417)	(6,300)	0	(621)	(2,483)	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	60,383	47,866	2,584	7,463	1,654	0	163	652	0.0
Pump Equip Diesel Ctrl Plt	6	557,385	441,839	23,856	68,893	15,272	0	1,505	6,020	0.0
Pump Equip Hydraulic	6	75,197	59,609	3,218	9,294	2,060	0	203	812	0.0
Pump Equip Other	6	650,555	515,695	27,844	80,409	17,825	0	1,756	7,026	0.0
WT Equip Non-Media	2	2,582,363	2,069,247	111,558	322,537	71,531	0	775	6,714	0.0
WT Equip Non-Med North (STL	2	4,893,991	3,921,555	211,420	611,259	135,564	0	1,468	12,724	0.0
WT Equip Non Media Ctrl 1 &	2	(3,380)	(2,708)	(146)	(422)	(94)	0	(1)	(9)	0.0
WT Equip Non Media Ctrl 3 (	2	13,613,727	10,908,679	588,113	1,700,355	377,100	0	4,084	35,396	0.0
WT Equip Non Media Sth (STL	2	2,168,177	1,737,360	93,665	270,805	60,059	0	650	5,637	0.0
WT Equip Non Media Mer (STL	2	2,966,014	2,376,667	128,132	370,455	82,159	0	890	7,712	0.0
WT Equip Filter Media	2	846,870	678,597	36,585	105,774	23,458	0	254	2,202	0.0
Dist Reservoirs & Standpipe	5	4,026	2,968	159	348	95	0	101	355	0.0
Elevated Tanks & Standpipes	5	1,716,092	1,264,931	67,957	148,442	40,328	0	43,074	151,359	0.0
Ground Level Facilities	5	4,574,696	3,372,008	181,158	395,711	107,505	0	114,825	403,488	0.0
TD Mains Not Classified by	7	1,032,108	791,627	42,523	82,993	25,183	0	17,649	62,133	0.0
T & D Mains AC 4" (STL)	4	2,212,793	1,697,212	91,167	199,373	53,992	0	37,838	133,210	0.0
T & D Mains Galv 1 (STL)	4	0	0	0	0	0	0	0	0	0.0
TD Mains 10 to 16" "	3	144,106	111,293	5,995	17,350	3,848	0	1,210	4,410	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
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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)	
CI-10" & Smaller-1900-1928	3	1,364,476	1,053,785	56,762	164,283	36,432	0	11,462	41,753	0.0
CI-10" & Smaller 1929-1956	4	3,607,433	2,766,901	148,626	325,030	88,021	0	61,687	217,167	0.0
CI-10" & Smaller-1957-1993	4	20,676,597	15,858,950	851,676	1,862,961	504,509	0	353,570	1,244,731	0.0
T & D Mains - DI 6-8 (STL)	4	225,585,895	173,024,381	9,294,139	20,325,289	5,504,296	0	3,857,519	13,580,271	0.0
TD Mains	4	575,437	441,360	23,708	51,847	14,041	0	9,940	34,641	0.0
TD Mains 18 & Grtr "	3	11,385,322	8,792,884	473,629	1,370,793	303,988	0	95,637	348,391	0.0
CI-12" (STL)	3	7,506,526	5,797,290	312,271	903,786	200,424	0	63,055	229,700	0.0
CI-16" (STL)	4	9,631,317	7,387,220	396,810	867,782	235,004	0	164,696	579,805	0.0
TD Mains DI 12 (STL) "	3	56,066,835	43,300,417	2,332,380	6,750,447	1,496,984	0	470,961	1,715,645	0.0
TD Mains DI 16 & >(STL)	3	96,325,773	74,392,394	4,007,152	11,597,623	2,571,898	0	809,136	2,947,569	0.0
T & D Mains - PL 12 (STL)	4	1,356,209	1,040,212	55,876	122,194	33,091	0	23,191	81,644	0.0
TD Mains LJ 20 (STL) "	3	2,839,030	2,192,583	118,104	341,819	75,802	0	23,848	86,874	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	18,745	17,656	0	34	0	0	1,055	0	0.0
Meters Bronze Case	9	8,394,154	8,056,709	0	274,489	0	0	62,956	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	14,226,342	13,654,443	0	465,201	0	0	106,698	0	0.0
Meters Other-Rem Rdr Unts	9	2,357,609	2,262,833	0	77,094	0	0	17,682	0	0.0
Meter Installations	9	1,191,136	1,143,252	0	38,950	0	0	8,934	0	0.0
Meter Installation Other	9	6,509,531	6,247,848	0	212,862	0	0	48,821	0	0.0
Hydrants	8	27,311,811	0	0	0	0	0	0	27,311,811	0.0
Other P/E Intangible	15	86,329	69,590	2,331	6,043	1,433	0	1,070	5,862	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	1,435,572	1,157,215	38,760	100,490	23,830	0	17,801	97,475	0.0
Comp & Periph Equip	15	4,917,476	3,963,977	132,772	344,223	81,630	0	60,977	333,897	0.0
Computer Software	15	3,635,797	2,930,816	98,167	254,506	60,354	0	45,084	246,871	0.0
Comp Software Personal	15	56,429	45,487	1,524	3,950	937	0	700	3,832	0.0
Data Handling Equipment	15	14,257	11,493	385	998	237	0	177	968	0.0
Other Office Equipment	15	98,101	79,079	2,649	6,867	1,628	0	1,216	6,661	0.0
Trans Equip Lt Duty Trks	15	(832,664)	(671,210)	(22,482)	(58,286)	(13,822)	0	(10,325)	(56,538)	0.0
Trans Equip Hvy Duty Trks	15	540,743	435,893	14,600	37,852	8,976	0	6,705	36,716	0.0
Trans Equip Autos	15	(194,081)	(156,449)	(5,240)	(13,586)	(3,222)	0	(2,407)	(13,178)	0.0
Trans Equip Other	15	94,245	75,971	2,545	6,597	1,564	0	1,169	6,399	0.0
Stores Equipment	15	436,573	351,921	11,787	30,560	7,247	0	5,414	29,643	0.0
Tools,Shop,Garage Equip	15	470,203	379,031	12,695	32,914	7,805	0	5,831	31,927	0.0
Tools,Shop,Garage Equip Oth	15	1,854,911	1,495,244	50,083	129,844	30,792	0	23,001	125,948	0.0
Laboratory Equipment	2	474,951	380,578	20,518	59,321	13,156	0	142	1,235	0.0
Laboratory Equip Other	2	97,580	78,191	4,215	12,188	2,703	0	29	254	0.0
Power Operated Equipment	15	236,157	190,366	6,376	16,531	3,920	0	2,928	16,035	0.0
Comm Equip Non-Telephone	15	477,451	384,873	12,891	33,422	7,926	0	5,920	32,419	0.0
Comm Equip Telephone	15	89,177	71,886	2,408	6,242	1,480	0	1,106	6,055	0.0
Misc Equipment	15	518,467	417,936	13,999	36,293	8,607	0	6,429	35,204	0.0
Other Tangible Property	17	(7,813)	(5,860)	(291)	(750)	(179)	0	(86)	(648)	0.0
Total Utility Plant in Service		616,041,983	461,997,890	22,904,043	59,125,790	14,118,707	0	6,801,242	51,094,311	0.0
Other Rate Base Items										0.0
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	5,633,576	4,541,226	152,107	394,350	93,517	0	69,856	382,520	0.0
Materials and Supplies	15	2,807,404	2,263,048	75,800	196,518	46,603	0	34,812	190,623	0.0
Prepayments	15	981,911	791,518	26,512	68,734	16,300	0	12,176	66,672	0.0
OP&E Tracker	16	1,033,911	825,164	28,639	73,821	17,576	0	13,234	75,476	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0	0.0
Interest Expense Offset	17	(1,828,993)	(1,371,745)	(68,039)	(175,583)	(41,884)	0	(20,119)	(151,624)	0.0
Income Tax Offset	17	588,864	441,648	21,906	56,531	13,485	0	6,478	48,817	0.0
Ciac	17	(99,345,824)	(74,509,368)	(3,695,665)	(9,537,199)	(2,275,019)	0	(1,092,804)	(8,235,769)	0.0
Customer Advances	17	(54,656,622)	(40,992,467)	(2,033,226)	(5,247,036)	(1,251,637)	0	(601,223)	(4,531,034)	0.0
Deferred Income Taxes	17	(47,404,632)	(35,553,474)	(1,763,452)	(4,550,845)	(1,085,566)	0	(521,451)	(3,929,844)	0.0
Tank Painting Tracker	17	(169,806)	(127,355)	(6,317)	(16,301)	(3,889)	0	(1,868)	(14,077)	0.0
Pensions	16	(4,359,492)	(3,479,311)	(120,758)	(311,268)	(74,111)	0	(55,801)	(318,243)	0.0
Total Other Rate Base Elements		(196,719,703)	(147,171,114)	(7,382,493)	(19,048,277)	(4,544,624)	0	(2,156,711)	(16,416,483)	0.0
Total Original Cost Measure of Value		\$ 419,322,280	\$ 314,826,777	\$ 15,521,549	\$ 40,077,512	\$ 9,574,083	\$ -	\$ 4,644,532	\$ 34,677,827	0.0
T&D OP BASIS FOR FACTOR 11		3,216,164	2,650,440	91,453	218,166	54,162	0	68,218	133,725	0.0
FACTOR 11			0.8242	0.0284	0.0678	0.0168	0.0000	0.0212	0.0416	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
OST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, 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 Mnt BASIS FOR FACTOR 12		3,283,601	2,297,821	87,347	200,876	51,731	0	62,766	583,060
FACTOR 12			0.6997	0.0266	0.0612	0.0158	0.0000	0.0191	0.1776
A&G BASIS FOR FACTOR 15		26,358,499	21,248,445	711,152	1,845,215	437,321	0	326,771	1,789,595
FACTOR 15			0.8061	0.0270	0.0700	0.0166	0.0000	0.0124	0.0679
LABOR BASIS FOR FACTOR 16		26,719,558	21,325,512	739,727	1,908,263	453,988	0	340,986	1,951,082
FACTOR 16			0.7981	0.0277	0.0714	0.0170	0.0000	0.0128	0.0730
UPIS BASIS FOR FACTOR 17		615,835,084	461,842,716	22,896,346	59,105,927	14,113,969	0	6,798,966	51,077,159
FACTOR 17			0.7500	0.0372	0.0960	0.0229	0.0000	0.0110	0.0829
RATE BASE BASIS FOR FACTOR 18		419,322,280	314,826,777	15,521,549	40,077,512	9,574,083	0	4,644,532	34,677,827
FACTOR 18			0.7508	0.0370	0.0956	0.0228	0.0000	0.0111	0.0827
TOTAL COS BASIS FOR FACTOR 19		144,518,696	112,120,242	4,774,996	12,998,380	3,025,500	0	1,539,659	10,059,918
FACTOR 19			0.7759	0.0330	0.0899	0.0209	0.0000	0.0107	0.0696
COS w/o Fire Factor 20		133,854,830	112,911,068	4,808,289 #	13,088,911	3,046,562 #	0		
FACTOR 20			0.8435	0.0359	0.0978	0.0228	0.0000		

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	0.7518	0.0448	0.1640	0.0342	-	0.0005	0.0047	1.0000
2	0.8013	0.0432	0.1249	0.0277	-	0.0003	0.0026	1.0000
3	0.7723	0.0416	0.1204	0.0267	-	0.0084	0.0306	1.0000
4	0.7670	0.0412	0.0901	0.0244	-	0.0171	0.0602	1.0000
5	0.7371	0.0396	0.0865	0.0235	-	0.0251	0.0882	1.0000
6	0.7927	0.0428	0.1236	0.0274	-	0.0027	0.0108	1.0000
7	0.7670	0.0412	0.0901	0.0244	-	0.0171	0.0602	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9598	-	0.0327	-	-	0.0075	-	1.0000
10	0.9419	-	0.0018	-	-	0.0563	-	1.0000
11	0.8242	0.0284	0.0678	0.0168	-	0.0212	0.0416	1.0000
12	0.6997	0.0266	0.0612	0.0158	-	0.0191	0.1776	1.0000
13	0.9873	-	0.0006	-	-	0.0121	-	1.0000
14	0.9994	-	0.0006	-	-	-	-	1.0000
15	0.8061	0.0270	0.0700	0.0166	-	0.0124	0.0679	1.0000
16	0.7981	0.0277	0.0714	0.0170	-	0.0128	0.0730	1.0000
17	0.7500	0.0372	0.0960	0.0229	-	0.0110	0.0829	1.0000
18	0.7508	0.0370	0.0956	0.0228	-	0.0111	0.0827	1.0000
19	0.7759	0.0330	0.0899	0.0209	-	0.0107	0.0696	1.0000
20	0.8435	0.0359	0.0978	0.0228	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

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)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	381,962	212,294	168,560	0	0	0	0	1,108	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	220,958	219,809	0	0	0	0	0	1,149	0.0
TOTAL SS EXPENSE - OPERATION		602,920	432,103	168,560	0	0	0	0	2,257	0.0
Misc Exp Oper SS	2	322,783	179,403	142,444	0	0	0	0	936	0.0
Misc Exp Oper SS	2	187	104	83	0	0	0	0	1	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	4,286	2,382	1,891	0	0	0	0	12	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	115	64	51	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	38,354	21,317	16,926	0	0	0	0	111	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
Infillt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	285,958	158,935	126,193	0	0	0	0	829	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		651,683	362,205	287,588	0	0	0	0	1,890	0.0
TOTAL SS EXPENSE		1,254,603	794,309	456,148	0	0	0	0	4,147	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	5,920,176	5,889,391	0	0	0	0	0	30,785	0.0
Labor & Exp Oper Pump	6	1,017,562	559,557	444,268	0	0	0	0	13,737	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	33,543	18,445	14,645	0	0	0	0	453	0.0
Rents Oper P	6	3,247	1,786	1,418	0	0	0	0	44	0.0
TOTAL PUMPING EXPENSE - OPERATION		6,974,528	6,469,179	460,330	0	0	0	0	45,019	0.0
Super & Eng Maint P	6	20,494	11,270	8,948	0	0	0	0	277	0.0
Struct & Improve Maint P	6	482,416	265,281	210,623	0	0	0	0	6,513	0.0
Power Prod Equip Maint P	6	334,922	184,174	146,227	0	0	0	0	4,521	0.0
Pump Equip Maint P	6	74,834	41,151	32,673	0	0	0	0	1,010	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		912,666	501,875	398,470	0	0	0	0	12,321	0.0
TOTAL PUMPING EXPENSES		7,887,194	6,971,054	858,800	0	0	0	0	57,340	0.0

MISSOURI-AMERICAN WATER COMPANY

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)	
WATER TREATMENT										
Super & Eng Oper WT	2	82,865	46,056	36,568	0	0	0	0	240	0.0
Chemicals	1	6,622,792	6,588,353	0	0	0	0	0	34,439	0.0
Labor & Exp Oper WT	2	1,914,090	1,063,851	844,688	0	0	0	0	5,551	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	470,210	261,343	207,504	0	0	0	0	1,364	0.0
Misc Exp Oper WT	1	21,593	21,481	0	0	0	0	0	112	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	(95)	(53)	(42)	0	0	0	0	(0)	0.0
TOTAL WT EXPENSE - OPERATION		9,111,455	7,981,032	1,088,718	0	0	0	0	41,705	0.0
Super & Eng Maint WT	2	1,189,430	661,085	524,895	0	0	0	0	3,449	0.0
Struct & Improve Maint WT	2	30,659	17,040	13,530	0	0	0	0	89	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	909,152	505,307	401,209	0	0	0	0	2,637	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		2,129,241	1,183,432	939,634	0	0	0	0	6,175	0.0
TOTAL WT EXPENSE		11,240,696	9,164,464	2,028,352	0	0	0	0	47,880	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	1,120,396	233,378	0	480,090	183,185	153,382	0	70,361	0.0
Storage Facility Exp	5	3,202	929	0	1,911	0	0	0	363	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	2,216,661	668,988	0	1,376,325	0	0	0	171,348	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	529,906	0	0	0	525,932	0	0	3,974	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	466,395	0	0	0	0	440,137	0	26,258	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	1,053,429	219,429	0	451,394	172,236	144,214	0	66,155	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	65,470	13,637	0	28,054	10,704	8,963	0	4,112	0.0
TOTAL T & D EXPENSE OPERATION		5,455,459	1,136,362	0	2,337,773	892,056	746,696	0	342,571	0.0
Super & Eng Maint TD	12	100,147	19,519	0	40,139	8,412	12,378	0	19,699	0.0
Struct & Improve Maint TD	12	24,409	4,757	0	9,783	2,050	3,017	0	4,801	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	25,272	7,329	0	15,080	0	0	0	2,863	0.0
TD Main Maint TD	7	2,095,778	632,506	0	1,301,269	0	0	0	162,004	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	21	0	0	0	0	0	0	21	0.0
Services Maint TD	10	430,024	0	0	0	0	405,814	0	24,210	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	277,862	0	0	0	275,778	0	0	2,084	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	454,644	0	0	0	0	0	0	454,644	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	5,189,485	1,011,431	0	2,079,946	435,917	641,420	0	1,020,772	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
Permits TD	12	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		8,597,642	1,675,541	0	3,446,216	722,157	1,062,629	0	1,691,098	0.0
TOTAL T & D EXPENSE		14,053,101	2,811,903	0	5,783,989	1,614,214	1,809,326	0	2,033,669	0.0

MISSOURI-AMERICAN WATER COMPANY

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)	
CUSTOMER ACCOUNTS										
Supervision CA	13	27	0	0	0	0	0	27	0	0.0
Meter Reading Exp CA	14	1,417,859	0	0	0	0	0	1,417,859	0	0.0
Meter Reading Exp CA	14	0	0	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	1,899,335	0	0	0	0	0	1,876,353	22,982	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	1,198,112	0	0	0	0	0	1,183,615	14,497	0.0
Misc Cust Accts Exp CA	13	193,091	0	0	0	0	0	190,755	2,336	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,708,424	0	0	0	0	0	4,668,608	39,816	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	3,472,279	925,710	440,285	761,818	212,503	238,198	614,941	278,824	0.0
Other Supplies & Exp AG	15	14,725	3,926	1,867	3,231	901	1,010	2,608	1,182	0.0
Other Supplies & Exp AG	15	369,488	98,506	46,851	81,066	22,613	25,347	65,436	29,670	0.0
Other Supplies & Exp AG	15	980,177	261,315	124,286	215,051	59,987	67,240	173,589	78,708	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	18,068,862	4,817,159	2,291,132	3,964,308	1,105,814	1,239,524	3,199,995	1,450,930	0.0
Outside Services AG	15	1,541,863	411,061	195,508	338,285	94,362	105,772	273,064	123,812	0.0
Outside Services AG	15	293,851	78,341	37,260	64,471	17,984	20,158	52,041	23,596	0.0
Property Insurance	15	3,860,804	1,029,290	489,550	847,060	236,281	264,851	683,748	310,023	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	132,312	35,274	16,777	29,029	8,097	9,077	23,432	10,625	0.0
Injuries & Damages	16	42,608	11,483	5,245	10,038	2,795	3,140	6,251	3,656	0.0
Employee Pension & Benefits	16	5,243,121	1,413,021	645,428	1,235,279	343,949	386,418	769,166	449,860	0.0
Employee Pension & Benefits	16	1,677,125	451,985	206,454	395,131	110,019	123,604	246,034	143,897	0.0
Employee Pension & Benefits	16	1,085,350	292,502	133,607	255,708	71,199	79,990	159,221	93,123	0.0
Reg Commision Exp	15	46,941	12,514	5,952	10,299	2,873	3,220	8,313	3,769	0.0
Rents AG	15	247,704	66,038	31,409	54,346	15,159	16,992	43,868	19,891	0.0
Goodwill Advertising Exp	15	7,600	2,026	964	1,667	465	521	1,346	610	0.0
Misc Exp AG	15	274,911	73,291	34,859	60,315	16,825	18,859	48,687	22,075	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		37,359,721	9,983,441	4,707,434	8,327,104	2,321,827	2,603,923	6,371,741	3,044,251	0.0
General Plant Maint AG	15	(1,017,648)	(271,305)	(129,038)	(223,272)	(62,280)	(69,811)	(180,225)	(81,717)	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		(1,017,648)	(271,305)	(129,038)	(223,272)	(62,280)	(69,811)	(180,225)	(81,717)	0.0
TOTAL A & G EXPENSE		36,342,073	9,712,136	4,578,397	8,103,832	2,259,547	2,534,112	6,191,516	2,962,534	0.0

MISSOURI-AMERICAN WATER COMPANY

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)	
Total Operation & Maintenance Expenses		75,486,091	29,453,867	7,921,696	13,887,821	3,873,761	4,343,438	10,860,124	5,145,385	0.0
DEPRECIATION EXPENSE										
Struct & Imp SS	2	150,628	83,719	66,472	0	0	0	0	437	0.0
Struct & Imp P	6	5,318	2,924	2,322	0	0	0	0	72	0.0
Struct & Imp Pumps (STL)	6	89,080	48,985	38,892	0	0	0	0	1,203	0.0
Struct & Imp Pump Boosters	6	51,382	28,255	22,433	0	0	0	0	694	0.0
Struct & Imp WT	2	35,253	19,594	15,557	0	0	0	0	102	0.0
Struct & Imp WT Nth Pit (ST	2	132,420	73,599	58,437	0	0	0	0	384	0.0
Struct & Imp WT Ctrl Pit 1	2	44,013	24,462	19,423	0	0	0	0	128	0.0
Struct & Imp WT Ctrl Pit 3	2	385,773	214,413	170,242	0	0	0	0	1,119	0.0
Struct & Imp WT Sth Pit (ST	2	51,486	28,616	22,721	0	0	0	0	149	0.0
Struct & Imp WT Meramec (ST	2	149,975	83,356	66,184	0	0	0	0	435	0.0
Struct & Imp TD	7	139,301	42,041	0	86,492	0	0	0	10,768	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	17,393	4,637	2,205	3,816	1,064	1,193	3,080	1,397	0.0
Struct & Imp Leasehold	15	17,316	4,616	2,196	3,799	1,060	1,188	3,067	1,390	0.0
Struct & Imp Leasehold	15	3,384	902	429	742	207	232	599	272	0.0
Struct & Imp Store,Shop,Gar	15	6,358	1,695	806	1,395	389	436	1,126	511	0.0
Struct & Imp Misc	15	39,932	10,646	5,063	8,761	2,444	2,739	7,072	3,207	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	11	6	5	0	0	0	0	0	0.0
Supply Mains Nth Pit (STL)	2	3,963	2,203	1,749	0	0	0	0	11	0.0
Supply Mains Ctrl Pit (STL)	2	62,872	34,944	27,745	0	0	0	0	182	0.0
Supply Mains Sth Pit (STL)	2	5,456	3,032	2,408	0	0	0	0	16	0.0
Supply Mains Meramec Pit (S	2	21,022	11,684	9,277	0	0	0	0	61	0.0
Power Generation Equip Othe	6	425	234	186	0	0	0	0	6	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	54,938	30,210	23,986	0	0	0	0	742	0.0
Pump Equip Elec Pre46 (STL)	6	21,329	11,729	9,312	0	0	0	0	288	0.0
Pump Equip Elec Post46 (STL)	6	646,928	355,746	282,449	0	0	0	0	8,734	0.0
Pump Equip Elec Boosters Po	6	36,936	20,311	16,126	0	0	0	0	499	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 Pit	6	46,525	25,584	20,313	0	0	0	0	628	0.0
Pump Equip Hydraulic	6	1,841	1,012	804	0	0	0	0	25	0.0
Pump Equip Other	6	16,305	8,966	7,119	0	0	0	0	220	0.0
WT Equip Non-Media	2	74,198	41,239	32,744	0	0	0	0	215	0.0
WT Equip Non-Med North (STL)	2	247,070	137,322	109,032	0	0	0	0	717	0.0
WT Equip Non Media Ctrl 1 &	2	62,865	34,940	27,742	0	0	0	0	182	0.0
WT Equip Non Media Ctrl 3 (	2	654,581	363,816	288,867	0	0	0	0	1,898	0.0
WT Equip Non Media Sth (STL)	2	117,569	65,345	51,883	0	0	0	0	341	0.0
WT Equip Non Media Mer (STL)	2	206,980	115,039	91,340	0	0	0	0	600	0.0
WT Equip Filter Media	2	24,122	13,407	10,645	0	0	0	0	70	0.0
Dist Reservoirs & Standpipe	5	91	26	0	54	0	0	0	10	0.0
Elevated Tanks & Standpipes	5	57,730	16,742	0	34,447	0	0	0	6,541	0.0
Ground Level Facilities	5	216,519	62,791	0	129,197	0	0	0	24,532	0.0
TD Mains Not Classified by	7	13,814	4,169	0	8,577	0	0	0	1,068	0.0
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0	0.0
TD Mains 6 to 8" "	4	172,523	52,067	0	107,120	0	0	0	13,336	0.0
TD Mains 10 to 16" "	3	2,174	1,164	925	0	0	0	0	85	0.0
TD Mains 18 & Grtr "	3	8,703	4,661	3,702	0	0	0	0	339	0.0

MISSOURI-AMERICAN WATER COMPANY

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 AC 4 (STL) "	4	49,040	14,800	0	30,449	0	0	0	3,791	0.0
TD Mains CI <10 1900-28 (S"	4	41,881	12,640	0	26,004	0	0	0	3,237	0.0
TD Mains CI <10 1929-56 (S"	4	256,393	77,379	0	159,194	0	0	0	19,819	0.0
TD Mains CI <10 1957-93 (S"	4	801,812	241,987	0	497,845	0	0	0	61,980	0.0
TD Mains CI 12 (STL) "	3	195,456	104,687	83,148	0	0	0	0	7,623	0.0
TD Mains CI 16 (STL) "	3	287,471	153,969	122,290	0	0	0	0	11,211	0.0
TD Mains DI 6-9 (STL) "	4	3,963,495	1,196,183	0	2,460,934	0	0	0	306,378	0.0
TD Mains DI 12 (STL) "	3	992,452	531,557	422,189	0	0	0	0	38,706	0.0
TD Mains DI 16 & >(STL)	3	1,693,226	906,892	720,298	0	0	0	0	66,036	0.0
TD Mains Galve 1 (STL) "	4	20,750	6,262	0	12,884	0	0	0	1,604	0.0
TD Mains LJ 20 (STL) "	3	67,652	36,234	28,779	0	0	0	0	2,638	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	2,533	0	0	0	0	2,390	0	143	0.0
Meters Bronze Case	9	206,014	0	0	0	204,469	0	0	1,545	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	488,258	0	0	0	484,596	0	0	3,662	0.0
Meters Other-Rem Rdr Units	9	102,115	0	0	0	101,349	0	0	766	0.0
Meter Installations	9	67,420	0	0	0	66,914	0	0	506	0.0
Meter Installation Other	9	251,083	0	0	0	249,200	0	0	1,883	0.0
Hydrants	8	761,139	0	0	0	0	0	0	761,139	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	62,355	16,624	7,907	13,681	3,816	4,278	11,043	5,007	0.0
Comp & Periph Equip	15	758,118	202,114	96,129	166,331	46,397	52,007	134,263	60,877	0.0
Computer Software	15	1,001,390	266,971	126,976	219,705	61,285	68,695	177,346	80,412	0.0
Comp Software Personal	15	12,528	3,340	1,589	2,749	767	859	2,219	1,006	0.0
Data Handling Equipment	15	974	260	124	214	60	67	172	78	0.0
Other Office Equipment	15	11,641	3,103	1,476	2,554	712	799	2,062	935	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	350,687	93,493	44,467	76,941	21,462	24,057	62,107	28,160	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	3,243	865	411	712	198	222	574	260	0.0
Tools,Shop,Garage Equip	15	62,702	16,716	7,951	13,757	3,837	4,301	11,105	5,035	0.0
Tools,Shop,Garage Equip Oth	15	203,890	54,357	25,853	44,733	12,478	13,987	36,109	16,372	0.0
Laboratory Equipment	2	46,269	25,716	20,419	0	0	0	0	134	0.0
Laboratory Equip Other	2	10,135	5,633	4,473	0	0	0	0	29	0.0
Power Operated Equipment	15	55,837	14,886	7,080	12,251	3,417	3,830	9,889	4,484	0.0
Comm Equip Non-Telephone	15	54,424	14,509	6,901	11,941	3,331	3,733	9,638	4,370	0.0
Comm Equip Telephone	15	6,798	1,812	862	1,491	416	466	1,204	546	0.0
Misc Equipment	15	31,318	8,349	3,971	6,871	1,917	2,148	5,546	2,515	0.0
Other Tangible Property	17	1,224	457	228	349	66	2	6	115	0.0
Total Depreciation Expense		17,018,227	6,102,650	3,245,261	4,145,990	1,271,852	187,632	478,227	1,586,614	0.0
Amort-Other UP	18	(1,650,196)	(613,708)	(306,276)	(469,151)	(89,606)	(4,621)	(12,211)	(154,623)	0.0

MISSOURI-AMERICAN WATER COMPANY

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	970,469	367,614	139,262	219,908	53,667	32,123	80,064	77,832	0.0
Property Taxes	18	7,704,374	2,865,257	1,429,932	2,190,354	418,348	21,572	57,012	721,900	0.0
FUTA	16	30,443	8,204	3,748	7,172	1,997	2,244	4,466	2,612	0.0
FICA	16	1,305,774	351,906	160,741	307,640	85,659	96,236	191,557	112,035	0.0
SUTA	16	62,447	16,829	7,687	14,713	4,097	4,602	9,161	5,358	0.0
Other Taxes & Licenses	15	60,281	16,071	7,644	13,226	3,689	4,135	10,676	4,841	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		10,133,788	3,625,881	1,749,013	2,753,013	567,456	160,912	352,936	924,577	0.0
Income Taxes	18	9,726,015	3,617,105	1,805,148	2,765,106	528,123	27,233	71,973	911,328	0.0
Utility Income Available for Return	18	34,822,181	12,950,369	6,462,997	9,899,946	1,890,844	97,502	257,684	3,262,838	0.0
Total Cost of Service		145,536,106	55,136,165	20,877,840	32,982,725	8,042,431	4,812,096	12,008,732	11,676,118	0.0
Less: Other Water Revenues	19	(1,703,696)	(1,703,696)	0	0	0	0	0	0	0.0
Contract Sales	19	(857,449)	(324,802)	(123,044)	(194,298)	(47,417)	(28,382)	(70,740)	(68,767)	0.0
Revenue Shift	19		0	0	0	0	0	0	0	0.0
Total Other Water Revenues		(2,561,145)	(2,028,498)	(123,044)	(194,298)	(47,417)	(28,382)	(70,740)	(68,767)	0.0
Total Cost of Service Related to Sales of Water		142,974,961	53,107,667	20,754,796	32,788,427	7,995,014	4,783,714	11,937,992	11,607,351	0.0
Reallocation of Public Fire	20	0	0	0	0		0	0		0.0
Total		\$ 142,974,961	\$ 53,107,667	\$ 20,754,796	\$ 32,788,427	\$ 7,995,014	\$ 4,783,714	\$ 11,937,992	\$ 11,607,351	
			41,933,310			461,005	340,899	1,341,852	\$ 1,541,451	
			1,266			17.34	14.03		\$ 10,065,900	
		\$ 12,719,034				4.34	3.51	8.90	321.30 Annually	
		\$ 0.303						16.74	Quarterly	
						1.45	1.17	8.90		
								11.51	Monthly	

MISSOURI-AMERICAN WATER COMPANY

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)	
RATE BASE										
Organization	17	214,712	80,195	40,022	61,279	11,659	386	988	20,183	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	91,400	50,800	40,335	0	0	0	0	265	0.0
Land & Ld Rights P	6	284,588	156,495	124,251	0	0	0	0	3,842	0.0
Land & Ld Rights WT	2	1,893,644	1,052,487	835,665	0	0	0	0	5,492	0.0
Land & Ld Rights TD	7	3,987,189	1,203,334	0	2,475,646	0	0	0	308,210	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	3,245,468	1,803,831	1,432,225	0	0	0	0	9,412	0.0
Struct & Imp P	6	244,193	134,282	106,615	0	0	0	0	3,297	0.0
Struct & Imp Pumps (STL)	6	2,652,162	1,458,424	1,157,934	0	0	0	0	35,804	0.0
Struct & Imp Pump Boosters	6	2,165,323	1,190,711	945,380	0	0	0	0	29,232	0.0
Struct & Imp WT	2	2,021,483	1,123,540	892,080	0	0	0	0	5,862	0.0
Struct & Imp WT Nth Plt (ST	2	5,705,487	3,171,110	2,517,831	0	0	0	0	16,546	0.0
Struct & Imp WT Ctrl Plt 1	2	508,975	282,888	224,611	0	0	0	0	1,476	0.0
Struct & Imp WT Ctrl Plt 3	2	13,147,707	7,307,496	5,802,083	0	0	0	0	38,128	0.0
Struct & Imp WT Sth Plt (ST	2	1,877,241	1,043,371	828,426	0	0	0	0	5,444	0.0
Struct & Imp WT Meramec (ST	2	5,005,188	2,781,883	2,208,789	0	0	0	0	14,515	0.0
Struct & Imp TD	7	2,770,132	836,026	0	1,719,975	0	0	0	214,131	0.0
Struct & Imp TD Spec Cross	7	(81,503)	(24,598)	0	(50,605)	0	0	0	(6,300)	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	642,722	171,350	81,497	141,013	39,335	44,091	113,826	51,611	0.0
Struct & Imp Leasehold	15	(176,279)	(46,996)	(22,352)	(38,676)	(10,788)	(12,093)	(31,219)	(14,155)	0.0
Struct & Imp Store,Shop,Gar	15	254,228	67,777	32,236	55,778	15,559	17,440	45,024	20,415	0.0
Struct & Imp Misc	15	1,385,063	369,258	175,626	303,883	84,766	95,015	245,295	111,221	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	2,915	1,620	1,286	0	0	0	0	8	0.0
Supply Mains Nth Plt (STL)	2	77,935	43,316	34,393	0	0	0	0	226	0.0
Supply Mains Ctrl Plt (STL)	2	1,967,156	1,093,345	868,106	0	0	0	0	5,705	0.0
Supply Mains Sth Plt (STL)	2	7,830	4,352	3,455	0	0	0	0	23	0.0
Supply Mains Meramec Plt (S	2	600,725	333,883	265,100	0	0	0	0	1,742	0.0
Power Generation Equip Othe	6	15,686	8,626	6,849	0	0	0	0	212	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	2,232,279	1,227,530	974,613	0	0	0	0	30,136	0.0
Pump Equip Elec Pre46 (STL)	6	846,256	465,356	369,475	0	0	0	0	11,424	0.0
Pump Equip Elec Post46 (STL	6	13,156,846	7,234,950	5,744,279	0	0	0	0	177,617	0.0
Pump Equip Elec Boosters Po	6	(229,910)	(126,428)	(100,379)	0	0	0	0	(3,104)	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	60,383	33,205	26,363	0	0	0	0	815	0.0
Pump Equip Diesel Ctrl Plt	6	557,385	306,506	243,354	0	0	0	0	7,525	0.0
Pump Equip Hydraulic	6	75,197	41,351	32,831	0	0	0	0	1,015	0.0
Pump Equip Other	6	650,555	357,740	284,032	0	0	0	0	8,782	0.0
WT Equip Non-Media	2	2,582,363	1,435,277	1,139,597	0	0	0	0	7,489	0.0
WT Equip Non-Med North (STL	2	4,893,991	2,720,080	2,159,718	0	0	0	0	14,193	0.0
WT Equip Non Media Ctrl 1 &	2	(3,380)	(1,879)	(1,492)	0	0	0	0	(10)	0.0
WT Equip Non Media Ctrl 3 (	2	13,613,727	7,566,509	6,007,738	0	0	0	0	39,480	0.0
WT Equip Non Media Sth (STL	2	2,168,177	1,205,073	956,817	0	0	0	0	6,288	0.0
WT Equip Non Media Mer (STL	2	2,966,014	1,648,511	1,308,902	0	0	0	0	8,601	0.0
WT Equip Filter Media	2	846,870	470,690	373,724	0	0	0	0	2,456	0.0
Dist Reservoirs & Standpipe	5	4,026	1,168	0	2,402	0	0	0	456	0.0
Elevated Tanks & Standpipes	5	1,716,092	497,667	0	1,023,992	0	0	0	194,433	0.0
Ground Level Facilities	5	4,574,696	1,326,662	0	2,729,721	0	0	0	518,313	0.0
TD Mains Not Classified by	7	1,032,108	311,490	0	640,636	0	0	0	79,782	0.0
TD Mains 4 & Less "	4	2,212,793	667,821	0	1,373,923	0	0	0	171,049	0.0
TD Mains 6 to 8" "	4	0	0	0	0	0	0	0	0	0.0
TD Mains 10 to 16" "	3	144,106	77,183	61,303	0	0	0	0	5,620	0.0

MISSOURI-AMERICAN WATER COMPANY

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)	
TD Mains 18 & Grtr	3	1,364,476	730,813	580,448	0	0	0	0	53,215	0.0
TD Mains AC 4 (STL)	4	3,607,433	1,088,723	0	2,239,855	0	0	0	278,855	0.0
TD Mains CI <10 1900-28 (S*	4	20,676,597	6,240,197	0	12,838,099	0	0	0	1,598,301	0.0
TD Mains CI <10 1929-56 (S*	4	225,585,895	68,081,823	0	140,066,282	0	0	0	17,437,790	0.0
TD Mains CI <10 1957-93 (S*	4	575,437	173,687	0	357,289	0	0	0	44,481	0.0
TD Mains CI 12 (STL)	3	11,385,322	6,097,978	4,843,316	0	0	0	0	444,028	0.0
TD Mains CI 16 (STL)	3	7,506,526	4,020,495	3,193,276	0	0	0	0	292,755	0.0
TD Mains DI 6-9 (STL)	4	9,631,317	2,906,731	0	5,980,085	0	0	0	744,501	0.0
TD Mains DI 12 (STL)	3	56,066,835	30,029,397	23,850,832	0	0	0	0	2,186,607	0.0
TD Mains DI 16 & >(STL)	3	96,325,773	51,592,084	40,976,984	0	0	0	0	3,756,705	0.0
TD Mains Galve 1 (STL)	4	1,356,209	409,304	0	842,070	0	0	0	104,835	0.0
TD Mains LJ 20 (STL)	3	2,839,030	1,520,584	1,207,723	0	0	0	0	110,722	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	18,745	0	0	0	0	17,690	0	1,055	0.0
Meters Bronze Case	9	8,394,154	0	0	0	8,331,198	0	0	62,956	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	14,226,342	0	0	0	14,119,644	0	0	106,698	0.0
Meters Other-Rem Rdr Units	9	2,357,609	0	0	0	2,339,927	0	0	17,682	0.0
Meter Installations	9	1,191,136	0	0	0	1,182,202	0	0	8,934	0.0
Meter Installation Other	9	6,509,531	0	0	0	6,460,710	0	0	48,821	0.0
Hydrants	8	27,311,811	0	0	0	0	0	0	27,311,811	0.0
Other P/E Intangible	15	86,329	23,015	10,947	18,941	5,283	5,922	15,289	6,932	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	1,435,572	382,723	182,031	314,964	87,857	98,480	254,240	115,276	0.0
Comp & Periph Equip	15	4,917,476	1,310,999	623,536	1,078,894	300,950	337,339	870,885	394,873	0.0
Computer Software	15	3,635,797	969,303	461,019	797,694	222,511	249,416	643,900	291,954	0.0
Comp Software Personal	15	56,429	15,044	7,155	12,381	3,453	3,871	9,994	4,531	0.0
Data Handling Equipment	15	14,257	3,801	1,808	3,128	873	978	2,525	1,145	0.0
Other Office Equipment	15	98,101	26,154	12,439	21,523	6,004	6,730	17,374	7,878	0.0
Trans Equip Lt Duty Trks	15	(832,664)	(221,988)	(105,582)	(182,686)	(50,959)	(57,121)	(147,465)	(66,863)	0.0
Trans Equip Hvy Duty Trks	15	540,743	144,162	68,566	118,639	33,093	37,095	95,766	43,422	0.0
Trans Equip Autos	15	(194,081)	(51,742)	(24,609)	(42,581)	(11,878)	(13,314)	(34,372)	(15,585)	0.0
Trans Equip Other	15	94,245	25,126	11,950	20,677	5,768	6,465	16,691	7,568	0.0
Stores Equipment	15	436,573	116,390	55,357	95,784	26,718	29,949	77,317	35,057	0.0
Tools,Shop,Garage Equip	15	470,203	125,356	59,622	103,163	28,776	32,256	83,273	37,757	0.0
Tools,Shop,Garage Equip Oth	15	1,854,911	494,519	235,203	406,967	113,521	127,247	328,505	148,949	0.0
Laboratory Equipment	2	474,951	263,978	209,596	0	0	0	0	1,377	0.0
Laboratory Equip Other	2	97,580	54,235	43,062	0	0	0	0	283	0.0
Power Operated Equipment	15	236,157	62,959	29,945	51,813	14,453	16,200	41,823	18,963	0.0
Comm Equip Non-Telephone	15	477,451	127,288	60,541	104,753	29,220	32,753	84,557	38,339	0.0
Comm Equip Telephone	15	89,177	23,775	11,308	19,565	5,458	6,118	15,793	7,161	0.0
Misc Equipment	15	518,467	138,223	65,742	113,752	31,730	35,567	91,821	41,633	0.0
Other Tangible Property	17	(7,813)	(2,918)	(1,456)	(2,230)	(424)	(14)	(36)	(734)	0.0
Total Utility Plant in Service		616,041,983	230,087,470	114,854,077	175,817,987	33,426,617	1,118,466	2,841,791	57,895,574	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	5,633,576	1,501,911	714,337	1,236,007	344,775	386,463	997,706	452,376	0.0
Materials and Supplies	15	2,807,404	748,454	355,979	615,944	171,813	192,588	497,191	225,435	0.0
Prepayments	15	981,911	261,777	124,506	215,431	60,093	67,359	173,896	78,847	0.0
OPCB Tracker	16	1,033,911	278,639	127,274	243,589	67,825	76,199	151,675	88,710	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0	0.0
Interest Expense Offset	17	(1,828,993)	(683,129)	(340,924)	(521,995)	(99,314)	(3,292)	(8,413)	(171,925)	0.0
Income Tax Offset	17	588,864	219,941	109,764	168,062	31,975	1,060	2,709	55,353	0.0
Ciac	17	(99,345,824)	(37,105,665)	(18,518,062)	(28,353,298)	(5,394,478)	(178,822)	(456,991)	(9,338,507)	0.0
Customer Advances	17	(54,656,622)	(20,414,248)	(10,187,994)	(15,599,000)	(2,967,855)	(98,382)	(251,420)	(5,137,722)	0.0
Deferred Income Taxes	17	(47,404,632)	(17,705,630)	(8,836,223)	(13,529,282)	(2,574,072)	(85,328)	(218,061)	(4,456,035)	0.0
Tank Painting Tracker	17	(169,806)	(63,423)	(31,652)	(48,463)	(9,220)	(306)	(781)	(15,962)	0.0
Pensions	16	(4,359,492)	(1,174,883)	(536,653)	(1,027,096)	(285,983)	(321,295)	(639,537)	(374,044)	0.0
Total Other Rate Base Elements		(196,719,703)	(74,136,256)	(37,019,648)	(56,600,100)	(10,654,441)	36,244	247,973	(18,593,476)	0.0
Total Original Cost Measure of Value		\$ 419,322,280	\$ 155,951,215	\$ 77,834,429	\$ 119,217,887	\$ 22,772,177	\$ 1,154,711	\$ 3,089,764	\$ 39,302,098	0.0

MISSOURI-AMERICAN WATER COMPANY

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)	
T&D OP BASIS FOR FACTOR 11		3,216,164	669,917	0	1,378,235	525,932	440,137	0	201,943	0.0
FACTOR 11			0.2083	0.0000	0.4285	0.1635	0.1369	0.0000	0.0628	1.0000
T&D Mnt BASIS FOR FACTOR 12		3,283,601	639,835	0	1,316,348	275,778	405,814	0	645,826	0.0
FACTOR 12			0.1949	0.0000	0.4008	0.0840	0.1236	0.0000	0.1967	1.0000
A&G BASIS FOR FACTOR 15		26,358,499	7,022,696	3,343,300	5,783,989	1,614,214	1,809,326	4,668,608	2,116,366	0.0
FACTOR 15			0.2666	0.1268	0.2194	0.0612	0.0686	0.1771	0.0803	1.0000
LABOR BASIS FOR FACTOR 16		26,719,558	7,202,372	3,288,445	6,294,481	1,753,733	1,968,750	3,919,708	2,292,068	0.0
FACTOR 16			0.2695	0.1231	0.2356	0.0656	0.0737	0.1467	0.0858	1.0000
UPIS BASIS FOR FACTOR 17		615,835,084	230,010,193	114,815,511	175,758,939	33,415,383	1,118,094	2,840,839	57,876,125	0.0
FACTOR 17			0.3735	0.1864	0.2854	0.0543	0.0018	0.0046	0.0940	1.0000
RATE BASE BASIS FOR FACTOR 18		419,322,280	155,951,215	77,834,429	119,217,887	22,772,177	1,154,711	3,089,764	39,302,098	0.0
FACTOR 18			0.3719	0.1856	0.2843	0.0543	0.0028	0.0074	0.0937	1.0000
TOTAL COS BASIS FOR FACTOR 19		144,518,696	54,756,037	20,732,625	32,752,518	7,985,891	4,776,753	11,920,355	11,594,517	0.0
FACTOR 19			0.3788	0.1435	0.2266	0.0553	0.0331	0.0825	0.0802	1.0000
TOTAL COS BASIS FOR FACTOR 20		108,996,729	55,136,165	20,877,840	32,982,725	0	0	0	0	0.0
FACTOR 20			0.5059	0.1915	0.3026	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9948	-	-	-	-	-	0.0052	1.0000
2	0.5558	0.4413	-	-	-	-	0.0029	1.0000
3	0.5356	0.4254	-	-	-	-	0.0390	1.0000
4	0.3018	-	0.6209	-	-	-	0.0773	1.0000
5	0.2900	-	0.5967	-	-	-	0.1133	1.0000
6	0.5499	0.4366	-	-	-	-	0.0135	1.0000
7	0.3018	-	0.6209	-	-	-	0.0773	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	0.9925	-	-	0.0075	1.0000
10	-	-	-	-	0.9437	-	0.0563	1.0000
11	0.2083	-	0.4285	0.1635	0.1369	-	0.0628	1.0000
12	0.1949	-	0.4008	0.0840	0.1236	-	0.1967	1.0000
13	-	-	-	-	-	0.9879	0.0121	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2666	0.1268	0.2194	0.0612	0.0686	0.1771	0.0803	1.0000
16	0.2695	0.1231	0.2356	0.0656	0.0737	0.1467	0.0858	1.0000
17	0.3735	0.1864	0.2854	0.0543	0.0018	0.0046	0.0940	1.0000
18	0.3719	0.1856	0.2843	0.0543	0.0028	0.0074	0.0937	1.0000
19	0.3788	0.1435	0.2266	0.0553	0.0331	0.0825	0.0802	1.0000
20	0.5059	0.1915	0.3026	-	-	-	-	1.0000

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	86,774	0.7518
Rate B	5,177	0.0448
Rate J	18,933	0.1640
Rate D	3,946	0.0342
Rate H	0	0.0000
Rate F	55	0.0005
Rate E	548	0.0047
Total	115,434	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 0.5587	(4)	(5)=(4)x 0.4413	(6)=(3)+(5)
Rate A	0.7518	0.4200	0.8638	0.3812	0.8013
Rate B	0.0448	0.0250	0.0412	0.0182	0.0432
Rate J	0.1640	0.0916	0.0754	0.0333	0.1249
Rate D	0.0342	0.0191	0.0196	0.0086	0.0277
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0005	0.0003			0.0003
Rate E	0.0047	0.0026			0.0026
Total	1.0000	0.5586	1.0000	0.4413	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

ACTORS 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	86,774	1.0	86,774	0.8638
Rate B	5,177	0.8	4,141	0.0412
Rate J	18,933	0.4	7,573	0.0754
Rate D	3,946	0.5	1,973	0.0196
Rate H	0	0.5	0	0.0000
Total	114,830		100,462	1.0000

The weighting of the factors is based on the maximum day ratio of 1.73, based on a review of maximum day ratios experienced during the period 1999 through 2006 (see Schedule D and DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5587
Maximum Day Extra Capacity	0.79	0.4413
Total	1.79	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 0.5384	(4)	(5)=(4) X 0.4254	(6)	(7)=(6) X 0.0362	(8)=(3)+(5)+(7)
Rate A	0.7518	0.4048	0.8638	0.3675			0.7723
Rate B	0.0448	0.0241	0.0412	0.0175			0.0416
Rate J	0.1640	0.0883	0.0754	0.0321			0.1204
Rate D	0.0342	0.0184	0.0196	0.0083			0.0267
Rate H	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.0005	0.0003			0.2234	0.0081	0.0084
Rate E	0.0047	0.0025			0.7766	0.0281	0.0306
Total	1.0000	0.5384	1.0000	0.4254	1.0000	0.0362	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. Continued

**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 1.79 and the average daily system sendout for 2007 of 178.5 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	178,500,000	0.5384
Maximum Day Extra Capacity	<u>0.79</u>	<u>141,015,000</u>	<u>0.4254</u>
Subtotal	<u>1.79</u>	319,515,000	0.9638
Fire Protection		<u>12,000,000</u>	<u>0.0362</u>
Total		<u>331,515,000</u>	<u>1.0000</u>

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

MISSOURI-AMERICAN WATER COMPANY
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 0.3034	(5)	(6)=(5) X 0.6209	(7)	(8)=(7) X 0.0757	(9)=(4)+(6)+(8)
Rate A	3,615.6	0.7518	0.2281	0.8681	0.5390			0.7670
Rate B	215.7	0.0448	0.0136	0.0444	0.0276			0.0412
Rate J	788.9	0.1640	0.0498	0.0649	0.0403			0.0901
Rate D	164.4	0.0342	0.0104	0.0226	0.0140			0.0244
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	2.3	0.0005	0.0002			0.2234	0.0169	0.0171
Rate E	22.8	0.0047	0.0014			0.7766	0.0588	0.0602
Total	4,809.7	1.0000	0.3035	1.0000	0.6209	1.0000	0.0757	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. Continued

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 3.12 and the average daily system sendout for 2006 of 171.4 MGD. The system demand for fire protection is 20,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	80,162	0.3034
Maximum Hour			
Extra Capacity	2.05	164,067	0.6209
Subtotal	3.05	244,229	0.9243
Fire Protection		20,000	0.0757
Total		264,229	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	3,615.6	3.5	12,654.6	0.8681
Rate B	215.7	3.0	647.1	0.0444
Rate J	788.9	1.2	946.7	0.0649
Rate D	164.4	2.0	328.8	0.0226
Rate H	0.0	1.5	0.0	0.0000
Total	4,784.6		14,577.2	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).

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

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 0.2915	(5)	(6)=(5) X 0.5967	(7)	(8)=(7) X 0.1118	(9)=(4)+(6)+(8)
Rate A	3,615.6	0.7518	0.2191	0.8681	0.5180			0.7371
Rate B	215.7	0.0448	0.0131	0.0444	0.0265			0.0396
Rate J	788.9	0.1640	0.0478	0.0649	0.0387			0.0865
Rate D	164.4	0.0342	0.0100	0.0226	0.0135			0.0235
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	2.3	0.0005	0.0001			0.2234	0.0250	0.0251
Rate E	22.8	0.0047	0.0014			0.7766	0.0868	0.0882
Total	4,809.7	1.0000	0.2915	1.0000	0.5967	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.

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 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	32.82	0.2915
Extra Capacity Maximum Hour	2.05	67.18	0.5967
Total	3.05	100.00	0.8882

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity 1,000 Gallons Factor*	Per Hour (4)=(2)x(3)	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	3,615.6	3.5	12,654.6	0.8681
Rate B	215.7	3.0	647.1	0.0444
Rate J	788.9	1.2	946.7	0.0649
Rate D	164.4	2.0	328.8	0.0226
Rate H	-	1.5	0.0	0.0000
Total	4,784.6		14,577.2	1.0000

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

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.7055	(4)	(5)=(4)X 0.2945	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Rate A	0.8013	0.5653	0.7723	0.2274	0.7670	0.0000	0.7927
Rate B	0.0432	0.0305	0.0416	0.0123	0.0412	0.0000	0.0428
Rate J	0.1249	0.0881	0.1204	0.0355	0.0901	0.0000	0.1236
Rate D	0.0277	0.0195	0.0267	0.0079	0.0244	0.0000	0.0274
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0003	0.0002	0.0084	0.0025	0.0171	0.0000	0.0027
Rate E	0.0026	0.0018	0.0306	0.0090	0.0602	0.0000	0.0108
Total	1.0000	0.7054	1.0000	0.2946	1.0000	0.0000	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	43,023	0.7055
Associated with Maximum Day and Fire	17,955	0.2945
Associated with Maximum Hour	0	0.0000
Total	60,978	1.0000

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

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	0.7723	0.0000	0.7670	0.7670	0.7670
Rate B	0.0416	0.0000	0.0412	0.0412	0.0412
Rate J	0.1204	0.0000	0.0901	0.0901	0.0901
Rate D	0.0267	0.0000	0.0244	0.0244	0.0244
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0084	0.0000	0.0171	0.0171	0.0171
Rate E	0.0306	0.0000	0.0602	0.0602	0.0602
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	4,219,634	0.0000
Distribution Mains	17,501,698	1.0000
Total	21,721,332	1.0000

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Rate A	445,826	0.9598
Rate B	0	0.0000
Rate J	15,178	0.0327
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	3,493	0.0075
Total	464,498	1.0000

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Rate A	340,252	0.9419
Rate B	0	0.0000
Rate J	647	0.0018
Rate D	0	0.0000
Other	0	0.0000
Rate F	20,336	0.0563
Total	361,235	1.0000

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

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 2,650,440	0.8241
Rate B	91,453	0.0284
Rate J	218,166	0.0678
Rate D	54,162	0.0168
Rate H	-	0.0000
Rate F	68,218	0.0212
Rate E	133,725	0.0416
Total	3,216,164	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 2,297,821	0.6998
Rate B	87,347	0.0266
Rate J	200,876	0.0612
Rate D	51,731	0.0158
Rate H	-	0.0000
Rate F	62,766	0.0191
Rate E	583,060	0.1776
Total	\$3,283,601	1.0000

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

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Rate A	332,839	0.9873
Rate B	0	0.0000
Rate J	195	0.0006
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	4,072	0.0121
Rate E	0	0.0000
Total	337,106	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	332,839	0.9994
Rate B	0	0.0000
Rate J	195	0.0006
Rate D	0	0.0000
Rate H	0	0.0000
Total	333,034	1.0000

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

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$21,248,445	0.8061
Rate B	711,152	0.0270
Rate J	1,845,215	0.0700
Rate D	437,321	0.0166
Rate H	0	0.0000
Rate F	326,771	0.0124
Rate E	1,789,595	0.0679
Total	\$26,358,499	1.0000

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

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Rate A	\$21,325,512	0.7981
Rate B	739,727	0.0277
Rate J	1,908,263	0.0714
Rate D	453,988	0.0170
Rate H	0	0.0000
Rate F	340,986	0.0128
Rate E	1,951,082	0.0730
Total	<u>\$26,719,558</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	\$461,842,716	0.7499
Rate B	22,896,346	0.0372
Rate J	59,105,927	0.0960
Rate D	14,113,969	0.0229
Rate H	0	0.0000
Rate F	6,798,966	0.0110
Rate E	51,077,159	0.0829
Total	<u>\$615,835,084</u>	<u>1.0000</u>

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

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Rate A	\$314,826,777	0.7508
Rate B	15,521,549	0.0370
Rate J	40,077,512	0.0956
Rate D	9,574,083	0.0228
Rate H	0	0.0000
Rate F	4,644,532	0.0111
Rate E	34,677,827	0.0827
Total	<u>\$419,322,280</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	\$112,120,242	0.7758
Rate B	4,774,996	0.0330
Rate J	12,998,380	0.0899
Rate D	3,025,500	0.0209
Rate H	0	0.0000
Rate F	1,539,659	0.0107
Rate E	10,059,918	0.0696
Total	<u>\$144,518,696</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY
BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Rate A & K		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Meters	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
5/8	1.0	300,409	300,409	0	0	0	0	0	0	0	0	36	36	300,445	300,445
3/4	1.2	21,579	25,895	0	0	0	0	0	0	0	0	2,723	3,268	24,302	29,163
1	1.9	5,627	10,692	0	0	3	6	0	0	0	0	31	59	5,661	10,756
1-1/2	5.0	1,351	6,753	0	0	9	45	0	0	0	0	4	20	1,364	6,818
2	6.5	3,154	20,501	0	0	45	293	0	0	0	0	17	111	3,216	20,904
3	36.6	245	8,970	0	0	31	1,135	0	0	0	0	0	0	276	10,105
4	78.8	140	11,015	0	0	51	4,019	0	0	0	0	0	0	191	15,034
6	147.8	142	21,029	0	0	37	5,469	0	0	0	0	0	0	179	26,497
8	193.1	154	29,767	0	0	13	2,510	0	0	0	0	0	0	167	32,277
10	283.8	38	10,796	0	0	6	1,703	0	0	0	0	0	0	44	12,499
12	400.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		<u>332,839</u>	<u>445,826</u>	<u>0</u>	<u>0</u>	<u>195</u>	<u>15,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,811</u>	<u>3,493</u>	<u>335,845</u>	<u>464,498</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Rate A		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	321,988	321,988	0	0	0	0	0	0	0	0	0	0	321,988	321,988
1	1.17	5,627	6,584	0	0	3	4	0	0	0	0	0	0	5,630	6,588
1-1/2	1.58	1,351	2,134	0	0	9	14	0	0	0	0	0	0	1,360	2,148
2	2.04	3,154	6,434	0	0	45	92	0	0	0	0	132	269	3,331	6,795
3	2.73	245	669	0	0	31	85	0	0	0	0	0	0	276	754
4	2.88	140	403	0	0	51	147	0	0	0	0	497	1,431	688	1,981
6	4.24	142	603	0	0	37	157	0	0	0	0	2,047	8,679	2,226	9,439
8	6.98	154	1,076	0	0	13	91	0	0	0	0	1,233	8,606	1,400	9,773
10	9.50	38	361	0	0	6	57	0	0	0	0	36	342	80	760
12	12.16	0	0	0	0	0	0	0	0	0	0	83	1,009	83	1,009
Total		<u>332,839</u>	<u>340,252</u>	<u>0</u>	<u>0</u>	<u>195</u>	<u>647</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,028</u>	<u>20,336</u>	<u>337,062</u>	<u>361,235</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT

PSC STAFF STUDY

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

Description	Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)

PRIVATE FIRE PROTECTION

<u>Fire Lines</u>				
2 -inch	4.00	132	528	
3 -inch	9.00	-	0	
4 -inch	16.00	497	7,952	
6 -inch	36.00	2,047	73,692	
8 -inch	64.00	1,233	78,912	
10 -inch	100.00	36	3,600	
12 -inch	144.00	64	9,216	
20 -inch	400.00	19	7,600	
Private Hydrants	18.06	44	795	
Total Rate F		4,072	182,295	0.2234

PUBLIC FIRE PROTECTION

<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1- 4.5"	18.06	1,180	21,311
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	29,682	601,061
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	14	371
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	258	8,450
6" Valve	2- 2-1/2" & 1- 4"	12.50	195	2,438
Total Rate E		31,329	633,629	0.7766
Total Fire Protection		35,401	815,924	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007 UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 403,551	57.7%	\$ 152,925	51.7%	\$ 403,551	57.7%	\$ 250,626	163.9%
Commercial	105,679	15.1%	\$ 40,679	13.8%	\$ 105,679	15.1%	65,000	159.8%
Industrial	5,138	0.7%	\$ 2,888	1.0%	\$ 5,138	0.7%	2,250	77.9%
Public Authority	12,704	1.8%	\$ 6,901	2.3%	\$ 12,704	1.8%	5,803	84.1%
Sales for Resale	167,323	23.9%	\$ 84,740	28.7%	\$ 167,324	23.9%	82,584	0.0%
Private Fire Service	4,591	0.7%	\$ 7,613	2.6%	\$ 4,591	0.7%	(3,022)	-39.7%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	698,986	<u>99.9%</u>	295,746	<u>100.1%</u>	698,987	<u>99.9%</u>	403,241	136.3%
Other Revenues	<u>3,515</u>		<u>3,515</u>		<u>3,515</u>		-	0.0%
Total	<u>\$ 702,501</u>		<u>\$ 299,261</u>		<u>\$ 702,502</u>		<u>\$ 403,241</u>	134.7%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	16,353	\$152,925	16,353	\$403,551	\$250,626	163.89%
5	Commercial	5,091	40,679	5,091	105,679	65,000	159.79%
6	Industrial	313	2,888	313	5,138	2,250	77.91%
7	Other Public Authority	829	6,901	829	12,704	5,803	84.09%
8	Other Water Utilities	13,166	84,740	13,166	167,324	82,584	97.46%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	7,613	0	4,591	(3,022)	-39.70%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>35,752</u>	<u>295,746</u>	<u>35,752</u>	<u>698,987</u>	<u>\$403,241</u>	<u>136.35%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		3,515		3,515	0	0.00%
18	Returned Check Charge				0	0	0.00%
19	Application Fee				0	0	0.00%
20	Miscellaneous Other Revenue				0	0	0.00%
21	Rents from Water Property				0	0	0.00%
22							
23							
24			<u>\$299,261</u>		<u>\$702,502</u>	<u>403,241</u>	<u>134.75%</u>
25							
26							
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12 Month Updated Test Period Ending March 31, 2008

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12 Month Updated Test Period Ending March 31, 2008

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	Minimum Charge:										
4	5/8" Monthly	696		\$11.48	\$7,990	696	\$	14.59	\$10,157	\$2,167	27.12%
5	3/4" Monthly	0		\$14.70	0	0	\$	15.76	0	0	0.00%
6	1" Monthly	84		\$20.83	1,750	84	\$	18.40	1,545	(205)	-11.71%
7	1-1/2" Monthly	0		\$36.22	0	0	\$	28.01	0	0	0.00%
8	2" Monthly	48		\$54.68	2,625	48	\$	34.04	1,634	(991)	-37.75%
9	3" Monthly	0		\$97.72	0	0	\$	95.64	0	0	0.00%
10	4" Monthly	0		\$159.22	0	0	\$	136.68	0	0	0.00%
11	6" Monthly	0		\$312.97	0	0	\$	219.66	0	0	0.00%
12	8" Monthly	0		\$497.44	0	0	\$	488.11	0	0	0.00%
13	10" Monthly	0		\$845.02	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,393.89	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		4,611	\$5.8022	26,756		4,611	\$18.1390	83,646	56,890	212.63%
19	Second Block		479	\$3.2505	1,558		479	\$18.1390	8,697	7,139	458.22%
20	Third Block		0	\$2.5085	0		0	18.1390	0	0	0.00%
21	Fourth Block		0	\$1.6892	0		0	18.1390	0	0	0.00%
22											
23											
24	Total		5,091		\$40,679		5,091		\$105,679	\$65,000	159.79%

12 Month Updated Test Period Ending March 31, 2008

Case No. WR-2008-0311

STAFF - BRUNSWICK

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate			Total Revenue
1											
2	Industrial:										
3	Minimum Charge:										
4	5/8" Monthly	0		\$11.48	\$0	0	\$	14.59	\$0	\$0	0.00%
5	3/4" Monthly	0		\$14.70	0	0	\$	15.76	0	0	0.00%
6	1" Monthly	24		\$20.83	500	24	\$	18.40	442	(58)	-11.60%
7	1-1/2" Monthly	0		\$36.22	0	0	\$	28.01	0	0	0.00%
8	2" Monthly	0		\$54.68	0	0	\$	34.04	0	0	0.00%
9	3" Monthly	0		\$97.72	0	0	\$	95.64	0	0	0.00%
10	4" Monthly	0		\$159.22	0	0	\$	136.68	0	0	0.00%
11	6" Monthly	0		\$312.97	0	0	\$	219.66	0	0	0.00%
12	8" Monthly	0		\$497.44	0	0	\$	488.11	0	0	0.00%
13	10" Monthly	0		\$845.02	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,393.89	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		208	\$8.9568	1,859		207.6	\$15.0042	3,114	1,255	67.51%
19	Second Block		105	\$5.0175	529		105	15.0042	1,582	1,053	199.05%
20	Third Block		0	\$3.8721	0		0	15.0042	0	0	0.00%
21	Fourth Block		0	\$2.6076	0		0	15.0042	0	0	0.00%
22											
23											
24	Total		313		\$2,888		313		\$5,138	\$2,250	77.91%

12 Month Updated Test Period Ending March 31, 2008

Case No. WR-2008-0311

STAFF - BRUNSWICK

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[illegible]

Test Year Operating Revenues at Present Rates vs Proposed Rates					
12 Month Updated Test Period Ending March 31, 2008					
Category	Present Rates	Proposed Rates	Difference	% Change	Notes
Total	\$1,790,000	\$1,790,000	\$0	0%	
Water	\$1,150,000	\$1,150,000	\$0	0%	
Sewer	\$640,000	\$640,000	\$0	0%	
Stormwater	\$0	\$0	\$0	0%	
Electricity	\$0	\$0	\$0	0%	
Miscellaneous	\$0	\$0	\$0	0%	

Missouri Public Service Commission Case No. WR-2008-0311

Company: Missouri-American Water Company **STAFF - BRUNSWICK**

Missouri Public Service Commission Case No. WR-2008-0311

Company: Missouri-American Water Company **STAFF - BRUNSWICK**

District: Brunswick Page 5 of 7

District: Brunswick Page 5 of 7

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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

Case No. WR-2008-0311

STAFF - BRUNSWICK

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	35.50	\$169.34	\$6,012	102.11	\$3,625	(\$2,387)	-39.70%
5								
6	2"	0.00	24.27	0	14.63	0	0	0.00%
7								
8	3"	0.00	41.71	0	25.15	0	0	0.00%
9								
10	4"	0.00	66.17	0	39.90	0	0	0.00%
11								
12	6"	11.80	135.70	1,601	81.82	966	(635)	-39.66%
13								
14	8"	0.00	233.48	0	140.78	0	0	0.00%
15								
16	10"	0.00	358.89	0	216.40	0	0	0.00%
17								
18	12"	0.00	511.72	0	308.56	0	0	0.00%
19								
20								
21								
22	Total	47.30		\$7,613		\$4,591	(\$3,022)	-39.70%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	58	0.00	0	58.00		0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ 2,108	\$ 924	\$ 260	\$ 14	\$ 32	\$ 866	\$ 1	\$ 12	0.0
Labor & Exp Oper SS	2	512	\$ 224	\$ 63	\$ 3	\$ 8	\$ 210	\$ 0	\$ 3	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		2,620	1,148	323	18	40	1,076	1	15	0.0
Misc Exp Oper SS	2	4,322	1,893	533	29	66	1,775	1	25	0.0
Misc Exp Oper SS	2	0	0	0	0	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	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	778	341	96	5	12	319	0	4	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		5,100	2,234	629	34	78	2,094	2	29	0.0
TOTAL SS EXPENSE		7,720	3,382	953	52	117	3,170	2	44	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	6,432	2,719	846	52	104	2,650	3	58	0.0
Labor & Exp Oper Pump	6	22,506	8,383	2,361	128	290	7,852	176	3,315	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		28,938	11,102	3,207	180	394	10,502	179	3,373	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	18,685	6,960	1,960	107	241	6,519	146	2,752	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		18,685	6,960	1,960	107	241	6,519	146	2,752	0.0
TOTAL PUMPING EXPENSES		47,623	18,062	5,167	287	635	17,022	325	6,125	0.0
WATER TREATMENT										0.0
Super & Eng Oper WT	2	11,260	4,933	1,389	75	171	4,623	3	64	0.0
Chemicals	1	6,979	2,950	918	57	112	2,875	3	63	0.0
Labor & Exp Oper WT	2	3,380	1,481	417	23	51	1,388	1	19	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	1,411	618	174	9	21	579	0	8	0.0
Misc Exp Oper WT	1	5,501	2,325	724	45	89	2,266	3	50	0.0
Misc Exp Oper WT	2	1,271	557	157	9	19	522	0	7	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		29,802	12,864	3,780	217	464	12,254	11	211	0.0
Super & Eng Maint WT	2	18,828	8,249	2,323	126	286	7,731	6	107	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	15,715	6,885	1,939	105	239	6,453	5	90	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		34,543	15,133	4,263	231	525	14,183	10	197	0.0
TOTAL WT EXPENSE		64,345	27,997	8,043	449	989	26,438	22	408	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	1,540	342	85	3	10	313	39	747	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	1,322	294	73	3	9	269	34	641	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,166	481	119	5	15	441	55	1,051	0.0

BRUNSWICK DISTRICT
SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
								Private	Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Misc Exp Oper TD	11	442	98	24	1	3	90	11	214	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	15	3	1	0	0	3	0	7	0.0
TOTAL T & D EXPENSE OPERATION		5,485	1,218	302	12	37	1,116	139	2,660	0.0
Super & Eng Maint TD	12	1,540	2	1	0	0	0	0	1,537	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	1	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	3	2	1	0	0	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	1,599	0	0	0	0	0	0	1,599	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	53,755	86	22	0	0	11	0	53,637	0.0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0	0.0
		0								
TOTAL T & D EXPENSE - MAINTENANCE		56,898	91	23	0	0	11	0	56,773	0.0
TOTAL T & D EXPENSE		62,383	1,309	325	12	37	1,127	139	59,433	0.0
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	1,540	1,243	236	7	24	17	14	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	2,221	1,793	340	10	34	25	20	0	0.0
Uncollectible Accts	13	1,581	1,276	242	7	25	18	14	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	4,206	3,395	644	19	65	47	37	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		9,548	7,706	1,461	42	148	106	85	0	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	28,340	8,281	2,208	113	266	6,575	94	10,803
Other Supplies & Exp AG	15	10	3	1	0	0	2	0	4
Other Supplies & Exp AG	15	6,918	2,021	539	28	65	1,605	23	2,637
Other Supplies & Exp AG	15	7,490	2,189	583	30	70	1,738	25	2,855
Mgmt Fees-Corporate/Shared Service Center	15	95,560	27,923	7,444	382	898	22,170	315	36,427
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	11,467	3,351	893	46	108	2,660	38	4,371
Outside Services AG	15	28,323	8,276	2,206	113	266	6,571	93	10,797
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	8,932	2,610	696	36	84	2,072	29	3,405
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	2,053	600	160	8	19	476	7	783
Injuries & Damages	16	39	10	3	0	0	9	0	16
Employee Pension & Benefits	16	21,864	5,787	1,596	85	195	5,136	68	8,997
Employee Pension & Benefits	16	9,657	2,556	705	38	86	2,268	30	3,974
Employee Pension & Benefits	16	8,325	2,204	608	32	74	1,956	26	3,426
Reg Commision Exp	15	(167)	(49)	(13)	(1)	(2)	(39)	(1)	(64)
Rents AG	15	201	59	16	1	2	47	1	77
Goodwill Advertising Exp	15	286	84	22	1	3	66	1	109
Misc Exp AG	15	14,065	4,110	1,096	56	132	3,263	46	5,362
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		243,363	70,014	18,763	969	2,268	56,576	795	93,978
General Plant Maint AG	15	218	64	17	1	2	51	1	83
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		218	64	17	1	2	51	1	83
TOTAL A & G EXPENSE		243,581	70,078	18,780	970	2,270	56,626	796	94,062
Total Operation & Maintenance Expenses		435,200	128,535	34,728	1,812	4,197	104,488	1,369	160,072

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
DEPRECIATION EXPENSE										
Struct & Imp SS	2	588	258	73	4	9	241	0	3	0.0
Struct & Imp P	6	999	372	105	6	13	349	8	147	0.0
Struct & Imp WT	2	4,468	1,957	551	30	68	1,835	1	25	0.0
Struct & Imp TD	7	704	156	39	2	5	143	18	341	0.0
Struct & Imp Offices	15	104	30	8	0	1	24	0	40	0.0
Struct & Imp Store,Shop,Gar	15	12	4	1	0	0	3	0	5	0.0
Struct & Imp Misc	15	422	123	33	2	4	98	1	161	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	30	13	4	0	0	12	0	0	0.0
Wells & Springs	2	3,490	1,529	431	23	53	1,433	1	20	0.0
Supply Mains	2	1,279	560	158	9	19	525	0	7	0.0
Power Generation Equip Othe	6	43	16	5	0	1	15	0	6	0.0
Pump Equip Electric	6	2,650	987	278	15	34	925	21	390	0.0
Pump Equip Other	6	475	177	50	3	6	166	4	70	0.0
WT Equip Non-Media	2	7,732	3,387	954	52	118	3,175	2	44	0.0
Dist Reservoirs & Standpipe	5	1,191	345	86	4	10	316	21	410	0.0
Elevated Tanks & Standpipes	5	539	156	39	2	5	143	10	185	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	3,724	827	205	8	25	757	95	1,806	0.0
TD Mains 4 & Less "	4	976	217	54	2	7	199	25	473	0.0
TD Mains 6 to 8" "	4	5,931	1,317	327	13	40	1,206	151	2,877	0.0
TD Mains 10 to 16" "	3	12	4	1	0	0	4	0	2	0.0
TD Mains 18 & Grtr "	3	6	2	1	0	0	2	0	1	0.0
Services	10	7,565	5,936	1,211	38	131	135	113	0	0.0
Meters Bronze Case	9	949	720	172	7	20	31	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	413	313	75	3	9	13	0	0	0.0
Meters Other-Rem Rdr Units	9	291	221	53	2	6	9	0	0	0.0
Meter Installations	9	2,475	1,877	447	18	53	80	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	1,777	0	0	0	0	0	0	1,777	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	123	36	10	0	1	29	0	47	0.0
Comp & Periph Equip	15	2,032	594	158	8	19	471	7	775	0.0
Computer Software	15	5,951	1,739	464	24	56	1,381	20	2,269	0.0
Comp Software Personal	15	78	23	6	0	1	18	0	30	0.0
Data Handling Equipment	15	3,148	920	245	13	30	730	10	1,200	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
Other Office Equipment	15	206	60	16	1	2	48	1	79	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	459	134	36	2	4	106	2	175	0.0
Tools,Shop,Garage Equip	15	1,998	584	156	8	19	464	7	762	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	1,032	452	127	7	16	424	0	6	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	230	67	18	1	2	53	1	88	0.0
Comm Equip Non-Telephone	15	473	138	37	2	4	110	2	180	0.0
Comm Equip Telephone	15	11	3	1	0	0	3	0	4	0.0
Misc Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Tangible Property	15	8,328	2,433	649	33	78	1,932	27	3,175	0.0
Total Depreciation Expense		72,914	28,689	7,280	340	870	17,608	549	17,579	
Amort-Other UP	18	(3,191)	(1,402)	(342)	(15)	(41)	(742)	(46)	(603)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	1,486	509	132	6	16	354	10	459	0.0
Property Taxes	18	29,658	13,029	3,182	136	380	6,895	427	5,608	0.0
FUTA	16	151	40	11	1	1	35	0	62	0.0
FICA	16	9,543	2,526	697	37	85	2,242	30	3,927	0.0
SUTA	16	338	89	25	1	3	79	1	139	0.0
Other Taxes & Licenses	15	81	24	6	0	1	19	0	31	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		41,257	16,217	4,053	182	486	9,625	468	10,226	0.0
Required Current Income Taxes	18	56,117	24,652	6,021	258	718	13,047	808	10,612	0.0
Utility Income Available for Return	18	100,204	44,020	10,752	461	1,283	23,297	1,443	18,949	0.0
Total Cost of Service		702,501	240,711	62,491	3,038	7,512	167,323	4,591	216,834	0.0
Less: Other Water Revenues	19	3,515	3,515	0	0	0	0	0	0	0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		3,515	3,515	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 698,986	\$ 237,196	\$ 62,491	\$ 3,038	\$ 7,512	\$ 167,323	\$ 4,591	\$ 216,834	0.0
Reallocation of Public Fire	20		166,354	43,188	2,100	5,192			(216,834)	0.0
Total		\$ 698,986	\$ 403,551	\$ 105,679	\$ 5,138	\$ 12,704	\$ 167,323	\$ 4,591	\$ -	0.0
			\$ 3,515						1	
			\$ 407,066						\$ -	

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									
Organization	17	\$ 872	\$ 339	\$ 85	\$ 4	\$ 10	\$ 203	\$ 10	\$ 222
Franchises	17	1,092	424	106	5	13	255	12	278
Land & Ld Rights SS	2	11,981	5,249	1,478	80	182	4,919	4	68
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	1,468	643	181	10	22	603	0	8
Land & Ld Rights TD	7	498	111	27	1	3	101	13	242
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	20,483	8,974	2,528	137	311	8,410	6	117
Struct & Imp P	6	52,284	19,476	5,485	298	674	18,242	408	7,701
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	146,007	63,966	18,017	978	2,219	59,950	44	832
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	22,132	4,916	1,219	49	150	4,502	562	10,734
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	4,218	1,232	329	17	40	979	14	1,608
Struct & Imp Leasehold	15	2	1	0	0	0	0	0	1
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	458	134	36	2	4	106	2	175
Struct & Imp Misc	15	17,217	5,031	1,341	69	162	3,994	57	6,563
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	142,930	62,618	17,638	958	2,173	58,687	43	815
Infiltration Galleries & Tunnels	2	1,796	787	222	12	27	737	1	10
Supply Mains	2	48,770	21,366	6,018	327	741	20,025	15	278
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,318	491	138	8	17	460	10	194
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	73,750	27,472	7,736	420	951	25,731	575	10,863
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	19,031	7,089	1,996	108	245	6,640	148	2,803
WT Equip Non-Media	2	106,061	46,465	13,088	711	1,612	43,549	32	605
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
WT Equip Filter Media	5	72,216	20,899	5,192	217	636	19,137	1,300	24,835	0.0
Dist Reservoirs & Standpipe	5	33,833	9,791	2,433	101	298	8,966	609	11,635	0.0
Elevated Tanks & Standpipes	5	21,857	6,325	1,572	66	192	5,792	393	7,517	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	130,508	28,986	7,191	287	887	26,545	3,315	63,296	0.0
TD Mains 4 & Less "	4	64,274	14,275	3,541	141	437	13,073	1,633	31,173	0.0
TD Mains 6 to 8" "	4	387,670	86,102	21,361	853	2,636	78,852	9,847	188,020	0.0
TD Mains 10 to 16" "	3	780	291	82	4	10	272	6	115	0.0
TD Mains 18 & Grtr "	3	393	146	41	2	5	137	3	58	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	225,124	176,655	36,042	1,126	3,895	4,030	3,377	0	0.0
Meters Bronze Case	9	35,641	27,027	6,444	253	763	1,155	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	976	740	176	7	21	32	0	0	0.0
Meters Other-Rem Rdr Unts	9	11,800	8,948	2,133	84	253	382	0	0	0.0
Meter Installations	9	93,708	71,059	16,942	665	2,005	3,036	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	63,010	0	0	0	0	0	0	63,010	0.0
Other P/E Intangible	15	5,496	1,606	428	22	52	1,275	18	2,095	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	2,996	875	233	12	28	695	10	1,142	0.0
Comp & Periph Equip	15	13,190	3,854	1,028	53	124	3,060	44	5,028	0.0
Computer Software	15	24,096	7,041	1,877	96	227	5,590	80	9,185	0.0
Comp Software Personal	15	351	103	27	1	3	81	1	134	0.0
Data Handling Equipment	15	39,477	11,535	3,075	158	371	9,159	130	15,049	0.0
Other Office Equipment	15	2,210	646	172	9	21	513	7	842	0.0
Trans Equip Lt Duty Trks	15	12,576	3,675	980	50	118	2,918	42	4,794	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(737)	(215)	(57)	(3)	(7)	(171)	(2)	(281)	0.0
Trans Equip Other	15	(11,792)	(3,446)	(919)	(47)	(111)	(2,736)	(39)	(4,495)	0.0
Stores Equipment	15	14,534	4,247	1,132	58	137	3,372	48	5,540	0.0
Tools,Shop,Garage Equip	15	28,599	8,357	2,228	114	269	6,635	94	10,902	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	0	0	0	0	0	0	0	0	0.0
Laboratory Equip Other	2	21,888	9,589	2,701	147	333	8,987	7	125	0.0
Power Operated Equipment	15	3,095	904	241	12	29	718	10	1,180	0.0
Comm Equip Non-Telephone	15	2,237	654	174	9	21	519	7	853	0.0
Comm Equip Telephone	15	6,337	1,852	494	25	60	1,470	21	2,416	0.0
Misc Equipment	15	118,236	34,549	9,211	473	1,111	27,431	390	45,072	0.0
Other Tangible Property	17	18,885	7,331	1,836	83	219	4,404	210	4,802	0.0
Total Utility Plant in Service		2,115,832	821,180	205,681	9,273	24,601	493,425	23,514	538,158	0.0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	10,388	3,035	809	42	98	2,410	34	3,960
Materials and Supplies	15	2,330	681	182	9	22	541	8	888
Prepayments	15	6,105	1,784	476	24	57	1,416	20	2,327
Deferred OPEB Asset	16	25,251	6,684	1,843	98	225	5,931	78	10,391
Security Deferral AAO	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Tax Offsets	17	(463)	(180)	(45)	(2)	(5)	(108)	(5)	(118)
Deferred Interest Expense	17	(142,719)	(55,404)	(13,872)	(628)	(1,656)	(33,282)	(1,584)	(36,293)
Pensions & misc. changes	16	(620,072)	(164,133)	(45,265)	(2,418)	(5,519)	(145,655)	(1,922)	(255,160)
Total Other Rate Base Elements		(719,180)	(207,532)	(55,873)	(2,875)	(6,778)	(168,747)	(3,371)	(274,005)
Total Original Cost Measure of Value		\$ 1,396,652	\$ 613,648	\$ 149,808	\$ 6,398	\$ 17,823	\$ 324,678	\$ 20,143	\$ 264,154

T&D OP BASIS FOR FACTOR 11	1,322	294	73	3	9	269	34	641	0.0
FACTOR 11		0.2221	0.0551	0.0022	0.0068	0.2034	0.0254	0.4850	1.0000
T&D Mnt BASIS FOR FACTOR 12	1,603	2	1	0	0	0	0	1,599	0.0
FACTOR 12		0.0016	0.0004	0.0000	0.0000	0.0002	0.0000	0.9978	1.0000
A&G BASIS FOR FACTOR 15	172,707	50,463	13,460	688	1,622	40,070	563	65,840	0.0
FACTOR 15		0.2922	0.0779	0.0040	0.0094	0.2320	0.0033	0.3812	1.0000
LABOR BASIS FOR FACTOR 16	185,796	49,175	13,569	719	1,657	43,638	573	76,465	0.0
FACTOR 16		0.2647	0.0730	0.0039	0.0089	0.2349	0.0031	0.4115	1.0000
UPIS BASIS FOR FACTOR 17	2,094,983	813,087	203,654	9,181	24,359	488,563	23,283	532,856	0.0
FACTOR 17		0.3882	0.0972	0.0044	0.0116	0.2332	0.0111	0.2543	1.0000
RATE BASE BASIS FOR FACTOR 18	1,396,652	613,648	149,808	6,398	17,823	324,678	20,143	264,154	0.0
FACTOR 18		0.4393	0.1073	0.0046	0.0128	0.2325	0.0144	0.1891	1.0000
TOTAL COS BASIS FOR FACTOR 19	701,182	240,251	62,372	3,033	7,498	167,008	4,581	216,439	0.0
FACTOR 19		0.3426	0.0890	0.0043	0.0107	0.2382	0.0065	0.3087	1.0000
COS w/o Fire Factor 20	313,753	240,711	62,491	3,038	7,512				0
FACTOR 20		0.7672	0.1992	0.0097	0.0239				1.0000

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.4227	0.1316	0.0081	0.0161	0.4120	0.0005	0.0090	1.0000
2	0.4381	0.1234	0.0067	0.0152	0.4106	0.0003	0.0057	1.0000
3	0.3725	0.1049	0.0057	0.0129	0.3489	0.0078	0.1473	1.0000
4	0.2221	0.0551	0.0022	0.0068	0.2034	0.0254	0.4850	1.0000
5	0.2894	0.0719	0.0030	0.0088	0.2650	0.0180	0.3439	1.0000
6	0.3725	0.1049	0.0057	0.0129	0.3489	0.0078	0.1473	1.0000
7	0.2221	0.0551	0.0022	0.0068	0.2034	0.0254	0.4850	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7583	0.1808	0.0071	0.0214	0.0324	-	-	1.0000
10	0.7847	0.1601	0.0050	0.0173	0.0179	0.0150	-	1.0000
11	0.2221	0.0551	0.0022	0.0068	0.2034	0.0254	0.4850	1.0000
12	0.0016	0.0004	-	-	0.0002	-	0.9978	1.0000
13	0.8071	0.1530	0.0044	0.0155	0.0111	0.0089	-	1.0000
14	0.8142	0.1544	0.0045	0.0157	0.0112	-	-	1.0000
15	0.2922	0.0779	0.0040	0.0094	0.2320	0.0033	0.3812	1.0000
16	0.2647	0.0730	0.0039	0.0089	0.2349	0.0031	0.4115	1.0000
17	0.3882	0.0972	0.0044	0.0116	0.2332	0.0111	0.2543	1.0000
18	0.4393	0.1073	0.0046	0.0128	0.2325	0.0144	0.1891	1.0000
19	0.3426	0.0890	0.0043	0.0107	0.2382	0.0065	0.3087	1.0000
20	0.7672	0.1992	0.0097	0.0239	-	-	-	1.0000

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	2,108	1,330	765	0	0	0	0	13	0.0
Labor & Exp Oper SS	2	512	323	186	0	0	0	0	3	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		2,620	1,653	951	0	0	0	0	16	0.0
Misc Exp Oper SS	2	4,322	2,727	1,569	0	0	0	0	26	0.0
Misc Exp Oper SS	2	0	0	0	0	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	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	778	491	282	0	0	0	0	5	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		5,100	3,218	1,852	0	0	0	0	31	0.0
TOTAL SS EXPENSE		7,720	4,871	2,803	0	0	0	0	46	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	6,432	6,371	0	0	0	0	0	61	0.0
Labor & Exp Oper Pump	6	22,506	12,070	6,945	0	0	0	0	3,491	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		28,938	18,441	6,945	0	0	0	0	3,552	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	18,685	10,021	5,766	0	0	0	0	2,898	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		18,685	10,021	5,766	0	0	0	0	2,898	0.0
TOTAL PUMPING EXPENSES		47,623	28,462	12,712	0	0	0	0	6,450	0.0
WATER TREATMENT										
Super & Eng Oper WT	2	11,260	7,104	4,089	0	0	0	0	68	0.0
Chemicals	1	6,979	6,913	0	0	0	0	0	66	0.0
Labor & Exp Oper WT	2	3,380	2,132	1,227	0	0	0	0	20	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	1,411	890	512	0	0	0	0	8	0.0
Misc Exp Oper WT	1	5,501	5,449	0	0	0	0	0	52	0.0
Misc Exp Oper WT	2	1,271	802	462	0	0	0	0	8	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		29,802	23,290	6,290	0	0	0	0	222	0.0
Super & Eng Maint WT	2	18,828	11,879	6,836	0	0	0	0	113	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	15,715	9,915	5,706	0	0	0	0	94	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		34,543	21,793	12,543	0	0	0	0	207	0.0
TOTAL WT EXPENSE		64,345	45,083	18,832	0	0	0	0	430	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	1,540	233	0	521	0	0	0	786	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	1,322	200	0	447	0	0	0	675	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,166	328	0	732	0	0	0	1,106	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Misc Exp Oper TD	11	442	67	0	149	0	0	0	226	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	15	2	0	5	0	0	0	8	0.0
TOTAL T & D EXPENSE OPERATION		5,485	832	0	1,854	0	0	0	2,800	0.0
Super & Eng Maint TD	12	1,540	0	0	0	3	0	0	1,537	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	1	0	0	0	0	0	0	1	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	3	0	0	0	3	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	1,599	0	0	0	0	0	0	1,599	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	53,755	5	0	11	102	0	0	53,637	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	0	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	0	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		56,898	6	0	11	108	0	0	56,773	0.0
TOTAL T & D EXPENSE		62,383	837	0	1,865	108	0	0	59,572	0.0
CUSTOMER ACCOUNTS										
Supervision CA	13	1,540	0	0	0	0	0	1,526	14	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	2,221	0	0	0	0	0	2,201	20	0.0
Uncollectible Accts	13	1,581	0	0	0	0	0	1,567	14	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	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	4,206	0	0	0	0	0	4,169	37	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		9,548	0	0	0	0	0	9,463	85	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	28,340	9,930	5,637	306	17	0	1,553	10,897	0.0
Other Supplies & Exp AG	15	10	4	2	0	0	0	1	4	0.0
Other Supplies & Exp AG	15	6,918	2,424	1,376	75	4	0	379	2,660	0.0
Other Supplies & Exp AG	15	7,490	2,624	1,490	81	4	0	410	2,880	0.0
Mgmt Fees-Coporate/Shared Service Center	15	95,560	33,484	19,007	1,032	57	0	5,237	36,743	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	11,467	4,018	2,281	124	7	0	628	4,409	0.0
Outside Services AG	15	28,323	9,924	5,633	306	17	0	1,552	10,890	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	8,932	3,130	1,777	96	5	0	489	3,434	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	2,053	719	408	22	1	0	113	789	0.0
Injuries & Damages	16	39	14	8	0	0	0	1	16	0.0
Employee Pension & Benefits	16	21,864	7,770	4,410	238	15	0	363	9,067	0.0
Employee Pension & Benefits	16	9,657	3,432	1,948	105	7	0	160	4,005	0.0
Employee Pension & Benefits	16	8,325	2,959	1,679	91	6	0	138	3,452	0.0
Reg Commision Exp	15	(167)	(59)	(33)	(2)	(0)	0	(9)	(64)	0.0
Rents AG	15	201	70	40	2	0	0	11	77	0.0
Goodwill Advertising Exp	15	286	100	57	3	0	0	16	110	0.0
Misc Exp AG	15	14,065	4,928	2,798	152	8	0	771	5,408	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		243,363	85,474	48,517	2,632	150	0	11,813	94,778	0.0
General Plant Maint AG	15	218	76	43	2	0	0	12	84	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		218	76	43	2	0	0	12	84	0.0
TOTAL A & G EXPENSE		<u>243,581</u>	<u>85,550</u>	<u>48,560</u>	<u>2,635</u>	<u>150</u>	<u>0</u>	<u>11,825</u>	<u>94,861</u>	0.0
										0.0
Total Operation & Maintenance Expenses		<u>435,200</u>	<u>164,803</u>	<u>82,907</u>	<u>4,500</u>	<u>258</u>	<u>0</u>	<u>21,288</u>	<u>161,445</u>	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	588	371	214	0	0	0	0	4	0.0
Struct & Imp P	6	999	536	308	0	0	0	0	155	0.0
Struct & Imp WT	2	4,468	2,819	1,622	0	0	0	0	27	0.0
Struct & Imp TD	7	704	107	0	238	0	0	0	359	0.0
Struct & Imp Offices	15	104	36	21	1	0	0	6	40	0.0
Struct & Imp Store,Shop,Gar	15	12	4	2	0	0	0	1	5	0.0
Struct & Imp Misc	15	422	148	84	5	0	0	23	162	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	30	19	11	0	0	0	0	0	0.0
Wells & Springs	2	3,490	2,202	1,267	0	0	0	0	21	0.0
Supply Mains	2	1,279	807	464	0	0	0	0	8	0.0
Power Generation Equip Othe	6	43	23	13	0	0	0	0	7	0.0
Pump Equip Electric	6	2,650	1,421	818	0	0	0	0	411	0.0
Pump Equip Other	6	475	255	147	0	0	0	0	74	0.0
WT Equip Non-Media	2	7,732	4,878	2,807	0	0	0	0	46	0.0
Dist Reservoirs & Standpipe	5	1,191	235	0	525	0	0	0	431	0.0
Elevated Tanks & Standpipes	5	539	107	0	237	0	0	0	195	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	3,724	565	0	1,259	0	0	0	1,901	0.0
TD Mains 4 & Less "	4	976	148	0	330	0	0	0	498	0.0
TD Mains 6 to 8" "	4	5,931	899	0	2,005	0	0	0	3,027	0.0
TD Mains 10 to 16" "	3	12	6	4	0	0	0	0	2	0.0
TD Mains 18 & Grtr "	3	6	3	2	0	0	0	0	1	0.0
Services	10	7,565	0	0	0	0	7,452	0	113	0.0
Meters Bronze Case	9	949	0	0	0	949	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	413	0	0	0	413	0	0	0	0.0
Meters Other-Rem Rdr Units	9	291	0	0	0	291	0	0	0	0.0
Meter Installations	9	2,475	0	0	0	2,475	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	1,777	0	0	0	0	0	0	1,777	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	123	43	24	1	0	0	7	47	0.0
Comp & Periph Equip	15	2,032	712	404	22	1	0	111	781	0.0
Computer Software	15	5,951	2,085	1,184	64	4	0	326	2,288	0.0
Comp Software Personal	15	78	27	16	1	0	0	4	30	0.0
Data Handling Equipment	15	3,148	1,103	626	34	2	0	173	1,210	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Other Office Equipment	15	206	72	41	2	0	0	11	79	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	459	161	91	5	0	0	25	176	0.0
Tools,Shop,Garage Equip	15	1,998	700	397	22	1	0	109	768	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	1,032	651	375	0	0	0	0	6	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	230	81	46	2	0	0	13	88	0.0
Comm Equip Non-Telephone	15	473	166	94	5	0	0	26	182	0.0
Comm Equip Telephone	15	11	4	2	0	0	0	1	4	0.0
Misc Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Tangible Property	15	8,328	2,918	1,656	90	5	0	456	3,202	0.0
Total Depreciation Expense		<u>72,914</u>	<u>24,312</u>	<u>12,741</u>	<u>4,848</u>	<u>4,142</u>	<u>7,452</u>	<u>1,292</u>	<u>18,127</u>	
Amort-Other UP	18	(3,191)	(848)	(345)	(553)	(305)	(477)	(13)	(649)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	1,486	512	249	87	46	74	50	468	0.0
Property Taxes	18	29,658	7,883	3,206	5,143	2,835	4,434	122	6,035	0.0
FUTA	16	151	54	30	2	0	0	3	63	0.0
FICA	16	9,543	3,392	1,925	104	7	0	158	3,957	0.0
SUTA	16	338	120	68	4	0	0	6	140	0.0
Other Taxes & Licenses	15	81	28	16	1	0	0	4	31	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>41,257</u>	<u>11,988</u>	<u>5,495</u>	<u>5,340</u>	<u>2,889</u>	<u>4,508</u>	<u>342</u>	<u>10,695</u>	0.0
Required Current Income Taxes	18	56,117	14,916	6,066	9,731	5,365	8,389	230	11,420	0.0
Utility Income Available for Return	18	100,204	26,634	10,832	17,375	9,580	14,980	411	20,392	0.0
Total Cost of Service		702,501	241,805	117,696	41,241	21,928	34,852	23,550	221,429	0.0
Less: Other Water Revenues	19	3,515	3,515	0	0	0	0	0	0	0.0
Revenue Shift	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>3,515</u>	<u>3,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
Total Cost of Service Related to Sales of Water		<u>706,016</u>	<u>245,320</u>	<u>117,696</u>	<u>41,241</u>	<u>21,928</u>	<u>34,852</u>	<u>23,550</u>	<u>221,429</u>	0.0
Reallocation of Public Fire	20	0	130,837	63,684	22,312	0	0	0	(216,834)	0.0
Total		<u>\$ 706,016</u>	<u>\$ 376,158</u>	<u>\$ 181,380</u>	<u>\$ 63,553</u>	<u>\$ 21,928</u>	<u>\$ 34,852</u>	<u>\$ 23,550</u>	<u>\$ 4,595</u>	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	872	255	118	110	59	92	6	232	0.0
Franchises	17	1,092	319	148	138	74	116	8	290	0.0
Land & Ld Rights SS	2	11,981	7,559	4,350	0	0	0	0	72	0.0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights WT	2	1,468	926	533	0	0	0	0	9	0.0
Land & Ld Rights TD	7	498	75	0	168	0	0	0	254	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	20,483	12,923	7,437	0	0	0	0	123	0.0
Struct & Imp P	6	52,284	28,040	16,135	0	0	0	0	8,109	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	146,007	92,116	53,015	0	0	0	0	876	0.0
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	22,132	3,355	0	7,481	0	0	0	11,296	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	4,218	1,478	839	46	3	0	231	1,622	0.0
Struct & Imp Leasehold	15	2	1	0	0	0	0	0	1	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	458	160	91	5	0	0	25	176	0.0
Struct & Imp Misc	15	17,217	6,033	3,424	186	10	0	943	6,620	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	142,930	90,175	51,898	0	0	0	0	858	0.0
Supply Mains	2	1,796	1,133	652	0	0	0	0	11	0.0
Supply Mains Nth Plt (STL)	2	48,770	30,769	17,708	0	0	0	0	293	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	1,318	707	407	0	0	0	0	204	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	73,750	39,552	22,759	0	0	0	0	11,439	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	19,031	10,206	5,873	0	0	0	0	2,952	0.0
WT Equip Non-Media	2	106,061	66,914	38,511	0	0	0	0	636	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WT Equip Filter Media	5	72,216	14,270	0	31,811	0	0	0	26,135	0.0
Dist Reservoirs & Standpipe	5	33,833	6,685	0	14,903	0	0	0	12,244	0.0
Elevated Tanks & Standpipes	5	21,857	4,319	0	9,628	0	0	0	7,910	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	130,508	19,785	0	44,112	0	0	0	66,611	0.0
TD Mains 4 & Less "	4	64,274	9,744	0	21,725	0	0	0	32,805	0.0
TD Mains 6 to 8" "	4	387,670	58,771	0	131,032	0	0	0	197,867	0.0
TD Mains 10 to 16" "	3	780	418	241	0	0	0	0	121	0.0
TD Mains 18 & Grtr "	3	393	211	121	0	0	0	0	61	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	225,124	0	0	0	0	221,747	0	3,377	0.0
Meters Bronze Case	9	35,641	0	0	0	35,641	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	976	0	0	0	976	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	11,800	0	0	0	11,800	0	0	0	0.0
Meter Installations	9	93,708	0	0	0	93,708	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	63,010	0	0	0	0	0	0	63,010	0.0
Other P/E Intangible	15	5,496	1,926	1,093	59	3	0	301	2,113	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	2,996	1,050	596	32	2	0	164	1,152	0.0
Comp & Periph Equip	15	13,190	4,622	2,623	142	8	0	723	5,072	0.0
Computer Software	15	24,096	8,443	4,793	260	14	0	1,320	9,265	0.0
Comp Software Personal	15	351	123	70	4	0	0	19	135	0.0
Data Handling Equipment	15	39,477	13,833	7,852	426	24	0	2,163	15,179	0.0
Other Office Equipment	15	2,210	774	440	24	1	0	121	850	0.0
Trans Equip Lt Duty Trks	15	12,576	4,407	2,501	136	8	0	689	4,835	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(737)	(258)	(147)	(8)	(0)	0	(40)	(283)	0.0
Trans Equip Other	15	(11,792)	(4,132)	(2,345)	(127)	(7)	0	(646)	(4,534)	0.0
Stores Equipment	15	14,534	5,093	2,891	157	9	0	796	5,588	0.0
Tools,Shop,Garage Equip	15	28,599	10,021	5,688	309	17	0	1,567	10,996	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	0	0	0	0	0	0	0	0	0.0
Laboratory Equip Other	2	21,888	13,809	7,948	0	0	0	0	131	0.0
Power Operated Equipment	15	3,095	1,084	616	33	2	0	170	1,190	0.0
Comm Equip Non-Telephone	15	2,237	784	445	24	1	0	123	860	0.0
Comm Equip Telephone	15	6,337	2,220	1,260	68	4	0	347	2,437	0.0
Misc Equipment	15	118,236	41,430	23,517	1,277	71	0	6,479	45,462	0.0
Other Tangible Property	17	18,885	5,513	2,559	2,380	1,282	1,998	140	5,014	0.0
Total Utility Plant in Service		2,115,832	617,640	286,661	266,541	143,710	223,953	15,652	561,675	0

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	10,388	3,640	2,066	112	6	0	569	3,994	0.0
Materials and Supplies	15	2,330	816	463	25	1	0	128	896	0.0
Prepayments	15	6,105	2,139	1,214	66	4	0	335	2,347	0.0
OPEB's Contributed to External Fund	16	25,251	8,974	5,093	275	18	0	419	10,472	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	(463)	(135)	(63)	(58)	(31)	(49)	(3)	(123)	0.0
Deferred Income Taxes	17	(142,719)	(41,660)	(19,338)	(17,983)	(9,691)	(15,100)	(1,056)	(37,892)	0.0
Pensions	16	(620,072)	(220,374)	(125,069)	(6,759)	(434)	0	(10,293)	(257,144)	0.0
Total Other Rate Base Elements		(719,180)	(246,599)	(135,633)	(24,321)	(10,127)	(15,149)	(9,902)	(277,450)	0.0
Total Original Cost Measure of Value		\$ 1,396,652	\$ 371,041	\$ 151,029	\$ 242,220	\$ 133,583	\$ 208,804	\$ 5,749	\$ 284,225	0.0

T&D OP BASIS FOR FACTOR 11	1,322	200	0	447	0	0	0	675	0.0
FACTOR 11		0.1516	0.0000	0.3380	0.0000	0.0000	0.0000	0.5104	1.0000
T&D Mnt BASIS FOR FACTOR 12	1,603	0	0	0	3	0	0	1,600	0.0
FACTOR 12		0.0001	0.0000	0.0002	0.0019	0.0000	0.0000	0.9978	1.0000
A&G BASIS FOR FACTOR 15	172,707	60,520	34,347	1,865	108	0	9,463	66,404	0.0
FACTOR 15		0.3504	0.1989	0.0108	0.0006	0.0000	0.0548	0.3845	1.0000
LABOR BASIS FOR FACTOR 16	185,796	66,039	37,484	2,019	125	0	3,091	77,038	0.0
FACTOR 16		0.3554	0.2017	0.0109	0.0007	0.0000	0.0166	0.4147	1.0000
UPIS BASIS FOR FACTOR 17	2,094,983	611,554	283,836	263,915	142,295	221,747	15,497	556,139	0.0
FACTOR 17		0.2919	0.1355	0.1260	0.0679	0.1058	0.0074	0.2655	1.0000
RATE BASE BASIS FOR FACTOR 18	1,396,652	371,041	151,029	242,220	133,583	208,804	5,749	284,225	0.0
FACTOR 18		0.2658	0.1081	0.1734	0.0956	0.1495	0.0041	0.2035	1.0000
TOTAL COS BASIS FOR FACTOR 19	701,182	241,352	117,480	41,155	21,882	34,778	23,509	221,025	0.0
FACTOR 19		0.3443	0.1675	0.0587	0.0312	0.0496	0.0335	0.3152	1.0000
TOTAL COS BASIS FOR FACTOR 20	400,742	241,805	117,696	41,241					0.0
FACTOR 20		0.6034	0.2937	0.1029					1.0000

		2	4	6	8	10	12	14	
		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9905	-	-	-	-	-	-	0.0095	1.0000
2	0.6309	0.3631	-	-	-	-	-	0.0060	1.0000
3	0.5363	0.3086	-	-	-	-	-	0.1551	1.0000
4	0.1516	-	0.3380	-	-	-	-	0.5104	1.0000
5	0.1976	-	0.4405	-	-	-	-	0.3619	1.0000
6	0.5363	0.3086	-	-	-	-	-	0.1551	1.0000
7	0.1516	-	0.3380	-	-	-	-	0.5104	1.0000
8	-	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	-	0.9850	-	0.0150	1.0000
11	0.1516	-	0.3380	-	-	-	-	0.5104	1.0000
12	0.0001	-	0.0002	0.0019	-	-	-	0.9978	1.0000
13	-	-	-	-	-	-	0.9911	0.0089	1.0000
14	-	-	-	-	-	-	1.0000	-	1.0000
15	0.3504	0.1989	0.0108	0.0006	-	-	0.0548	0.3845	1.0000
16	0.3554	0.2017	0.0109	0.0007	-	-	0.0166	0.4147	1.0000
17	0.2919	0.1355	0.1260	0.0679	0.1058	0.0074	0.2655	1.0000	1.0000
18	0.2658	0.1081	0.1734	0.0956	0.1495	0.0041	0.2035	1.0000	1.0000
19	0.3443	0.1675	0.0587	0.0312	0.0496	0.0335	0.3152	1.0000	1.0000
20	0.6034	0.2937	0.1029	-	-	-	-	1.0000	1.0000

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

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMOUNT OF WATER CONSUMED

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	44.8	0.4227
Commercial	13.9	0.1316
Industrial	0.9	0.0081
Other Public Authority	1.7	0.0161
Sales for Resale	43.7	0.4120
Private Fire Protection	0.0	0.0005
Public Fire Protection	1.0	0.0090
Total	106.0	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 0.6369	(4)	(5)=(4)x 0.3631	(6)=(3)+(5)
Residential	0.4227	0.2692	0.4652	0.1689	0.4381
Commercial	0.1316	0.0838	0.1090	0.0396	0.1234
Industrial	0.0081	0.0052	0.0042	0.0015	0.0067
Other Public Authority	0.0161	0.0103	0.0135	0.0049	0.0152
Sales for Resale	0.4120	0.2624	0.4081	0.1482	0.4106
Private Fire Protection	0.0005	0.0003			0.0003
Public Fire Protection	0.0090	0.0057			0.0057
Total	1.0000	0.6369	1.0000	0.3631	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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

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

Customer Classification	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)
Residential	44.8	1.00	44.8	0.4652
Commercial	13.9	0.75	10.5	0.1090
Industrial	0.9	0.50	0.4	0.0042
Other Public Authority	1.7	0.75	1.3	0.0135
Sales for Resale	43.7	0.90	39.3	0.4081
Total	105.0		96.3	1.0000

The weighting of the factors is based on the maximum day ratio of 1.55, based on a review of maximum day ratios experienced during the period 1990 through 2006 .

	Maximum Day Ratio	Weight
Average Day	1.00	0.6369
Maximum Day Extra Capacity	0.57	0.3631
Total	1.57	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5415	(4)	(5)=(4) X 0.3086	(6)	(7)=(6) X 0.1499	(8)=(3)+(5)+(7)
Residential	0.4227	0.2289	0.4652	0.1436			0.3725
Commercial	0.1316	0.0713	0.1090	0.0336			0.1049
Industrial	0.0081	0.0044	0.0042	0.0013			0.0057
Other Public Authority	0.0161	0.0087	0.0135	0.0042			0.0129
Sales for Resale	0.4120	0.2231	0.4081	0.1259			0.3489
Private Fire Protection	0.0005	0.0003			0.0497	0.0075	0.0078
Public Fire Protection	0.0090	0.0049			0.9503	0.1424	0.1473
Total	1.0000	0.5416	1.0000	0.3086	1.0000	0.1499	1.0000

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.57. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	130,000	0.5415
Maximum Day Extra Capacity	<u>0.57</u>	<u>74,100</u>	<u>0.3086</u>
Subtotal	<u><u>1.57</u></u>	204,100	0.8501
Fire Protection		<u>36,000</u>	<u>0.1499</u>
Total		<u><u>240,100</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the deliverability of 300 gallons per minute for 2 hours.

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1531	(5)	(6)=(5) X 0.3380	(7)	(8)=(7) X 0.5089	(9)=(4)+(6)+(8)
Residential	1.87	0.4227	0.0647	0.4656	0.1574			0.2221
Commercial	0.58	0.1316	0.0201	0.1036	0.0350			0.0551
Industrial	0.04	0.0081	0.0012	0.0031	0.0010			0.0022
Other Public Authority	0.07	0.0161	0.0025	0.0127	0.0043			0.0068
Sales for Resale	1.82	0.4120	0.0631	0.4150	0.1403			0.2034
Private Fire Protection	0.00	0.0005	0.0001			0.0497	0.0253	0.0254
Public Fire Protection	0.04	0.0090	0.0014			0.9503	0.4836	0.4850
Total	4.42	1.0000	0.1531	1.0000	0.3380	1.0000	0.5089	1.0000

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

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

FACTOR 4. Continued

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.**

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.25 and the average daily system sendout for 2006 of 0.130 MGD. The system demand for fire protection is 300 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	90.3	0.1531
Maximum Hour Extra Capacity	2.21	199	0.3380
Subtotal	3.21	290	0.4911
Fire Protection		300	0.5089
Total		590	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1.87	3.5	6.53	0.4656
Commercial	0.58	2.5	1.45	0.1036
Industrial	0.04	1.2	0.04	0.0031
Other Public Authority	0.07	2.5	0.18	0.0127
Sales for Resale	1.82	3.2	5.82	0.4150
Total	4.37		14.03	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).

MISSOURI-AMERICAN WATER COMPANY
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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 0.1995	(5)	(6)=(5) X 0.4405	(7)	(8)=(7) X 0.3600	(9)=(4)+(6)+(8)
Residential	1.867	0.4227	0.0843	0.4656	0.2051			0.2894
Commercial	0.581	0.1316	0.0263	0.1036	0.0456			0.0719
Industrial	0.036	0.0081	0.0016	0.0031	0.0014			0.0030
Other Public Authority	0.071	0.0161	0.0032	0.0127	0.0056			0.0088
Sales for Resale	1.819	0.4120	0.0822	0.4150	0.1828			0.2650
Private Fire Protection	0.002	0.0005	0.0001			0.0497	0.0179	0.0180
Public Fire Protection	0.040	0.0090	0.0018			0.9503	0.3421	0.3439
Total	4.416	1.0000	0.1995	1.0000	0.4405	1.0000	0.3600	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 2 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 2 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{300 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{100,000 \text{ Gallons}} = 0.3600$$

$$\text{General Service Weight} = 1.0000 - 0.3600 = 0.6400$$

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	31.18	0.1995
Extra Capacity Maximum Hour	2.21	68.82	0.4405
Total	3.21	100.00	0.6400

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

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 0.0000	(4)	(5)=(4)X 1.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4381	0.0000	0.3725	0.3725	0.2221	0.0000	0.3725
Commercial	0.1234	0.0000	0.1049	0.1049	0.0551	0.0000	0.1049
Industrial	0.0067	0.0000	0.0057	0.0057	0.0022	0.0000	0.0057
Other Public Authority	0.0152	0.0000	0.0129	0.0129	0.0068	0.0000	0.0129
Sales for Resale	0.4106	0.0000	0.3489	0.3489	0.2034	0.0000	0.3489
Private Fire Protection	0.0003	0.0000	0.0078	0.0078	0.0254	0.0000	0.0078
Public Fire Protection	0.0057	0.0000	0.1473	0.1473	0.4850	0.0000	0.1473
Total	1.0000	0.0000	1.0000	1.0000	1.0000	0.0000	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	0	0.0000
Associated with Maximum Day and Fire	100	1.0000
Associated with Maximum Hour	0	0.0000
Total	100	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3725	0.0000	0.2221	0.2221	0.2221
Commercial	0.1049	0.0000	0.0551	0.0551	0.0551
Industrial	0.0057	0.0000	0.0022	0.0022	0.0022
Other Public Authority	0.0129	0.0000	0.0068	0.0068	0.0068
Sales for Resale	0.3489	0.0000	0.2034	0.2034	0.2034
Private Fire Protection	0.0078	0.0000	0.0254	0.0254	0.0254
Public Fire Protection	0.1473	0.0000	0.4850	0.4850	0.4850
Total	1.0000	0.0000	1.0000	1.0000	1.0000

Assigned 100% to Maximum Hour Function. No Plant functionalization was performed.

	Total Footage of Mains	Weight
Transmission Mains	9,795	0.1339
Distribution Mains	63,360	0.8661
Total	73,155	1.0000

NO FUNCTIONALIZATION
ASSIGN ALL TO MAX HOUR

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	365	0.7583
Commercial	87	0.1808
Industrial	3	0.0071
Other Public Authority	10	0.0214
Sales for Resale	16	0.0324
Private Fire	0	0.0000
Total	482	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	364	0.7847
Commercial	74	0.1601
Industrial	2	0.0050
Other Public Authority	8	0.0173
Sales for Resale	8	0.0179
Private Fire Protection	7	0.0150
Total	464	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 294	0.2221
Commercial	73	0.0551
Industrial	3	0.0022
Other Public Authority	9	0.0068
Sales for Resale	269	0.2034
Private Fire Protection	34	0.0254
Public Fire Protection	641	0.4850
Total	1,322	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2	0.0016
Commercial	1	0.0004
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0002
Private Fire Protection	0	0.0000
Public Fire Protection	1,599	0.9978
Total	\$1,603	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	364	0.8071
Commercial	69	0.1530
Industrial	2	0.0044
Other Public Authority	7	0.0155
Sales for Resale	5	0.0111
Private Fire Protection	4	0.0089
Public Fire Protection	0	0.0000
Total	451	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	364	0.8142
Commercial	69	0.1544
Industrial	2	0.0045
Other Public Authority	7	0.0157
Sales for Resale	5	0.0112
Total	447	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	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$50,463	0.2922
Commercial	13,460	0.0779
Industrial	688	0.0040
Other Public Authority	1,622	0.0094
Sales for Resale	40,070	0.2320
Private Fire Protection	563	0.0033
Public Fire Protection	65,840	0.3812
Total	<u>\$172,707</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification (1)	Direct Labor Expense (2)	Allocation Factor (3)
Residential	\$49,175	0.2646
Commercial	13,569	0.0730
Industrial	719	0.0039
Other Public Authority	1,657	0.0089
Sales for Resale	43,638	0.2349
Private Fire Protection	573	0.0031
Public Fire Protection	76,465	0.4116
Total	\$185,796	1.0000

FACTOR 17.

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

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

Customer Classification (1)	Original Cost Less Depreciation (2)	Allocation Factor (3)
Residential	\$813,087	0.3882
Commercial	203,654	0.0972
Industrial	9,181	0.0044
Other Public Authority	24,359	0.0116
Sales for Resale	488,563	0.2332
Private Fire Protection	23,283	0.0111
Public Fire Protection	532,856	0.2543
Total	\$2,094,983	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$613,648	0.4393
Commercial	149,808	0.1073
Industrial	6,398	0.0046
Other Public Authority	17,823	0.0128
Sales for Resale	324,678	0.2325
Private Fire Protection	20,143	0.0144
Public Fire Protection	264,154	0.1891
Total	<u>\$1,396,652</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$240,251	0.3426
Commercial	62,372	0.0890
Industrial	3,033	0.0043
Other Public Authority	7,498	0.0107
Sales for Resale	167,008	0.2382
Private Fire Protection	4,581	0.0065
Public Fire Protection	216,439	0.3087
Total	<u>\$701,182</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	362.00	362.00	58.00	58.00	0.00	0.00	6.00	6.00	1.00	1.00	427.00	427.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	2.00	3.40	7.00	11.90	2.00	3.40	0.00	0.00	1.00	1.70	12.00	20.40
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	4.00	17.20	0.00	0.00	1.00	4.30	3.00	12.90	8.00	34.40
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>364.00</u>	<u>365.40</u>	<u>69.00</u>	<u>87.10</u>	<u>2.00</u>	<u>3.40</u>	<u>7.00</u>	<u>10.30</u>	<u>5.00</u>	<u>15.60</u>	<u>447.00</u>	<u>481.80</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY
BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	362.00	362.00	58.00	58.00	0.00	0.00	6.00	6.00	1.00	1.00	0.00	0.00	427.00	427.00
1	1.17	2.00	2.34	7.00	8.19	2.00	2.34	0.00	0.00	1.00	1.17	0.00	0.00	12.00	14.04
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	4.00	8.16	0.00	0.00	1.00	2.04	3.00	6.12	0.00	0.00	8.00	16.32
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.24	1.00	4.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>364.00</u>	<u>364.34</u>	<u>69.00</u>	<u>74.35</u>	<u>2.00</u>	<u>2.34</u>	<u>7.00</u>	<u>8.04</u>	<u>5.00</u>	<u>8.29</u>	<u>2.00</u>	<u>6.97</u>	<u>449.00</u>	<u>464.33</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	0	0	
3 -inch	9.00	0	0	
4 -inch	16.00	0	0	
6 -inch	36.00	1	36	
8 -inch	64.00	0	0	
10 -inch	100.00	0	0	
12 -inch	144.00	0	0	
Private Hydrants	6.30	3	19	
Total Private Fire Protection		4	55	0.0497
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1 - 4.5"	6.30	13	82
4 1/4" Valve	2- 2-1/2" & 1 - 4.5"	18.10	1	18
4 1/2" Valve	2- 2-1/2" & 1 - 4.5"	6.30	12	76
4 1/2" Valve	2- 2-1/2" & 1 - 4.5"	20.30	17	345
5 1/4" Valve	2- 2-1/2"	26.50	19	504
5 1/2" Valve	2- 2-1/2"	26.50	1	27
Total Public Fire Protection		63	1,052	0.9503
Total Fire Protection		67	1,107	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B)	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 3,056,410	57.3%	\$ 2,919,103	54.5%	\$ 3,058,002	57.3%	\$ 138,899	4.8%
Commercial	1,478,431	27.7%	\$ 1,591,086	29.7%	\$ 1,478,431	27.7%	(112,655)	-7.1%
Industrial	203,311	3.8%	\$ 263,551	4.9%	\$ 203,311	3.8%	(60,240)	-22.9%
Public Authority	518,978	9.7%	\$ 427,605	8.0%	\$ 518,978	9.7%	91,373	21.4%
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Private Fire Service	79,809	1.5%	\$ 150,257	2.8%	\$ 79,810	1.5%	(70,447)	
					\$ -			
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	5,336,940	100.0%	5,351,602	99.9%	5,338,532	100.0%	(13,070)	-0.2%
Other Revenues	39,715		39,715		39,715		-	0.0%
Total	<u>\$ 5,376,655</u>		<u>\$ 5,391,317</u>		<u>\$ 5,378,247</u>		<u>\$ (13,070)</u>	-0.2%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	524,484	\$2,919,103	524,484	\$3,058,002	\$138,899	4.76%
5	Commercial & Interruptible	427,037	1,591,086	427,037	1,478,431	(112,655)	-7.08%
6	Industrial	110,459	263,551	110,459	203,311	(60,240)	-22.86%
7	Other Public Authority	109,871	427,605	109,871	518,978	91,373	21.37%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	150,257	0	79,810	(70,447)	-46.88%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,171,851</u>	<u>5,351,602</u>	<u>1,171,851</u>	<u>5,338,532</u>	<u>(\$13,070)</u>	<u>-0.24%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		39,715		39,715	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0	0	0.00%
23							
24			<u>\$5,391,317</u>		<u>\$5,378,247</u>	<u>(13,070)</u>	<u>-0.24%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Company: Missouri-American Water Company
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	461	\$87.94	\$40,509	\$46.71	\$21,517	(\$18,992)	-46.88%
5								
6	2"	106	9.77	1,039	\$5.19	552	(487)	-46.87%
7								
8	3"	0 12	21.99	260	\$11.68	138	(122)	-46.92%
9								
10	4"	0 295	39.09	11,543	\$20.76	6,131	(5,412)	-46.89%
11								
12	6"	0 572	87.94	50,281	\$46.71	26,707	(23,574)	-46.88%
13								
14	8"	0 224	156.33	35,084	\$83.03	18,635	(16,449)	-46.88%
15								
16	10"	0 47	244.27	11,541	\$129.74	6,130	(5,411)	-46.89%
17								
18	12"	0 0	0.00	0	\$0.00	0	0	0.00%
19								
20								
21								
22	Total	1,718		\$150,257		\$79,810	(\$70,447)	-46.88%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
30								
31								
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40								

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	4,181	2,000	1,409	239	521	0	2	11
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		4,181	2,000	1,409	239	521	0	2	11
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	478	229	161	27	60	0	0	1
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		478	229	161	27	60	0	0	1
TOTAL SS EXPENSE		4,659	2,228	1,570	266	580	0	2	13
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	206,009	90,438	73,277	14,276	26,822	0	185	1,009
Labor & Exp Oper Pump	6	18	8	6	1	2	0	0	0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		206,027	90,446	73,283	14,277	26,825	0	185	1,010

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		206,027	90,446	73,283	14,277	26,825	0	185	1,010
WATER TREATMENT									
Super & Eng Oper WT	2	10,267	4,911	3,459	586	1,278	0	5	28
Chemicals	1	244,352	107,271	86,916	16,934	31,815	0	220	1,197
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	320,592	153,339	108,007	18,306	39,914	0	160	866
Misc Exp Oper WT	2	1,018	487	343	58	127	0	1	3
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		576,229	266,007	198,725	35,884	73,133	0	386	2,093
Super & Eng Maint WT	2	3,906	1,868	1,316	223	486	0	2	11
Struct & Improve Maint WT	2	61,816	29,567	20,826	3,530	7,696	0	31	167
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	34,802	16,646	11,725	1,987	4,333	0	17	94
TOTAL WT EXPENSE - MAINTENANCE		100,524	48,081	33,867	5,740	12,515	0	50	271
TOTAL WT EXPENSE		676,753	314,088	232,592	41,624	85,649	0	436	2,365
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	33	14	8	1	3	0	1	6
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	40,325	16,126	9,984	1,242	3,718	0	1,508	7,746
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	2,210	1,542	463	12	193	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	7,428	3,086	1,824	219	683	0	264	1,353
Misc Exp Oper TD	11	1,714	712	421	51	158	0	61	312
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		51,710	21,479	12,701	1,525	4,754	0	1,834	9,417

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
Super & Eng Maint TD	12	17,055	11,239	3,037	177	948	0	670	982
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	19,356	7,740	4,793	596	1,785	0	724	3,718
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	45,156	34,775	6,697	72	1,797	0	1,815	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	60	42	13	0	5	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
Mat and Sup Maint TD	12	200,340	132,024	35,681	2,084	11,139	0	7,873	11,540
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		<u>281,967</u>	<u>185,820</u>	<u>50,220</u>	<u>2,930</u>	<u>15,674</u>	<u>0</u>	<u>11,083</u>	<u>16,240</u>
TOTAL T & D EXPENSE		333,677	207,299	62,921	4,454	20,428	0	12,917	25,657
CUSTOMER ACCOUNTS									
Supervision CA	13	1,468	1,212	195	1	40	0	20	0
Meter Reading Exp CA	14	66,873	55,946	9,008	67	1,852	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	136,789	112,919	18,179	137	3,734	0	1,819	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	40,748	33,637	5,415	41	1,112	0	542	0
Misc Cust Accts Exp CA	13	12,995	10,727	1,727	13	355	0	173	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		258,873	214,442	34,525	259	7,094	0	2,554	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	157,890	96,723	37,530	4,547	12,568	0	2,400	4,121
Other Supplies & Exp AG	15	3,030	1,856	720	87	241	0	46	79
Other Supplies & Exp AG	15	56,283	34,479	13,378	1,621	4,480	0	856	1,469
Other Supplies & Exp AG	15	59,848	36,663	14,226	1,724	4,764	0	910	1,562
Mgmt Fees-Corporate/Shared Service Center	15	683,389	418,644	162,442	19,682	54,398	0	10,388	17,836
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	149,265	91,440	35,480	4,299	11,881	0	2,269	3,896
Outside Services AG	15	83,590	51,207	19,869	2,407	6,654	0	1,271	2,182
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	131,789	80,734	31,326	3,796	10,490	0	2,003	3,440
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	5,842	3,579	1,389	168	465	0	89	152
Injuries & Damages	16	278	186	57	5	18	0	4	8
Employee Pension & Benefits	16	160,482	107,186	32,738	3,145	10,191	0	2,552	4,670
Employee Pension & Benefits	16	59,114	39,482	12,059	1,159	3,754	0	940	1,720
Employee Pension & Benefits	16	33,763	22,550	6,888	662	2,144	0	537	983
Reg Commision Exp	15	1,275	781	303	37	101	0	19	33
Rents AG	15	(15,432)	(9,454)	(3,668)	(444)	(1,228)	0	(235)	(403)
Miscellaneous	15	101,231	62,014	24,063	2,915	8,058	0	1,539	2,642
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		1,671,637	1,038,071	388,801	45,810	128,979	0	25,586	44,391
General Plant Maint AG	15	7,444	4,560	1,769	214	593	0	113	194
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		7,444	4,560	1,769	214	593	0	113	194
TOTAL A & G EXPENSE		1,679,081	1,042,631	390,570	46,024	129,571	0	25,700	44,585
Total Operation & Maintenance Expenses		3,159,070	1,871,135	795,460	106,905	270,147	0	41,794	73,629

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
DEPRECIATION EXPENSE									
Struct & Imp SS	2	2,049	980	690	117	255	0	1	6
Struct & Imp P	6	10,717	5,052	3,558	603	1,315	0	30	159
Struct & Imp WT	2	36,606	17,509	12,333	2,090	4,557	0	18	99
Struct & Imp TD	7	1,661	664	411	51	153	0	62	319
Struct & Imp Offices	15	6,299	3,859	1,497	181	501	0	96	164
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,288	2,316	393	856	0	3	19
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	37,103	17,490	12,318	2,089	4,553	0	104	549
Pump Equip Hydraulic	6	753	355	250	42	92	0	2	11
Pump Equip Other	6	768	362	255	43	94	0	2	11
WT Equip Non-Media	2	82,400	39,412	27,761	4,705	10,259	0	41	222
Dist Reservoirs & Standpipe	5	1,134	482	298	37	111	0	33	172
Elevated Tanks & Standpipes	5	8	3	2	0	1	0	0	1
Ground Level Facilities	5	22,273	9,466	5,860	728	2,183	0	657	3,379
TD Mains Not Classified by	7	90,864	36,337	22,498	2,799	8,378	0	3,398	17,455
TD Mains 4 & Less "	4	1,165	466	288	36	107	0	44	224
TD Mains 6 to 8" "	4	29,265	11,703	7,246	901	2,698	0	1,095	5,622
TD Mains 10 to 16" "	3	42,071	18,633	13,130	2,226	4,855	0	526	2,701
TD Mains 18 & Grtr "	3	45	20	14	2	5	0	1	3
Services	10	12,848	9,894	1,905	21	511	0	516	0
Meters Bronze Case	9	68	47	14	0	6	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	18,036	12,584	3,780	99	1,573	0	0	0
Meters Other-Rem Rdr Unts	9	243	170	51	1	21	0	0	0
Meter Installations	9	8,275	5,773	1,734	46	722	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	20,517	0	0	0	0	0	0	20,517
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Equipment Filter Media	2	2,065	988	696	118	257	0	1	6
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	1,063	651	253	31	85	0	16	28
Comp & Periph Equip	15	25,858	15,841	6,146	745	2,058	0	393	675
Computer Software	15	30,549	18,714	7,261	880	2,432	0	464	797
Comp Software Personal	15	592	363	141	17	47	0	9	15
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	17	10	4	0	1	0	0	0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	2,998	1,837	713	86	239	0	46	78
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	91	56	22	3	7	0	1	2
Tools,Shop,Garage Equip	15	9,385	5,749	2,231	270	747	0	143	245
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	2,160	1,033	728	123	269	0	1	6
Laboratory Equip Other	2	210	100	71	12	26	0	0	1
Power Operated Equipment	15	9,980	6,114	2,372	287	794	0	152	260
Comm Equip Non-Telephone	15	3,147	1,928	748	91	251	0	48	82
Comm Equip Telephone	15	82	50	19	2	7	0	1	2
Misc Equipment	15	13,599	8,331	3,232	392	1,082	0	207	355
Total Depreciation Expense		533,839	256,314	142,849	20,269	52,109	0	8,112	54,186

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Amort-Other UP & CIAC Depr, CORemoval	18	(39,065)	(17,689)	(10,555)	(1,512)	(3,895)	0	(699)	(4,715)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	30,686	16,598	7,923	1,089	2,780	0	454	1,841
Property Taxes	18	243,616	110,309	65,825	9,428	24,289	0	4,361	29,404
FUTA	16	1,351	902	276	26	86	0	21	39
FICA	16	63,644	42,508	12,983	1,247	4,041	0	1,012	1,852
SUTA	16	2,843	1,899	580	56	181	0	45	83
Other Taxes & Licenses	15	1,901	1,165	452	55	151	0	29	50
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		344,041	173,381	88,039	11,902	31,528	0	5,922	33,269
Income Taxes	18	331,193	149,964	89,488	12,817	33,020	0	5,928	39,975
Utility Income Available for Return	18	1,047,577	474,343	283,055	40,541	104,443	0	18,752	126,443
Total Cost of Service		5,376,655	2,907,449	1,388,336	190,922	487,352	0	79,809	322,787
Less: Other Water Revenues		39,715	39,715				0		
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		39,715	39,715	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 5,336,940	\$ 2,867,734	\$ 1,388,336	\$ 190,922	\$ 487,352	\$ -	\$ 79,809	\$ 322,787
Reallocation of Public Fire	20		188,676	90,095	12,390	31,626	0	0	(322,787)
Total		\$ 5,336,940	\$ 3,056,410	\$ 1,478,431	\$ 203,311	\$ 518,978	\$ -	\$ 79,809	\$ -
		\$ 39,715	\$ 39,715						
		\$ 5,376,655	\$ 3,096,125						

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									
Organization	17	\$ 7,406	\$ 3,321	\$ 2,006	\$ 288	\$ 742	\$ -	\$ 133	\$ 916
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	944	445	313	53	116	0	3	14
Land & Ld Rights WT	2	70,255	33,603	23,669	4,012	8,747	0	35	190
Land & Ld Rights TD	7	47,894	19,153	11,859	1,475	4,416	0	1,791	9,200
Land & Land Rights AG	15	7,181	4,399	1,707	207	572	0	109	187
Struct & Imp SS	2	79,034	37,802	26,627	4,513	9,840	0	40	213
Struct & Imp P	6	536,527	252,919	178,127	30,206	65,832	0	1,502	7,941
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	1,844,682	882,311	621,473	105,331	229,663	0	922	4,981
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	54,452	21,775	13,482	1,677	5,020	0	2,037	10,460
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	156,174	95,672	37,123	4,498	12,431	0	2,374	4,076
Struct & Imp Leasehold	15	16	10	4	0	1	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	330,591	158,122	111,376	18,877	41,159	0	165	893
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,155,180	544,552	383,520	65,037	141,741	0	3,235	17,097
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	30,671	14,458	10,183	1,727	3,763	0	86	454
Pump Equip Other	6	31,295	14,752	10,390	1,762	3,840	0	88	463
WT Equip Non-Media	2	1,666,277	796,980	561,369	95,144	207,451	0	833	4,499
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	73,768	35,283	24,852	4,212	9,184	0	37	199
Dist Reservoirs & Standpipe	5	49,780	21,157	13,097	1,628	4,878	0	1,469	7,552
Elevated Tanks & Standpipes	5	353	150	93	12	35	0	10	54
Ground Level Facilities	5	911,059	387,200	239,700	29,792	89,284	0	26,876	138,208
TD Mains Not Classified by	7	4,441,711	1,776,240	1,099,768	136,805	409,526	0	166,120	853,253
TD Mains 4 & Less "	4	75,376	30,143	18,663	2,322	6,950	0	2,819	14,480
TD Mains 6 to 8" "	4	1,880,624	752,062	465,643	57,923	173,394	0	70,335	361,268
TD Mains 10 to 16" "	3	2,715,138	1,202,535	847,395	143,631	313,327	0	33,939	174,312

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
TD Mains 18 & Grtr "	3	2,989	1,324	933	158	345	0	37	192
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	27,618	11,044	6,838	851	2,546	0	1,033	5,305
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	379,866	292,535	56,334	608	15,119	0	15,271	0
Meters Bronze Case	9	2,730	1,905	572	15	238	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	647,913	452,049	135,803	3,564	56,498	0	0	0
Meters Other-Rem Rdr Unts	9	9,907	6,912	2,077	54	864	0	0	0
Meter Installations	9	329,677	230,016	69,100	1,813	28,748	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	721,518	0	0	0	0	0	0	721,518
Other P/E Intangible	15	(1,737)	(1,064)	(413)	(50)	(138)	0	(26)	(45)
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	(54,089)	(33,135)	(12,857)	(1,558)	(4,305)	0	(822)	(1,412)
Comp & Periph Equip	15	333,476	204,287	79,267	9,604	26,545	0	5,069	8,704
Computer Software	15	84,379	51,691	20,057	2,430	6,717	0	1,283	2,202
Comp Software Personal	15	2,668	1,634	634	77	212	0	41	70
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	161	99	38	5	13	0	2	4
Trans Equip Lt Duty Trks	15	4,872	2,985	1,158	140	388	0	74	127
Trans Equip Hvy Duty Trks	15	32,914	20,163	7,824	948	2,620	0	500	859
Trans Equip Autos	15	(2,619)	(1,604)	(623)	(75)	(208)	0	(40)	(68)
Trans Equip Other	15	1,320	809	314	38	105	0	20	34
Stores Equipment	15	2,491	1,526	592	72	198	0	38	65
Tools,Shop,Garage Equip	15	74,431	45,596	17,692	2,144	5,925	0	1,131	1,943
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	35,828	17,137	12,070	2,046	4,461	0	18	97
Laboratory Equip Other	2	5,156	2,466	1,737	294	642	0	3	14
Power Operated Equipment	15	(11,401)	(6,984)	(2,710)	(328)	(908)	0	(173)	(298)
Comm Equip Non-Telephone	15	18,956	11,612	4,506	546	1,509	0	288	495
Comm Equip Telephone	15	656	402	156	19	52	0	10	17
Misc Equipment	15	239,301	146,596	56,882	6,892	19,048	0	3,637	6,246
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		19,055,369	8,545,043	5,160,418	741,436	1,909,143	0	342,352	2,356,977
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	48,158	29,502	11,447	1,387	3,833	0	732	1,257
Materials and Supplies	15	463,383	283,868	110,146	13,345	36,885	0	7,043	12,094
Prepayments	15	46,443	28,451	11,040	1,338	3,697	0	706	1,212
OPEB Tracker	16	48,900	32,660	9,976	958	3,105	0	778	1,423
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	(85,842)	(38,492)	(23,246)	(3,339)	(8,601)	0	(1,545)	(10,619)

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Ciac	17	(2,201,236)	(987,034)	(596,095)	(85,628)	(220,564)	0	(39,622)	(272,293)
Customer Advances	17	(264,742)	(118,710)	(71,692)	(10,298)	(26,527)	0	(4,765)	(32,749)
Tax Offsets	17	(1,217)	(546)	(330)	(47)	(122)	0	(22)	(151)
Deferred Income Taxes	17	(3,780,516)	(1,695,183)	(1,023,764)	(147,062)	(378,808)	0	(68,049)	(467,650)
Tank Painting Tracker	17	(12,425)	(5,571)	(3,365)	(483)	(1,245)	0	(224)	(1,537)
Pensions	16	(206,187)	(137,712)	(42,062)	(4,041)	(13,093)	0	(3,278)	(6,000)
Total Other Rate Base Elements		(5,945,281)	(2,608,768)	(1,617,945)	(233,871)	(601,439)	0	(108,247)	(775,011)
Total Original Cost Measure of Value		\$ 13,110,088	\$ 5,936,276	\$ 3,542,473	\$ 507,565	\$ 1,307,704	\$ -	\$ 234,104	\$ 1,581,966

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	1,437	0.4390
Commercial	1,165	0.3557
Industrial	227	0.0693
Other Public Authority	426	0.1302
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0009
Public Fire Protection	16	0.0049
Total	3,274	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 0.5587	(4)	(5)=(4)x 0.4413	(6)=(3)+(5)
Residential	0.4390	0.2453	0.5277	0.2329	0.4783
Commercial	0.3557	0.1987	0.3132	0.1382	0.3369
Industrial	0.0693	0.0387	0.0417	0.0184	0.0571
Other Public Authority	0.1302	0.0727	0.1174	0.0518	0.1245
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0009	0.0005			0.0005
Public Fire Protection	0.0049	0.0027			0.0027
Total	1.0000	0.5586	1.0000	0.4413	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

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

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)
Residential	1,437	1.00	1,437	0.5277
Commercial	1,137	0.75	853	0.3132
Industrial	227	0.50	113	0.0417
Other Public Authority	426	0.75	320	0.1174
Sales for Resale	0	0.90	0	0.0000
Total	3,227		2,723	1.0000

The weighting of the factors is based on the maximum day ratio of 1.81 based on a review of maximum day ratios experienced during the period 1999 through 2006 (see Schedule D & DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5587
Maximum Day Extra Capacity	0.79	0.4413
Total	1.79	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 3.

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

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

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 0.5175	(4)	(5)=(4) X 0.4088	(6)	(7)=(6) X 0.0737	(8)=(3)+(5)+(7)
Residential	0.4390	0.2272	0.5277	0.2157			0.4429
Commercial	0.3557	0.1841	0.3132	0.1280			0.3121
Industrial	0.0693	0.0359	0.0417	0.0170			0.0529
Other Public Authority	0.1302	0.0674	0.1174	0.0480			0.1154
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0009	0.0005			0.1629	0.0120	0.0125
Public Fire Protection	0.0049	0.0025			0.8371	0.0617	0.0642
Total	1.0000	0.5176	1.0000	0.4087	1.0000	0.0737	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 3. Continued

**ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, 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 1.79 and the average daily system sendout for 2007 of 3.79 MGD. The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	3,790,000	0.5175
Maximum Day Extra Capacity	<u>0.79</u>	<u>2,994,100</u>	<u>0.4088</u>
Subtotal	<u>1.79</u>	6,784,100	0.9263
Fire Protection		<u>540,000</u>	<u>0.0737</u>
Total		<u>7,324,100</u>	<u>1.0000</u>

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

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 0.2003	(5)	(6)=(5) X 0.5714	(7)	(8)=(7) X 0.2283	(9)=(4)+(6)+(8)
Residential	59.9	0.4389	0.0879	0.5460	0.3120			0.3999
Commercial	48.5	0.3557	0.0712	0.3087	0.1764			0.2476
Industrial	9.5	0.0693	0.0139	0.0296	0.0169			0.0308
Other Public Authority	17.8	0.1302	0.0261	0.1157	0.0661			0.0922
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0372	0.0374
Public Fire Protection	0.7	0.0049	0.0010			0.8371	0.1911	0.1921
Total	136.4	0.9999	0.2003	1.0000	0.5714	1.0000	0.2283	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.87 and the average daily system sendout for 2006 of 4.04 MGD. The system demand for fire protection is 3,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	2,632	0.2003
Maximum Hour			
Extra Capacity	2.85	7,511	0.5714
Subtotal	3.85	10,143	0.7717
Fire Protection		3,000	0.2283
Total		13,143	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	59.9	3.5	209.6	0.5460
Commercial	47.4	2.5	118.5	0.3087
Industrial	9.5	1.2	11.3	0.0296
Other Public Authority	17.8	2.5	44.4	0.1157
Sales for Resale	0.0	3.2	0.0	0.0000
Total	134.5		383.8	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).

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

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 0.2128	(5)	(6)=(5) X 0.6072	(7)	(8)=(7) X 0.1800	(9)=(4)+(6)+(8)
Residential	59.9	0.4389	0.0934	0.5460	0.3315			0.4250
Commercial	48.5	0.3557	0.0757	0.3087	0.1874			0.2631
Industrial	9.5	0.0693	0.0147	0.0296	0.0180			0.0327
Other Public Authority	17.8	0.1302	0.0277	0.1157	0.0703			0.0980
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0293	0.0295
Public Fire Protection	0.7	0.0049	0.0010			0.8371	0.1507	0.1517
Total	136.4	0.9999	0.2127	1.0000	0.6072	1.0000	0.1800	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{3,000 \text{ GPM} \times 60 \text{ Min.} \times 3 \text{ Hrs.}}{3,000,000 \text{ Gallons}} = 0.1800$$

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	25.95	0.2128
Extra Capacity Maximum Hour	<u>2.85</u>	<u>74.05</u>	<u>0.6072</u>
Total	<u><u>3.85</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

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 0.8042	(4)	(5)=(4)X 0.1958	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4783	0.3846	0.4429	0.0867	0.3999	0.0000	0.4714
Commercial	0.3369	0.2709	0.3121	0.0611	0.2476	0.0000	0.3320
Industrial	0.0571	0.0459	0.0529	0.0104	0.0308	0.0000	0.0563
Other Public Authority	0.1245	0.1001	0.1154	0.0226	0.0922	0.0000	0.1227
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0005	0.0004	0.0125	0.0024	0.0374	0.0000	0.0028
Public Fire Protection	0.0027	0.0022	0.0642	0.0126	0.1921	0.0000	0.0148
Total	1.0000	0.8041	1.0000	0.1958	1.0000	0.0000	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
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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)
Residential	0.4429	0.0000	0.3999	0.3999	0.4000
Commercial	0.3121	0.0000	0.2476	0.2476	0.2476
Industrial	0.0529	0.0000	0.0308	0.0308	0.0308
Other Public Authority	0.1154	0.0000	0.0922	0.0922	0.0922
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0125	0.0000	0.0374	0.0374	0.0374
Public Fire Protection	0.0642	0.0000	0.1921	0.1921	0.1921
Total	1.0000	0.0000	1.0000	1.0000	1.0001

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

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

NO FUNCTIONALIZATION PERFORMED
ASSIGN ALL WEIGHTING TO MAX HOUR

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	9,040	0.6977
Commercial	2,715	0.2096
Industrial	72	0.0055
Other Public Authority	1,129	0.0872
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	12,956	1.0000

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)
Residential	8,950	0.7701
Commercial	1,724	0.1483
Industrial	19	0.0016
Other Public Authority	463	0.0398
Sales for Resale	0	0.0000
Private Fire Protection	467	0.0402
Total	11,622	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 17,668	0.4154
Commercial	10,448	0.2456
Industrial	1,254	0.0295
Other Public Authority	3,911	0.0919
Sales for Resale	-	0.0000
Private Fire Protection	1,508	0.0355
Public Fire Protection	7,746	0.1821
Total	<u>42,535</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 42,557	0.6591
Commercial	11,502	0.1781
Industrial	669	0.0104
Other Public Authority	3,587	0.0556
Sales for Resale	-	0.0000
Private Fire Protection	2,539	0.0393
Public Fire Protection	3,718	0.0576
Total	<u>\$64,572</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,919	0.8255
Commercial	1,436	0.1329
Industrial	11	0.0010
Other Public Authority	295	0.0273
Sales for Resale	0	0.0000
Private Fire Protection	144	0.0133
Public Fire Protection	0	0.0000
Total	10,805	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,919	0.8366
Commercial	1,436	0.1347
Industrial	11	0.0010
Other Public Authority	295	0.0277
Sales for Resale	0	0.0000
Total	10,661	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	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$630,796	0.6126
Commercial	244,697	0.2377
Industrial	29,670	0.0288
Other Public Authority	81,938	0.0796
Sales for Resale	0	0.0000
Private Fire Protection	15,689	0.0152
Public Fire Protection	26,838	0.0261
Total	<u>\$1,029,628</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)
Residential	\$390,149	0.6679
Commercial	119,172	0.2040
Industrial	11,448	0.0196
Other Public Authority	37,114	0.0635
Sales for Resale	0	0.0000
Private Fire Protection	9,282	0.0159
Public Fire Protection	16,975	0.0291
Total	<u>\$584,139</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$8,541,722	0.4484
Commercial	5,158,412	0.2708
Industrial	741,148	0.0389
Other Public Authority	1,908,401	0.1002
Sales for Resale	0	0.0000
Private Fire Protection	342,218	0.0180
Public Fire Protection	2,356,061	0.1237
Total	<u>\$19,047,963</u>	<u>1.0000</u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$5,936,276	0.4528
Commercial	3,542,473	0.2702
Industrial	507,565	0.0387
Other Public Authority	1,307,704	0.0997
Sales for Resale	0	0.0000
Private Fire Protection	234,104	0.0179
Public Fire Protection	1,581,966	0.1207
Total	<u>\$13,110,088</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$2,890,070	0.5409
Commercial	1,380,110	0.2582
Industrial	189,796	0.0355
Other Public Authority	484,470	0.0906
Sales for Resale	0	0.0000
Private Fire Protection	79,336	0.0148
Public Fire Protection	320,912	0.0600
Total	<u>\$5,344,694</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Interruptible		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	8,774.00	8,774.00	901.00	901.00	2.90	2.90	70.00	70.00	0.00	0.00	9,747.90	9,747.90
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	137.00	232.90	287.00	487.90	1.99	3.39	76.00	129.20	0.00	0.00	501.99	853.39
1-1/2	3.5	2.00	7.00	70.00	245.00	0.00	0.00	28.00	98.00	0.00	0.00	100.00	350.00
2	4.3	6.00	25.80	162.00	696.60	3.99	17.18	104.00	447.20	0.00	0.00	275.99	1,186.78
3	19.0	0.00	0.00	10.00	190.00	1.00	19.04	11.00	209.00	0.00	0.00	22.00	418.04
4	29.3	0.00	0.00	5.00	146.50	1.00	29.30	6.00	175.80	0.00	0.00	12.00	351.60
6	48.4	0.00	0.00	1.00	48.40	0.00	0.00	0.00	0.00	0.00	0.00	1.00	48.40
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,919.00</u>	<u>9,039.70</u>	<u>1,436.00</u>	<u>2,715.40</u>	<u>10.89</u>	<u>71.80</u>	<u>295.00</u>	<u>1,129.20</u>	<u>0.00</u>	<u>0.00</u>	<u>10,660.89</u>	<u>12,956.10</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	8,774.00	8,774.00	901.00	901.00	2.90	2.90	70.00	70.00	0.00	0.00	0.00	0.00	9,747.90	9,747.90
1	1.17	137.00	160.29	287.00	335.79	1.99	2.33	76.00	88.92	0.00	0.00	0.00	0.00	501.99	587.33
1-1/2	1.58	2.00	3.16	70.00	110.60	0.00	0.00	28.00	44.24	0.00	0.00	0.00	0.00	100.00	158.00
2	2.04	6.00	12.24	162.00	330.48	3.99	8.15	104.00	212.16	0.00	0.00	9.00	18.36	284.99	581.39
3	2.73	0.00	0.00	10.00	27.30	1.00	2.74	11.00	30.03	0.00	0.00	1.00	2.73	23.00	62.80
4	2.88	0.00	0.00	5.00	14.40	1.00	2.88	6.00	17.28	0.00	0.00	25.00	72.00	37.00	106.56
6	4.24	0.00	0.00	1.00	4.24	0.00	0.00	0.00	0.00	0.00	0.00	48.00	203.52	49.00	207.76
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.00	132.62	19.00	132.62
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	38.00	4.00	38.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,919.00</u>	<u>8,949.69</u>	<u>1,436.00</u>	<u>1,723.81</u>	<u>10.89</u>	<u>18.99</u>	<u>295.00</u>	<u>462.63</u>	<u>0.00</u>	<u>0.00</u>	<u>106.00</u>	<u>467.23</u>	<u>10,766.89</u>	<u>11,622.35</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	9	36	
3 -inch	9.00	1	9	
4 -inch	16.00	25	400	
6 -inch	36.00	48	1,728	
8 -inch	64.00	19	1,216	
10 -inch	100.00	4	400	
12 -inch	144.00	0	0	
Private Hydrants	26.50	38	1,007	
Total Private Fire Protection		144	4,796	0.1629
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	925	24,513
4 1/2" Valve		12.50	10	125
Total Public Fire Protection		935	24,638	0.8371
Total Fire Protection		1,079	29,434	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 5,927,306	50.0%	\$ 6,956,498	53.2%	\$ 5,927,306	50.0%	\$ (1,029,192)	-14.8%
Commercial	2,696,340	22.7%	\$ 2,800,242	21.4%	\$ 2,696,340	22.7%	(103,902)	-3.7%
Industrial	2,194,907	18.5%	\$ 2,214,155	16.9%	\$ 2,194,907	18.5%	(19,248)	-0.9%
Public Authority	371,070	3.1%	\$ 465,234	3.6%	\$ 371,070	3.1%	(94,164)	-20.2%
Sales for Resale	353,108	3.0%	\$ 291,983	2.2%	\$ 353,108	3.0%	61,125	20.9%
Private Fire Service	313,116	2.6%	\$ 350,936	2.7%	\$ 313,117	2.6%	(37,819)	
Public Fire Service	-	0.0%	10	0.0%	-	0.0%	(10)	-
Total Sales	11,855,847	<u>99.9%</u>	13,079,058	<u>100.0%</u>	11,855,848	<u>99.9%</u>	(1,223,210)	-9.4%
Other Revenues	241,081		241,081		241,081		-	0.0%
Total	<u>\$ 12,096,928</u>		<u>\$ 13,320,139</u>		<u>\$ 12,096,929</u>		<u>\$ (1,223,210)</u>	-9.2%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,451,315	\$6,956,498	1,451,315	\$5,927,306	(\$1,029,192)	-14.79%
5	Commercial	1,005,110	2,800,242	1,005,110	2,696,340	(103,902)	-3.71%
6	Industrial	1,612,973	2,214,155	1,612,973	2,194,907	(19,248)	-0.87%
7	Other Public Authority	192,473	465,234	192,473	371,070	(94,164)	-20.24%
8	Other Water Utilities	192,473	291,983	192,473	353,108	61,125	20.93%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	350,936	0	313,117	(37,819)	-10.78%
11	Public Fire	0	10	0	0	(10)	-100.00%
12	Total	<u>4,454,344</u>	<u>13,079,058</u>	<u>4,454,344</u>	<u>11,855,848</u>	<u>(\$1,223,210)</u>	<u>-9.35%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		241,081		241,081	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$13,320,139</u>		<u>\$12,096,929</u>	<u>(1,223,210)</u>	<u>-9.18%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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Company: Missouri-American Water Company
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

Missouri Public Service Commission
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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008**

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

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	59	\$91.55	\$5,411	81.68	\$4,828	(\$583)	-10.77%
5								
6	2"	36	13.12	466	11.71	416	(50)	-10.73%
7								
8	3"	0	22.54	0	20.11	0	0	0.00%
9								
10	4"	506	35.77	18,103	31.92	16,152	(1,951)	-10.78%
11								
12	6"	1,873	73.36	137,418	65.45	122,609	(14,809)	-10.78%
13								
14	8"	1,270	126.22	160,287	112.62	143,013	(17,274)	-10.78%
15								
16	10"	83	194.02	16,162	173.11	14,420	(1,742)	-10.78%
17								
18	12"	47	276.64	13,089	246.83	11,679	(1,410)	-10.77%
19								
20								
21								
22	Total	3,874		\$350,936		\$313,117	(\$37,819)	-10.78%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
30								
31								
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MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	19,383	7,532	4,685	5,666	661	729	23	87	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		19,383	7,532	4,685	5,666	661	729	23	87	0.0
Misc Exp Oper SS	2	336,547	130,782	81,343	98,373	11,476	12,654	404	1,514	0.0
Misc Exp Oper SS	2	0	0	0	0	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	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	21,561	8,379	5,211	6,302	735	811	26	97	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		358,108	139,161	86,555	104,675	12,211	13,465	430	1,611	0.0
TOTAL SS EXPENSE		377,491	146,693	91,240	110,341	12,872	14,194	453	1,699	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	22,061	8,584	5,319	6,279	748	829	90	212	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	142	55	34	40	5	5	1	1	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	413,541	144,574	100,118	136,593	14,143	14,557	744	2,812	0.0
Labor & Exp Oper Pump	6	342,717	133,351	82,629	97,537	11,618	12,886	1,405	3,290	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	5,511	2,144	1,329	1,568	187	207	23	53	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		783,972	288,709	189,429	242,017	26,701	28,485	2,263	6,368	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	73,257	28,504	17,662	20,849	2,483	2,754	300	703	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		73,257	28,504	17,662	20,849	2,483	2,754	300	703	0.0
TOTAL PUMPING EXPENSES		857,229	317,213	207,091	262,866	29,184	31,239	2,563	7,071	0.0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
WATER TREATMENT										0.0
Super & Eng Oper WT	2	(1,073)	(417)	(259)	(314)	(37)	(40)	(1)	(5)	0.0
Chemicals	1	270,446	94,548	65,475	89,328	9,249	9,520	487	1,839	0.0
Labor & Exp Oper WT	2	27,719	10,772	6,700	8,102	945	1,042	33	125	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	7,116	2,765	1,720	2,080	243	268	9	32	0.0
Misc Exp Oper WT	1	18,549	6,485	4,491	6,127	634	653	33	126	0.0
Misc Exp Oper WT	2	7,031	2,732	1,699	2,055	240	264	8	32	0.0
Rents Oper WT	2	41	16	10	12	1	2	0	0	0.0
TOTAL WT EXPENSE - OPERATION		329,829	116,901	79,835	107,391	11,276	11,708	569	2,149	0.0
Super & Eng Maint WT	2	39,547	15,368	9,559	11,560	1,349	1,487	47	178	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	25,327	9,842	6,122	7,403	864	952	30	114	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		64,874	25,210	15,680	18,963	2,212	2,439	78	292	0.0
TOTAL WT EXPENSE		394,703	142,111	95,515	126,353	13,488	14,147	647	2,441	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	12,962	8,213	2,551	649	420	267	318	544	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	107,347	45,096	25,055	8,620	3,542	4,272	7,418	13,343	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	206,296	153,092	36,948	7,282	6,705	2,269	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	4,121	3,166	521	31	42	4	357	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	32,069	20,319	6,311	1,607	1,039	661	786	1,347	0.0
Misc Exp Oper TD	11	1,125	713	221	56	36	23	28	47	0.0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		363,920	230,599	71,607	18,246	11,785	7,497	8,906	15,282	0.0
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	153,338	64,417	35,789	12,313	5,060	6,103	10,596	19,060	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	4,573	3,513	578	34	47	5	396	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	12,341	9,158	2,210	436	401	136	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	22,298	0	0	0	0	0	0	22,298	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	200,146	80,138	40,089	13,290	5,724	6,485	11,428	42,991	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		392,696	157,227	78,667	26,073	11,232	12,728	22,420	84,349	0.0
TOTAL T & D EXPENSE		756,616	387,826	150,273	44,318	23,017	20,225	31,326	99,631	0.0

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	174,456	150,939	21,353	820	1,291	52	0	0	0.0
Meter Reading Exp CA	14	0	0	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	115,221	98,307	13,907	542	841	35	1,590	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	108,887	92,902	13,143	512	795	33	1,503	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	18,826	16,062	2,272	88	137	6	260	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		417,390	358,211	50,676	1,962	3,064	125	3,352	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	384,342	202,394	77,714	57,421	10,531	10,108	6,764	19,409	0.0
Other Supplies & Exp AG	15	762	401	154	114	21	20	13	38	0.0
Other Supplies & Exp AG	15	48,095	25,327	9,725	7,185	1,318	1,265	846	2,429	0.0
Other Supplies & Exp AG	15	57,025	30,029	11,530	8,520	1,562	1,500	1,004	2,880	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	1,526,719	803,970	308,703	228,092	41,832	40,153	26,870	77,099	0.0
Outside Services AG	15	58,774	30,950	11,884	8,781	1,610	1,546	1,034	2,968	0.0
Outside Services AG	15	2,467	1,299	499	369	68	65	43	125	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	290,928	153,203	58,826	43,465	7,971	7,651	5,120	14,692	0.0
Property Insurance	15	11,703	6,163	2,366	1,748	321	308	206	591	0.0
Injuries & Damages	16	433	230	87	57	12	11	9	27	0.0
Employee Pension & Benefits	16	344,879	183,372	68,941	45,455	9,450	8,898	7,242	21,520	0.0
Employee Pension & Benefits	16	92,365	49,110	18,464	12,174	2,531	2,383	1,940	5,764	0.0
Employee Pension & Benefits	16	75,324	40,050	15,057	9,928	2,064	1,943	1,582	4,700	0.0
Reg Commision Exp	15	729	384	147	109	20	19	13	37	0.0
Rents AG	15	10,995	5,790	2,223	1,643	301	289	194	555	0.0
Goodwill Advertising Exp	15	9	5	2	1	0	0	0	0	0.0
Misc Exp AG	15	172,927	91,063	34,966	25,835	4,738	4,548	3,044	8,733	0.0
Franchise Requirements	15	2,359	1,242	477	352	65	62	42	119	0.0
TOTAL A & G OPERATIONS		3,080,835	1,624,984	621,765	451,248	84,415	80,769	55,967	161,687	0.0
General Plant Maint AG	15	11,589	6,103	2,343	1,731	318	305	204	585	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		11,589	6,103	2,343	1,731	318	305	204	585	0.0
TOTAL A & G EXPENSE		3,092,424	1,631,087	624,108	452,979	84,732	81,074	56,171	162,272	0.0
Total Operation & Maintenance Expenses		5,895,853	2,983,140	1,218,904	998,820	166,358	161,004	94,513	273,114	0.0

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
DEPRECIATION EXPENSE										
Struct & Imp SS	2	125,767	48,873	30,398	36,762	4,289	4,729	151	566	0.0
Struct & Imp P	6	9,575	3,726	2,309	2,725	325	360	39	92	0.0
Struct & Imp WT	2	13,533	5,259	3,271	3,956	461	509	16	61	0.0
Struct & Imp TD	7	11,386	4,783	2,657	914	376	453	787	1,415	0.0
Struct & Imp Offices	15	14	7	3	2	0	0	0	1	0.0
Struct & Imp Store,Shop,Gar	15	800	421	162	120	22	21	14	40	0.0
Struct & Imp Misc	15	2,382	1,254	482	356	65	63	42	120	0.0
Collect & Impounding	1	1,386	485	336	458	47	49	2	9	0.0
Lake, River & Other Intakes	2	9,472	3,681	2,289	2,769	323	356	11	43	0.0
Wells & Springs	2	61,983	24,087	14,981	18,118	2,114	2,331	74	279	0.0
Supply Mains	2	64,929	25,231	15,693	18,979	2,214	2,441	78	292	0.0
Power Generation Equip Othe	6	9,368	3,645	2,259	2,666	318	352	38	90	0.0
Boiler Plant Equipment P	6	7	3	2	2	0	0	0	0	0.0
Pump Equip Electric	6	120,632	46,938	29,084	34,332	4,089	4,536	495	1,158	0.0
Pump Equip Diesel	6	3,225	1,255	778	918	109	121	13	31	0.0
Pump Equip Other	6	10,480	4,078	2,527	2,983	355	394	43	101	0.0
WT Equip Non-Media	2	71,987	27,974	17,399	21,042	2,455	2,707	86	324	0.0
WT Equip Filter Media	2	5,064	1,968	1,224	1,480	173	190	6	23	0.0
Dist Reservoirs & Standpipes	5	55,366	20,574	11,317	10,243	1,600	1,943	3,460	6,229	0.0
Elevated Tanks & Standpipes	5	61,972	23,029	12,667	11,465	1,791	2,175	3,873	6,972	0.0
Ground Level Facilities	5	81	30	17	15	2	3	5	9	0.0
TD Mains 4 & Less	4	36,769	15,447	8,582	2,953	1,213	1,463	2,541	4,570	0.0
TD Mains 6 to 8"	4	297,022	124,779	69,325	23,851	9,802	11,821	20,524	36,920	0.0
TD Mains 10 to 16"	3	184,015	67,902	42,231	51,027	5,962	6,551	3,570	6,772	0.0
TD Mains 18 & Grtr	3	13,993	5,163	3,211	3,880	453	498	271	515	0.0
Services	10	268,268	206,083	33,909	2,012	2,736	268	23,259	0	0.0
Meters Bronze Case	9	13,886	10,305	2,487	490	451	153	0	0	0.0
Meters Plastic Case	9	249	185	45	9	8	3	0	0	0.0
Meters Other	9	3,532	2,621	633	125	115	39	0	0	0.0
Meters Other-Rem Rdr Unts	9	1,269	942	227	45	41	14	0	0	0.0
Meter Installations	9	85,355	63,342	15,287	3,013	2,774	939	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	18,422	0	0	0	0	0	0	18,422	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	281	109	68	82	10	11	0	1	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	2,612	1,375	528	390	72	69	46	132	0.0
Comp & Periph Equip	15	48,065	25,311	9,719	7,181	1,317	1,264	846	2,427	0.0
Computer Software	15	56,478	29,741	11,420	8,438	1,547	1,485	994	2,852	0.0
Comp Software Personal	15	1,471	775	297	220	40	39	26	74	0.0
Data Handling Equipment	15	290	153	59	43	8	8	5	15	0.0
Other Office Equipment	15	397	209	80	59	11	10	7	20	0.0
Trans Equip Lt Duty Trks	15	798	420	161	119	22	21	14	40	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	203	107	41	30	6	5	4	10	0.0
Tools,Shop,Garage Equip	15	30,805	16,222	6,229	4,602	844	810	542	1,556	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	3,643	1,416	881	1,065	124	137	4	16	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	17,567	9,251	3,552	2,625	481	462	309	887	0.0
Comm Equip Non-Telephone	15	2,584	1,361	522	386	71	68	45	130	0.0
Comm Equip Telephone	15	12,182	6,415	2,463	1,820	334	320	214	615	0.0
Misc Equipment	15	2,799	1,474	566	418	77	74	49	141	0.0
Total Depreciation Expense		1,742,364	838,408	362,377	285,185	49,648	50,266	62,508	93,972	
Amort-Other UP	18	(247,563)	(110,487)	(53,647)	(44,041)	(7,476)	(7,922)	(8,788)	(15,200)	

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
Taxes Other Than Income									
Utility Reg Assessment Fee	19	65,964	31,748	13,879	11,300	1,913	1,926	1,708	3,489
Property Taxes	18	552,044	246,377	119,628	98,209	16,672	17,665	19,598	33,896
FUTA	16	2,377	1,264	475	313	65	61	50	148
FICA	16	94,775	50,392	18,946	12,491	2,597	2,445	1,990	5,914
SUTA	16	4,901	2,606	980	646	134	126	103	306
Other Taxes & Licenses	15	4,246	2,236	859	634	116	112	75	214
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		724,307	334,623	154,766	123,593	21,497	22,336	23,524	43,968
Income Taxes	18	985,004	439,607	213,450	175,232	29,747	31,520	34,968	60,479
Utility Income Available for Return	18	2,996,963	1,337,545	649,442	533,160	90,508	95,903	106,392	184,014
Total Cost of Service		12,096,928	5,822,835	2,545,291	2,071,949	350,283	353,108	313,116	640,346
Less: Other Water Revenues	19	241,081	241,081						
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		241,081	241,081	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 11,855,847	\$ 5,581,754	\$ 2,545,291	\$ 2,071,949	\$ 350,283	\$ 353,108	\$ 313,116	\$ 640,346
Reallocation of Public Fire	20	0	345,552	151,048	122,958	20,787	0		(640,346)
Total		\$ 11,855,847	\$ 5,927,306	\$ 2,696,340	\$ 2,194,907	\$ 371,070	\$ 353,108	\$ 313,116	\$ -
		\$ 241,081	\$ 241,081						495
		\$ 12,096,928	\$ 6,168,387						\$ -

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									
Organization	17	\$ 12,265	\$ 5,473	\$ 2,658	\$ 2,182	\$ 370	\$ 392	\$ 435	\$ 754
Franchises	17	20,740	9,254	4,494	3,690	626	664	736	1,276
Land & Ld Rights SS	2	146,950	57,105	35,518	42,953	5,011	5,525	176	661
Land & Ld Rights P	6	12,561	4,887	3,028	3,575	426	472	52	121
Land & Ld Rights WT	2	266,609	103,604	64,439	77,930	9,091	10,024	320	1,200
Land & Ld Rights TD	7	25,731	10,810	6,006	2,066	849	1,024	1,778	3,198
Land & Land Rights AG	15	717	378	145	107	20	19	13	36
Struct & Imp SS	2	4,935,995	1,918,128	1,193,030	1,442,791	168,317	185,593	5,923	22,212
Struct & Imp P	6	355,892	138,478	85,806	101,287	12,065	13,382	1,459	3,417
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	635,371	246,905	153,569	185,719	21,666	23,890	762	2,859
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	390,903	164,218	91,237	31,390	12,900	15,558	27,011	48,589
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	(70,288)	(37,014)	(14,212)	(10,501)	(1,926)	(1,849)	(1,237)	(3,550)
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	29,530	15,550	5,971	4,412	809	777	520	1,491
Struct & Imp Misc	15	84,742	44,625	17,135	12,660	2,322	2,229	1,491	4,279
Collect & Impounding	1	26,591	9,296	6,438	8,783	909	936	48	181
Lake, River & Other Intakes	2	486,705	189,134	117,637	142,264	16,597	18,300	584	2,190
Wells & Springs	2	3,248,752	1,262,465	785,223	949,610	110,782	122,153	3,899	14,619
Supply Mains	2	3,742,154	1,454,201	904,479	1,093,832	127,607	140,705	4,491	16,840
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	448,409	174,476	108,111	127,617	15,201	16,860	1,838	4,305
Boiler Plant Equipment P	6	348	135	84	99	12	13	1	3
Pump Equip Steam	6	6,905	2,687	1,665	1,965	234	260	28	66
Pump Equip Electric	6	3,936,523	1,531,701	949,096	1,120,334	133,448	148,013	16,140	37,791
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	100,994	39,297	24,350	28,743	3,424	3,797	414	970
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	321,228	124,990	77,448	91,421	10,890	12,078	1,317	3,084
WT Equip Non-Media	2	1,674,294	650,631	404,677	489,396	57,093	62,953	2,009	7,534
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	8,127	3,158	1,964	2,376	277	306	10	37
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	177,061	68,806	42,796	51,755	6,038	6,657	212	797
Dist Reservoirs & Standpipe	5	1,694,559	629,698	346,368	313,493	48,973	59,479	105,910	190,638
Elevated Tanks & Standpipes	5	2,566,336	953,650	524,559	474,772	74,167	90,078	160,396	288,713
Ground Level Facilities	5	3,463	1,287	708	641	100	122	216	390
TD Mains Not Classified by	7	(3,437,633)	(1,444,150)	(802,344)	(276,042)	(113,442)	(136,818)	(237,540)	(427,298)
TD Mains 4 & Less	4	2,357,600	990,428	550,284	189,315	77,801	93,832	162,910	293,050
TD Mains 6 to 8"	4	18,902,869	7,941,095	4,511,930	1,517,900	623,795	752,334	1,306,188	2,349,627
TD Mains 10 to 16"	3	11,677,525	4,309,007	2,679,992	3,238,178	378,352	415,720	228,544	429,733
TD Mains 18 & Grtr	3	871,887	321,726	200,098	241,774	28,249	31,039	16,915	32,085
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

STATE OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	5,171	0	0	0	0	0	0	5,171	0.0
Services	10	6,707,468	5,152,677	847,824	50,306	68,416	6,707	581,537	0	0.0
Meters Bronze Case	9	654,090	485,400	117,148	23,089	21,258	7,195	0	0	0.0
Meters Plastic Case	9	12,057	8,947	2,159	426	392	133	0	0	0.0
Meters Other	9	40,292	29,901	7,216	1,422	1,309	443	0	0	0.0
Meters Other-Rem Rdr Units	9	51,675	38,348	9,255	1,824	1,679	568	0	0	0.0
Meter Installations	9	2,731,605	2,027,124	489,230	96,426	88,777	30,048	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	779,380	0	0	0	0	0	0	779,380	0.0
Other P/E Intangible	15	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	(868)	(365)	(203)	(70)	(29)	(35)	(60)	(108)	0.0
Other P/E CPS	15	43,398	22,853	8,775	6,484	1,189	1,141	764	2,192	0.0
Office Furniture & Equip	15	9,164	4,826	1,853	1,369	251	241	161	463	0.0
Comp & Periph Equip	15	313,045	164,849	63,298	46,769	8,577	8,233	5,510	15,809	0.0
Computer Software	15	155,995	82,147	31,542	23,306	4,274	4,103	2,746	7,878	0.0
Comp Software Personal	15	9,668	5,091	1,955	1,444	265	254	170	488	0.0
Data Handling Equipment	15	3,963	2,087	801	592	109	104	70	200	0.0
Other Office Equipment	15	20,913	11,013	4,229	3,124	573	550	368	1,056	0.0
Trans Equip Lt Duty Trks	15	(160,177)	(84,349)	(32,388)	(23,930)	(4,389)	(4,213)	(2,819)	(8,089)	0.0
Trans Equip Hvy Duty Trks	15	5,835	3,073	1,180	872	160	153	103	295	0.0
Trans Equip Autos	15	7,238	3,812	1,464	1,081	198	190	127	366	0.0
Trans Equip Other	15	58,297	30,699	11,788	8,710	1,597	1,533	1,026	2,944	0.0
Stores Equipment	15	(2,070)	(1,090)	(419)	(309)	(57)	(54)	(36)	(105)	0.0
Tools,Shop,Garage Equip	15	397,313	209,225	80,337	59,359	10,886	10,449	6,993	20,064	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	83,208	32,335	20,111	24,322	2,837	3,129	100	374	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	88,085	46,386	17,811	13,160	2,414	2,317	1,550	4,448	0.0
Comm Equip Non-Telephone	15	37,942	19,980	7,672	5,669	1,040	998	668	1,916	0.0
Comm Equip Telephone	15	203,038	106,920	41,054	30,334	5,563	5,340	3,573	10,253	0.0
Misc Equipment	15	37,871	19,943	7,658	5,658	1,038	996	667	1,912	0.0
Accum Amortization Reserve	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		67,956,011	30,317,951	14,725,715	12,089,923	2,051,384	2,177,045	2,415,188	4,178,806	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	73,391	38,648	14,840	10,965	2,011	1,930	1,292	3,706	0.0
Materials and Supplies	15	357,646	188,336	72,316	53,432	9,800	9,406	6,295	18,061	0.0
Prepayments	15	85,861	45,214	17,361	12,828	2,353	2,258	1,511	4,336	0.0
OPEB Tracker	16	90,410	48,071	18,073	11,916	2,477	2,333	1,899	5,642	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Interest Expense Offset	17	(252,824)	(112,810)	(54,787)	(44,977)	(7,635)	(8,090)	(8,975)	(15,549)	0.0
Deferred Income Taxes	17	(3,618)	(1,614)	(784)	(644)	(109)	(116)	(128)	(223)	0.0
Pensions	16	(390,242)	(207,492)	(78,009)	(51,434)	(10,693)	(10,068)	(8,195)	(24,351)	0.0
Total Other Rate Base Elements		(39,376)	(1,647)	(10,991)	(7,914)	(1,797)	(2,347)	(6,303)	(8,377)	0.0
Total Original Cost Measure of Value		\$ 67,916,635	\$ 30,316,304	\$ 14,714,724	\$ 12,082,009	\$ 2,049,587	\$ 2,174,698	\$ 2,408,885	\$ 4,170,428	0.0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
T&D OP BASIS FOR FACTOR 11		317,764	201,354	62,523	15,933	10,289	6,546	7,775	13,343
FACTOR 11			0.6336	0.1968	0.0501	0.0324	0.0206	0.0245	0.0420
T&D Mnt BASIS FOR FACTOR 12		192,550	77,089	38,577	12,783	5,508	6,243	10,992	41,358
FACTOR 12			0.4004	0.2003	0.0664	0.0286	0.0324	0.0571	0.2148
A&G BASIS FOR FACTOR 15		2,100,893	1,106,447	424,711	313,793	57,599	55,201	37,078	106,065
FACTOR 15			0.5266	0.2022	0.1494	0.0274	0.0263	0.0176	0.0505
LABOR BASIS FOR FACTOR 16		1,992,357	1,059,294	398,346	262,534	54,671	51,429	41,789	124,294
FACTOR 16			0.5317	0.1999	0.1318	0.0274	0.0258	0.0210	0.0624
UPIS BASIS FOR FACTOR 17		67,923,006	30,303,224	14,718,563	12,084,052	2,050,387	2,175,989	2,414,016	4,176,776
FACTOR 17			0.4462	0.2167	0.1779	0.0302	0.0320	0.0355	0.0615
RATE BASE BASIS FOR FACTOR 18		67,916,635	30,316,304	14,714,724	12,082,009	2,049,587	2,174,698	2,408,885	4,170,428
FACTOR 18			0.4463	0.2167	0.1779	0.0302	0.0320	0.0355	0.0614
TOTAL COS BASIS FOR FACTOR 19		12,030,235	5,790,703	2,531,265	2,060,540	348,360	351,162	311,395	636,820
FACTOR 19			0.4813	0.2104	0.1713	0.0290	0.0292	0.0259	0.0529
COS w/o Fire Factor 20		10,790,358	5,822,835	2,545,291	2,071,949	350,283			
FACTOR 20			0.5396	0.2359	0.1920	0.0325			

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.3496	0.2421	0.3303	0.0342	0.0352	0.0018	0.0068	1.0000
2	0.3886	0.2417	0.2923	0.0341	0.0376	0.0012	0.0045	1.0000
3	0.3690	0.2295	0.2773	0.0324	0.0356	0.0194	0.0368	1.0000
4	0.4201	0.2334	0.0803	0.0330	0.0398	0.0691	0.1243	1.0000
5	0.3716	0.2044	0.1850	0.0289	0.0351	0.0625	0.1125	1.0000
6	0.3891	0.2411	0.2846	0.0339	0.0376	0.0041	0.0096	1.0000
7	0.4201	0.2334	0.0803	0.0330	0.0398	0.0691	0.1243	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7421	0.1791	0.0353	0.0325	0.0110	-	-	1.0000
10	0.7682	0.1264	0.0075	0.0102	0.0010	0.0867	-	1.0000
11	0.6336	0.1968	0.0501	0.0324	0.0206	0.0245	0.0420	1.0000
12	0.4004	0.2003	0.0664	0.0286	0.0324	0.0571	0.2148	1.0000
13	0.8532	0.1207	0.0047	0.0073	0.0003	0.0138	-	1.0000
14	0.8652	0.1224	0.0047	0.0074	0.0003	-	-	1.0000
15	0.5266	0.2022	0.1494	0.0274	0.0263	0.0176	0.0505	1.0000
16	0.5317	0.1999	0.1318	0.0274	0.0258	0.0210	0.0624	1.0000
17	0.4462	0.2167	0.1779	0.0302	0.0320	0.0355	0.0615	1.0000
18	0.4463	0.2167	0.1779	0.0302	0.0320	0.0355	0.0614	1.0000
19	0.4813	0.2104	0.1713	0.0290	0.0292	0.0259	0.0529	1.0000
20	0.5396	0.2359	0.1920	0.0325	-	-	-	1.0000

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	19,383	12,642	6,631	0	0	0	0	110
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		19,383	12,642	6,631	0	0	0	0	110
Misc Exp Oper SS	2	336,547	219,496	115,133	0	0	0	0	1,918
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	21,561	14,062	7,376	0	0	0	0	123
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		358,108	233,558	122,509	0	0	0	0	2,041
TOTAL SS EXPENSE		377,491	246,200	129,140	0	0	0	0	2,152
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	22,061	14,091	7,276	393	0	0	0	301
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	142	91	47	3	0	0	0	2
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	413,541	409,985	0	0	0	0	0	3,556
Labor & Exp Oper Pump	6	342,717	218,904	113,028	6,106	0	0	0	4,679
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	5,511	3,520	1,818	98	0	0	0	75
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		783,972	646,590	122,168	6,600	0	0	0	8,614
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	73,257	46,792	24,160	1,305	0	0	0	1,000
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		73,257	46,792	24,160	1,305	0	0	0	1,000
TOTAL PUMPING EXPENSES		857,229	693,382	146,328	7,905	0	0	0	9,614

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WATER TREATMENT									
Super & Eng Oper WT	2	(1,073)	(700)	(367)	0	0	0	0	(6)
Chemicals	1	270,446	268,120	0	0	0	0	0	2,326
Labor & Exp Oper WT	2	27,719	18,078	9,483	0	0	0	0	158
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	7,116	4,641	2,434	0	0	0	0	41
Misc Exp Oper WT	1	18,549	18,389	0	0	0	0	0	160
Misc Exp Oper WT	2	7,031	4,586	2,405	0	0	0	0	40
Rents Oper WT	2	41	27	14	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		329,829	313,142	13,969	0	0	0	0	2,718
Super & Eng Maint WT	2	39,547	25,793	13,529	0	0	0	0	225
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	25,327	16,518	8,664	0	0	0	0	144
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		64,874	42,311	22,193	0	0	0	0	370
TOTAL WT EXPENSE		394,703	355,452	36,163	0	0	0	0	3,088
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	12,962	1,264	0	2,268	8,415	153	0	862
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	107,347	30,991	0	55,595	0	0	0	20,761
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	206,296	0	0	0	206,296	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	4,121	0	0	0	0	3,764	0	357
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	32,069	3,127	0	5,612	20,819	378	0	2,133
Misc Exp Oper TD	11	1,125	110	0	197	730	13	0	75
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		363,920	35,491	0	63,672	236,260	4,308	0	24,188
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	153,338	44,269	0	79,414	0	0	0	29,656
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	4,573	0	0	0	0	4,177	0	396
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	12,341	0	0	0	12,341	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	22,298	0	0	0	0	0	0	22,298
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	200,146	46,014	0	82,540	12,829	4,343	0	54,420
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		392,696	90,282	0	161,954	25,170	8,520	0	106,770
TOTAL T & D EXPENSE		756,616	125,774	0	225,626	261,431	12,828	0	130,957

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	174,456	0	0	0	0	0	174,456	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	115,221	0	0	0	0	0	113,631	1,590
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	108,887	0	0	0	0	0	107,384	1,503
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	18,826	0	0	0	0	0	18,566	260
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		417,390	0	0	0	0	0	414,038	3,352
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	384,342	132,521	56,998	42,739	47,812	2,344	75,754	26,174
Other Supplies & Exp AG	15	762	263	113	85	95	5	150	52
Other Supplies & Exp AG	15	48,095	16,583	7,132	5,348	5,983	293	9,480	3,275
Other Supplies & Exp AG	15	57,025	19,662	8,457	6,341	7,094	348	11,240	3,883
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0
Mgmt Fees-Cali Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	1,526,719	526,413	226,412	169,771	189,924	9,313	300,916	103,970
Outside Services AG	15	58,774	20,265	8,716	6,536	7,311	359	11,584	4,003
Property Insurance	15	2,467	851	366	274	307	15	486	168
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	290,928	100,312	43,145	32,351	36,191	1,775	57,342	19,812
Property Insurance	15	11,703	4,035	1,736	1,301	1,456	71	2,307	797
Injuries & Damages	16	433	134	53	60	67	3	80	36
Employee Pension & Benefits	16	344,879	106,602	41,868	48,007	53,663	2,621	63,389	28,728
Employee Pension & Benefits	16	92,365	28,550	11,213	12,857	14,372	702	16,977	7,694
Employee Pension & Benefits	16	75,324	23,283	9,144	10,485	11,720	572	13,845	6,274
Reg Commision Exp	15	729	251	108	81	91	4	144	50
Rents AG	15	10,995	3,791	1,631	1,223	1,368	67	2,167	749
Goodwill Advertising Exp	15	9	3	1	1	1	0	2	1
Misc Exp AG	15	172,927	59,625	25,645	19,229	21,512	1,055	34,084	11,776
Research & Development	15	2,359	813	350	262	293	14	465	161
TOTAL A & G OPERATIONS		3,080,835	1,043,958	443,088	356,953	399,262	19,563	600,410	217,602
General Plant Maint AG	15	11,589	3,996	1,719	1,289	1,442	71	2,284	789
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		11,589	3,996	1,719	1,289	1,442	71	2,284	789
TOTAL A & G EXPENSE		3,092,424	1,047,954	444,807	358,242	400,703	19,633	602,694	218,392
Total Operation & Maintenance Expenses		5,895,853	2,468,761	756,437	591,772	662,134	32,461	1,016,731	367,555

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	125,767	82,025	43,025	0	0	0	0	717
Struct & Imp P	6	9,575	6,116	3,158	171	0	0	0	131
Struct & Imp WT	2	13,533	8,826	4,630	0	0	0	0	77
Struct & Imp TD	7	11,386	3,287	0	5,897	0	0	0	2,202
Struct & Imp Offices	15	14	5	2	2	2	0	3	1
Struct & Imp Store,Shop,Gar	15	800	276	119	89	100	5	158	54
Struct & Imp Misc	15	2,382	821	353	265	296	15	469	162
Collect & Impounding	1	1,386	1,374	0	0	0	0	0	12
Lake, River & Other Intakes	2	9,472	6,178	3,240	0	0	0	0	54
Wells & Springs	2	61,983	40,425	21,204	0	0	0	0	353
Supply Mains	2	64,929	42,347	22,212	0	0	0	0	370
Power Generation Equip Othe	6	9,368	5,984	3,090	167	0	0	0	128
Boiler Plant Equipment P	6	7	4	2	0	0	0	0	0
Pump Equip Electric	6	120,632	77,051	39,784	2,149	0	0	0	1,647
Pump Equip Diesel	6	3,225	2,060	1,064	57	0	0	0	44
Pump Equip Other	6	10,480	6,694	3,456	187	0	0	0	143
WT Equip Non-Media	2	71,987	46,950	24,627	0	0	0	0	410
WT Equip Filter Media	2	5,064	3,303	1,732	0	0	0	0	29
Dist Reservoirs & Standpipe	5	55,366	16,377	0	29,300	0	0	0	9,689
Elevated Tanks & Standpipes	5	61,972	18,331	0	32,796	0	0	0	10,845
Ground Level Facilities	5	81	24	0	43	0	0	0	14
TD Mains 4 & Less *	4	36,769	10,615	0	19,043	0	0	0	7,111
TD Mains 6 to 8" "	4	297,022	85,750	0	153,828	0	0	0	57,444
TD Mains 10 to 16" "	3	184,015	113,924	59,750	0	0	0	0	10,342
TD Mains 18 & Grtr *	3	13,993	8,663	4,544	0	0	0	0	786
Services	10	268,268	0	0	0	0	245,009	0	23,259
Meters Bronze Case	9	13,886	0	0	0	13,886	0	0	0
Meters Plastic Case	9	249	0	0	0	249	0	0	0
Meters Other	9	3,532	0	0	0	3,532	0	0	0
Meters Other-Rem Rdr Unts	9	1,269	0	0	0	1,269	0	0	0
Meter Installations	9	85,355	0	0	0	85,355	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	18,422	0	0	0	0	0	0	18,422
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	281	183	96	0	0	0	0	2
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	2,612	901	387	290	325	16	515	178
Comp & Periph Equip	15	48,065	16,573	7,128	5,345	5,979	293	9,474	3,273
Computer Software	15	56,478	19,474	8,376	6,280	7,026	345	11,132	3,846
Comp Software Personal	15	1,471	507	218	164	183	9	290	100
Data Handling Equipment	15	290	100	43	32	36	2	57	20
Other Office Equipment	15	397	137	59	44	49	2	78	27
Trans Equip Lt Duty Trks	15	798	275	118	89	99	5	157	54
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	203	70	30	23	25	1	40	14
Tools,Shop,Garage Equip	15	30,805	10,622	4,568	3,426	3,832	188	6,072	2,098
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,643	2,376	1,246	0	0	0	0	21
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	17,567	6,057	2,605	1,953	2,185	107	3,462	1,196
Comm Equip Non-Telephone	15	2,584	891	383	287	321	16	509	176
Comm Equip Telephone	15	12,182	4,200	1,807	1,355	1,515	74	2,401	830
Misc Equipment	15	2,799	965	415	311	348	17	552	191
Total Depreciation Expense		1,742,364	650,742	263,472	263,591	126,614	246,104	35,369	156,472
Amort-Other UP	18	(247,563)	(102,466)	(40,996)	(43,423)	(13,319)	(22,281)	(1,089)	(23,989)

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Taxes Other Than Income									
Utility Reg Assessment Fee	19	65,964	27,012	9,558	8,892	5,680	3,648	5,976	5,198
Property Taxes	18	552,044	228,491	91,418	96,829	29,700	49,684	2,429	53,493
FUTA	16	2,377	735	289	331	370	18	437	198
FICA	16	94,775	29,295	11,506	13,193	14,747	720	17,420	7,895
SUTA	16	4,901	1,515	595	682	763	37	901	408
Other Taxes & Licenses	15	4,246	1,464	630	472	528	26	837	289
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		724,307	288,512	113,996	120,398	51,787	54,133	28,000	67,481
Income Taxes	18	985,004	407,693	163,117	172,770	52,993	88,650	4,334	95,447
Utility Income Available for Return	18	2,996,963	1,240,443	496,297	525,667	161,237	269,727	13,187	290,406
Total Cost of Service		12,096,928	4,953,684	1,752,323	1,630,776	1,041,446	668,795	1,096,531	953,373
Less: Other Water Revenues	19	241,081	98,723	34,933	32,498	20,757	13,332	21,842	18,997
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		241,081	98,723	34,933	32,498	20,757	13,332	21,842	18,997
Total Cost of Service Related to Sales of Water		11,855,847	4,854,962	1,717,390	1,598,278	1,020,689	655,463	1,074,689	934,375
Reallocation of Public Fire	20	0	380,494	134,601	125,252	0	0	0	(640,346)
Total		\$ 11,855,847	\$ 5,235,455	\$ 1,851,991	\$ 1,723,530	\$ 1,020,689	\$ 655,463	\$ 1,074,689	\$ 294,029
			4,115,423			30,051	24,981	289,536	
			1.272			33.97	26.24		
						2.83	2.19		
								3.71	
								8.73	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	12,265	5,079	2,030	2,155	659	1,108	45	1,190
Franchises	17	20,740	8,588	3,432	3,644	1,114	1,873	77	2,012
Land & Ld Rights SS	2	146,950	95,841	50,272	0	0	0	0	838
Land & Ld Rights P	6	12,561	8,023	4,143	224	0	0	0	171
Land & Ld Rights WT	2	266,609	173,882	91,207	0	0	0	0	1,520
Land & Ld Rights TD	7	25,731	7,429	0	13,326	0	0	0	4,976
Land & Land Rights AG	15	717	247	106	80	89	4	141	49
Struct & Imp SS	2	4,935,995	3,219,256	1,688,604	0	0	0	0	28,135
Struct & Imp P	6	355,892	227,319	117,373	6,340	0	0	0	4,859
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	635,371	414,389	217,360	0	0	0	0	3,622
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	390,903	112,854	0	202,449	0	0	0	75,601
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	(70,288)	(24,235)	(10,424)	(7,816)	(8,744)	(429)	(13,854)	(4,787)
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	29,530	10,182	4,379	3,284	3,674	180	5,820	2,011
Struct & Imp Misc	15	84,742	29,219	12,567	9,423	10,542	517	16,703	5,771
Collect & Impounding	1	26,591	26,362	0	0	0	0	0	229
Lake, River & Other Intakes	2	486,705	317,429	166,502	0	0	0	0	2,774
Wells & Springs	2	3,248,752	2,118,836	1,111,398	0	0	0	0	18,518
Supply Mains	2	3,742,154	2,440,633	1,280,191	0	0	0	0	21,330
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	448,409	286,413	147,885	7,989	0	0	0	6,122
Boiler Plant Equipment P	6	348	222	115	6	0	0	0	5
Pump Equip Steam	6	6,905	4,410	2,277	123	0	0	0	94
Pump Equip Electric	6	3,936,523	2,514,380	1,298,265	70,132	0	0	0	53,745
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	100,994	64,508	33,308	1,799	0	0	0	1,379
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	321,228	205,178	105,941	5,723	0	0	0	4,386
WT Equip Non-Media	2	1,674,294	1,091,975	572,776	0	0	0	0	9,543
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	8,127	5,300	2,780	0	0	0	0	46
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	177,061	115,479	60,573	0	0	0	0	1,009
Dist Reservoirs & Standpipe	5	1,694,559	501,251	0	896,761	0	0	0	296,548
Elevated Tanks & Standpipes	5	2,566,336	759,122	0	1,358,105	0	0	0	449,109
Ground Level Facilities	5	3,463	1,024	0	1,833	0	0	0	606
TD Mains Not Classified by	7	(3,437,633)	(992,445)	0	(1,780,350)	0	0	0	(664,838)
TD Mains 4 & Less	4	2,357,600	680,639	0	1,221,001	0	0	0	455,960
TD Mains 6 to 8" *	4	18,902,869	5,457,258	0	9,789,796	0	0	0	3,655,815
TD Mains 10 to 16" *	3	11,677,525	7,229,556	3,791,692	0	0	0	0	656,277
TD Mains 18 & Gtrr *	3	871,887	539,785	283,102	0	0	0	0	49,000
TD Mains AC 4 (STL) *	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) *	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) *	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) *	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) *	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) *	4	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	5,171	0	0	0	0	0	0	5,171
Services	10	6,707,468	0	0	0	0	6,125,931	0	581,537
Meters Bronze Case	9	654,090	0	0	0	654,090	0	0	0
Meters Plastic Case	9	12,057	0	0	0	12,057	0	0	0
Meters Other	9	40,292	0	0	0	40,292	0	0	0
Meters Other-Rem Rdr Unts	9	51,675	0	0	0	51,675	0	0	0
Meter Installations	9	2,731,605	0	0	0	2,731,605	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	779,380	0	0	0	0	0	0	779,380
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	(868)	(251)	0	(450)	0	0	0	(168)
Other P/E CPS	15	43,398	14,964	6,436	4,826	5,399	265	8,554	2,955
Office Furniture & Equip	15	9,164	3,160	1,359	1,019	1,140	56	1,806	624
Comp & Periph Equip	15	313,045	107,938	46,425	34,811	38,943	1,910	61,701	21,318
Computer Software	15	155,995	53,787	23,134	17,347	19,406	952	30,747	10,623
Comp Software Personal	15	9,668	3,334	1,434	1,075	1,203	59	1,906	658
Data Handling Equipment	15	3,963	1,366	588	441	493	24	781	270
Other Office Equipment	15	20,913	7,211	3,101	2,326	2,602	128	4,122	1,424
Trans Equip Lt Duty Trks	15	(160,177)	(55,229)	(23,754)	(17,812)	(19,926)	(977)	(31,571)	(10,908)
Trans Equip Hvy Duty Trks	15	5,835	2,012	865	649	726	36	1,150	397
Trans Equip Autos	15	7,238	2,496	1,073	805	900	44	1,427	493
Trans Equip Other	15	58,297	20,101	8,645	6,483	7,252	356	11,490	3,970
Stores Equipment	15	(2,070)	(714)	(307)	(230)	(258)	(13)	(408)	(141)
Tools,Shop,Garage Equip	15	397,313	136,994	58,922	44,181	49,426	2,424	78,310	27,057
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	83,208	54,268	28,465	0	0	0	0	474
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	88,085	30,372	13,063	9,795	10,958	537	17,362	5,999
Comm Equip Non-Telephone	15	37,942	13,082	5,627	4,219	4,720	231	7,478	2,584
Comm Equip Telephone	15	203,038	70,008	30,111	22,578	25,258	1,239	40,019	13,827
Misc Equipment	15	37,871	13,058	5,616	4,211	4,711	231	7,464	2,579
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		67,956,011	28,133,346	11,248,658	11,942,299	3,650,004	6,136,684	251,271	6,593,749
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	73,391	25,305	10,884	8,161	9,130	448	14,465	4,998
Materials and Supplies	15	357,646	123,316	53,039	39,770	44,491	2,182	70,492	24,356
Prepayments	15	85,861	29,605	12,733	9,548	10,681	524	16,923	5,847
OPEB Tracker	16	90,410	27,946	10,976	12,585	14,068	687	16,617	7,531
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	(252,824)	(104,694)	(41,842)	(44,421)	(13,577)	(22,830)	(935)	(24,524)
Deferred Income Taxes	17	(3,618)	(1,498)	(599)	(636)	(194)	(327)	(13)	(321)
Pensions	16	(390,242)	(120,624)	(47,375)	(54,322)	(60,722)	(2,966)	(71,726)	(32,507)
		0							
Total Other Rate Base Elements		(39,376)	(20,644)	(2,185)	(29,314)	3,877	(22,282)	45,823	(14,650)
Total Original Cost Measure of Value		\$ 67,916,635	\$ 28,112,702	\$ 11,246,473	\$ 11,912,985	\$ 3,653,882	\$ 6,114,401	\$ 297,093	\$ 6,579,099

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
T&D OP BASIS FOR FACTOR 11	317,764	30,991	0	55,595	206,296	3,764	0	21,118
FACTOR 11		0.0975	0.0000	0.1750	0.6492	0.0118	0.0000	0.0665
T&D Mnt BASIS FOR FACTOR 12	192,550	44,269	0	79,414	12,341	4,177	0	52,350
FACTOR 12		0.2299	0.0000	0.4124	0.0641	0.0217	0.0000	0.2719
A&G BASIS FOR FACTOR 15	2,100,893	724,313	311,631	233,531	261,431	12,828	414,038	143,122
FACTOR 15		0.3448	0.1483	0.1112	0.1244	0.0061	0.1971	0.0681
LABOR BASIS FOR FACTOR 16	1,992,357	615,810	241,912	277,263	309,954	15,230	366,125	166,062
FACTOR 16		0.3091	0.1214	0.1392	0.1556	0.0076	0.1838	0.0833
UPIS BASIS FOR FACTOR 17	67,923,006	28,119,679	11,243,196	11,936,500	3,648,232	6,133,703	251,149	6,590,548
FACTOR 17		0.4141	0.1655	0.1757	0.0537	0.0903	0.0037	0.0970
RATE BASE BASIS FOR FACTOR 18	67,916,635	28,112,702	11,246,473	11,912,985	3,653,882	6,114,401	297,093	6,579,099
FACTOR 18		0.4139	0.1656	0.1754	0.0538	0.0900	0.0044	0.0969
TOTAL COS BASIS FOR FACTOR 19	12,030,235	4,926,421	1,742,656	1,621,803	1,035,676	665,142	1,090,411	948,125
FACTOR 19		0.4095	0.1449	0.1348	0.0861	0.0553	0.0906	0.0788
TOTAL COS BASIS FOR FACTOR 20	8,336,783	4,953,684	1,752,323	1,630,776				(8,336,783)
FACTOR 20		0.5942	0.2102	0.1956				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9914	-	-	-	-	-	0.0086
2	0.6522	0.3421	-	-	-	-	0.0057
3	0.6191	0.3247	-	-	-	-	0.0562
4	0.2887	-	0.5179	-	-	-	0.1934
5	0.2958	-	0.5292	-	-	-	0.1750
6	0.6387	0.3298	0.0178	-	-	-	0.0137
7	0.2887	-	0.5179	-	-	-	0.1934
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9133	-	0.0867
11	0.0975	-	0.1750	0.6492	0.0118	-	0.0665
12	0.2299	-	0.4124	0.0641	0.0217	-	0.2719
13	-	-	-	-	-	0.9862	0.0138
14	-	-	-	-	-	1.0000	-
15	0.3448	0.1483	0.1112	0.1244	0.0061	0.1971	0.0681
16	0.3091	0.1214	0.1392	0.1556	0.0076	0.1838	0.0833
17	0.4141	0.1655	0.1757	0.0537	0.0903	0.0037	0.0970
18	0.4139	0.1656	0.1754	0.0538	0.0900	0.0044	0.0969
19	0.4095	0.1449	0.1348	0.0861	0.0553	0.0906	0.0788
20	0.5942	0.2102	0.1956	-	-	-	-

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	5,171	0	0	0	0	0	0	5,171
Services	10	6,707,468	0	0	0	0	6,125,931	0	581,537
Meters Bronze Case	9	654,090	0	0	0	654,090	0	0	0
Meters Plastic Case	9	12,057	0	0	0	12,057	0	0	0
Meters Other	9	40,292	0	0	0	40,292	0	0	0
Meters Other-Rem Rdr Unts	9	51,675	0	0	0	51,675	0	0	0
Meter Installations	9	2,731,605	0	0	0	2,731,605	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	779,380	0	0	0	0	0	0	779,380
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	(868)	(251)	0	(450)	0	0	0	(168)
Other P/E CPS	15	43,398	14,964	6,436	4,826	5,399	265	8,554	2,955
Office Furniture & Equip	15	9,164	3,160	1,359	1,019	1,140	56	1,806	624
Comp & Periph Equip	15	313,045	107,938	46,425	34,811	38,943	1,910	61,701	21,318
Computer Software	15	155,995	53,787	23,134	17,347	19,406	952	30,747	10,623
Comp Software Personal	15	9,668	3,334	1,434	1,075	1,203	59	1,906	658
Data Handling Equipment	15	3,963	1,366	588	441	493	24	781	270
Other Office Equipment	15	20,913	7,211	3,101	2,326	2,602	128	4,122	1,424
Trans Equip Lt Duty Trks	15	(160,177)	(55,229)	(23,754)	(17,812)	(19,926)	(977)	(31,571)	(10,908)
Trans Equip Hvy Duty Trks	15	5,835	2,012	865	649	726	36	1,150	397
Trans Equip Autos	15	7,238	2,496	1,073	805	900	44	1,427	493
Trans Equip Other	15	58,297	20,101	8,645	6,483	7,252	356	11,490	3,970
Stores Equipment	15	(2,070)	(714)	(307)	(230)	(258)	(13)	(408)	(141)
Tools,Shop,Garage Equip	15	397,313	136,994	58,922	44,181	49,426	2,424	78,310	27,057
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	83,208	54,268	28,465	0	0	0	0	474
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	88,085	30,372	13,063	9,795	10,958	537	17,362	5,999
Comm Equip Non-Telephone	15	37,942	13,082	5,627	4,219	4,720	231	7,478	2,584
Comm Equip Telephone	15	203,038	70,008	30,111	22,578	25,258	1,239	40,019	13,827
Misc Equipment	15	37,871	13,058	5,616	4,211	4,711	231	7,464	2,579
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		67,956,011	28,133,346	11,248,658	11,942,299	3,650,004	6,136,684	251,271	6,593,749
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	73,391	25,305	10,884	8,161	9,130	448	14,465	4,998
Materials and Supplies	15	357,646	123,316	53,039	39,770	44,491	2,182	70,492	24,356
Prepayments	15	85,861	29,605	12,733	9,548	10,681	524	16,923	5,847
OPEB Tracker	16	90,410	27,946	10,976	12,585	14,068	687	16,617	7,531
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offsel	17	(252,824)	(104,694)	(41,842)	(44,421)	(13,577)	(22,830)	(935)	(24,524)
Deferred Income Taxes	17	(3,618)	(1,498)	(599)	(636)	(194)	(327)	(13)	(321)
Pensions	16	(390,242)	(120,624)	(47,375)	(54,322)	(60,722)	(2,966)	(71,726)	(32,507)
		0							
Total Other Rate Base Elements		(39,376)	(20,644)	(2,185)	(29,314)	3,877	(22,282)	45,823	(14,650)
Total Original Cost Measure of Value		\$ 67,916,635	\$ 28,112,702	\$ 11,246,473	\$ 11,912,985	\$ 3,653,882	\$ 6,114,401	\$ 297,093	\$ 6,579,099

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
T&D OP BASIS FOR FACTOR 11	317,764	30,991	0	55,595	206,296	3,764	0	21,118
FACTOR 11		0.0975	0.0000	0.1750	0.6492	0.0118	0.0000	0.0665
T&D Mnt BASIS FOR FACTOR 12	192,550	44,269	0	79,414	12,341	4,177	0	52,350
FACTOR 12		0.2299	0.0000	0.4124	0.0641	0.0217	0.0000	0.2719
A&G BASIS FOR FACTOR 15	2,100,893	724,313	311,631	233,531	261,431	12,828	414,038	143,122
FACTOR 15		0.3448	0.1483	0.1112	0.1244	0.0061	0.1971	0.0681
LABOR BASIS FOR FACTOR 16	1,992,357	615,810	241,912	277,263	309,954	15,230	366,125	166,062
FACTOR 16		0.3091	0.1214	0.1392	0.1556	0.0076	0.1838	0.0833
UPIS BASIS FOR FACTOR 17	67,923,006	28,119,679	11,243,196	11,936,500	3,648,232	6,133,703	251,149	6,590,548
FACTOR 17		0.4141	0.1655	0.1757	0.0537	0.0903	0.0037	0.0970
RATE BASE BASIS FOR FACTOR 18	67,916,635	28,112,702	11,246,473	11,912,985	3,653,882	6,114,401	297,093	6,579,099
FACTOR 18		0.4139	0.1656	0.1754	0.0538	0.0900	0.0044	0.0969
TOTAL COS BASIS FOR FACTOR 19	12,030,235	4,926,421	1,742,656	1,621,803	1,035,676	665,142	1,090,411	948,125
FACTOR 19		0.4095	0.1449	0.1348	0.0861	0.0553	0.0906	0.0788
TOTAL COS BASIS FOR FACTOR 20	8,336,783	4,953,684	1,752,323	1,630,776				(8,336,783)
FACTOR 20		0.5942	0.2102	0.1956				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9914	-	-	-	-	-	0.0086
2	0.6522	0.3421	-	-	-	-	0.0057
3	0.6191	0.3247	-	-	-	-	0.0562
4	0.2887	-	0.5179	-	-	-	0.1934
5	0.2958	-	0.5292	-	-	-	0.1750
6	0.6387	0.3298	0.0178	-	-	-	0.0137
7	0.2887	-	0.5179	-	-	-	0.1934
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9133	-	0.0867
11	0.0975	-	0.1750	0.6492	0.0118	-	0.0665
12	0.2299	-	0.4124	0.0641	0.0217	-	0.2719
13	-	-	-	-	-	0.9862	0.0138
14	-	-	-	-	-	1.0000	-
15	0.3448	0.1483	0.1112	0.1244	0.0061	0.1971	0.0681
16	0.3091	0.1214	0.1392	0.1556	0.0076	0.1838	0.0833
17	0.4141	0.1655	0.1757	0.0537	0.0903	0.0037	0.0970
18	0.4139	0.1656	0.1754	0.0538	0.0900	0.0044	0.0969
19	0.4095	0.1449	0.1348	0.0861	0.0553	0.0906	0.0788
20	0.5942	0.2102	0.1956	-	-	-	-

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	3,976	0.3496
Commercial	2,754	0.2421
Industrial	3,756	0.3303
Other Public Authority	389	0.0342
Sales for Resale	400	0.0352
Private Fire Protection	21	0.0018
Public Fire Protection	77	0.0068
Total	11,373	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 0.6579	(4)	(5)=(4)x 0.3421	(6)=(3)+(5)
Residential	0.3496	0.2300	0.4639	0.1587	0.3886
Commercial	0.2421	0.1593	0.2410	0.0824	0.2417
Industrial	0.3303	0.2173	0.2191	0.0750	0.2923
Other Public Authority	0.0342	0.0225	0.0340	0.0116	0.0341
Sales for Resale	0.0352	0.0232	0.0420	0.0144	0.0376
Private Fire Protection	0.0018	0.0012			0.0012
Public Fire Protection	0.0068	0.0045			0.0045
Total	1.0000	0.6580	1.0000	0.3421	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
JOPLIN DISTRICT
PSC STAFF STUDY

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

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

Customer Classification	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)
Residential	3,976	1.00	3,976	0.4639
Commercial	2,754	0.75	2,065	0.2410
Industrial	3,756	0.50	1,878	0.2191
Other Public Authority	389	0.75	292	0.0340
Sales for Resale	400	0.90	360	0.0420
Total	11,275		8,571	1.0000

The weighting of the factors is based on the maximum day ratio of 1.52, based on a review of maximum day ratios experienced during the period 1990 through 2006 (see Schedule D & DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6579
Maximum Day Extra Capacity	0.52	0.3421
Total	1.52	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
JOPLIN 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 0.6244	(4)	(5)=(4) X 0.3247	(6)	(7)=(6) X 0.0509	(8)=(3)+(5)+(7)
Residential	0.3496	0.2183	0.4639	0.1506			0.3690
Commercial	0.2421	0.1512	0.2410	0.0783			0.2295
Industrial	0.3303	0.2062	0.2191	0.0711			0.2773
Other Public Authority	0.0342	0.0214	0.0340	0.0110			0.0324
Sales for Resale	0.0352	0.0220	0.0420	0.0136			0.0356
Private Fire Protection	0.0018	0.0011			0.3594	0.0183	0.0194
Public Fire Protection	0.0068	0.0042			0.6406	0.0326	0.0368
Total	1.0000	0.6244	1.0000	0.3246	1.0000	0.0509	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2007 of 13.26 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	13,260,000	0.6244
Maximum Day Extra Capacity	<u>0.52</u>	<u>6,895,200</u>	<u>0.3247</u>
Subtotal	<u><u>1.52</u></u>	20,155,200	0.9491
Fire Protection		<u>1,080,000</u>	<u>0.0509</u>
Total		<u><u>21,235,200</u></u>	<u><u>1.0000</u></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
JOPLIN 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 0.2919	(5)	(6)=(5) X 0.5179	(7)	(8)=(7) X 0.1902	(9)=(4)+(6)+(8)
Residential	165.7	0.4412	0.1288	0.5627	0.2914			0.4201
Commercial	114.7	0.3055	0.0892	0.2784	0.1442			0.2334
Industrial	58.2	0.1549	0.0452	0.0678	0.0351			0.0803
Other Public Authority	16.2	0.0431	0.0126	0.0393	0.0204			0.0330
Sales for Resale	16.7	0.0444	0.0130	0.0518	0.0268			0.0398
Private Fire Protection	0.9	0.0023	0.0007			0.3594	0.0684	0.0691
Public Fire Protection	3.2	0.0085	0.0025			0.6406	0.1218	0.1243
Total	375.6	0.9999	0.2920	1.0000	0.5179	1.0000	0.1902	1.0000

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

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

FACTOR 4. Continued

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.**

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.68 . The system demand for fire protection is 6,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	9,208	0.2919
Maximum Hour Extra Capacity	1.77	16,334	0.5179
Subtotal	2.77	25,543	0.8098
Fire Protection		6,000	0.1902
Total		31,543	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	165.7	3.5	579.9	0.5627
Commercial	114.7	2.5	286.8	0.2784
Industrial	58.2	1.2	69.8	0.0678
Other Public Authority	16.2	2.5	40.5	0.0393
Sales for Resale	16.7	3.2	53.4	0.0518
Total	371.5		1,030.4	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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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 0.2983	(5)	(6)=(5) X 0.5292	(7)	(8)=(7) X 0.1725	(9)=(4)+(6)+(8)
Residential	165.7	0.3496	0.1043	0.5049	0.2672			0.3716
Commercial	114.7	0.2421	0.0722	0.2498	0.1322			0.2044
Industrial	156.5	0.3303	0.0985	0.1635	0.0865			0.1850
Other Public Authority	16.2	0.0342	0.0102	0.0353	0.0187			0.0289
Sales for Resale	16.7	0.0352	0.0105	0.0465	0.0246			0.0351
Private Fire Protection	0.9	0.0018	0.0005			0.3594	0.0620	0.0625
Public Fire Protection	3.2	0.0068	0.0020			0.6406	0.1105	0.1125
Total	473.9	1.0000	0.2982	1.0000	0.5292	1.0000	0.1725	1.0000

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

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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 3 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{6,000 \text{ GPM} \times 60 \text{ Min.} \times 3 \text{ Hrs.}}{6,260,000 \text{ Gallons}} = 0.1725$$

$$\text{General Service Weight} = 1.0000 - 0.1725 = 0.8275$$

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	36.05	0.2983
Extra Capacity Maximum Hour	1.77	63.95	0.5292
Total	2.77	100.00	0.8275

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	165.7	3.5	579.9	0.5049
Commercial	114.7	2.5	286.8	0.2498
Industrial	156.5	1.2	187.8	0.1635
Other Public Authority	16.2	2.5	40.5	0.0353
Sales for Resale	16.7	3.2	53.4	0.0465
Total	469.8		1,148.4	1.0000

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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 w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.9365	(4)	(5)=(4)X 0.0291	(6)	(7)=(6)X 0.0344	(8)=(3)+ (5)+(7)
Residential	0.3886	0.3639	0.3690	0.0107	0.4201	0.0145	0.3891
Commercial	0.2417	0.2264	0.2295	0.0067	0.2334	0.0080	0.2411
Industrial	0.2923	0.2737	0.2773	0.0081	0.0803	0.0028	0.2846
Other Public Authority	0.0341	0.0319	0.0324	0.0009	0.0330	0.0011	0.0339
Sales for Resale	0.0376	0.0352	0.0356	0.0010	0.0398	0.0014	0.0376
Private Fire Protection	0.0012	0.0011	0.0194	0.0006	0.0691	0.0024	0.0041
Public Fire Protection	0.0045	0.0042	0.0368	0.0011	0.1243	0.0043	0.0096
Total	1.0000	0.9364	1.0000	0.0291	1.0000	0.0345	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	4,350	0.9365
Associated with Maximum Day and Fire	135	0.0291
Associated with Maximum Hour	160	0.0344
Total	4,645	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3690	0.0000	0.4201	0.4201	0.4201
Commercial	0.2295	0.0000	0.2334	0.2334	0.2334
Industrial	0.2773	0.0000	0.0803	0.0803	0.0803
Other Public Authority	0.0324	0.0000	0.0330	0.0330	0.0330
Sales for Resale	0.0356	0.0000	0.0398	0.0398	0.0398
Private Fire Protection	0.0194	0.0000	0.0691	0.0691	0.0691
Public Fire Protection	0.0368	0.0000	0.1243	0.1243	0.1243
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	22,303	0.7421
Commercial	5,384	0.1791
Industrial	1,060	0.0353
Other Public Authority	976	0.0325
Sales for Resale	330	0.0110
Private Fire	0	0.0000
Total	30,051	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	21,012	0.7682
Commercial	3,458	0.1264
Industrial	205	0.0075
Other Public Authority	280	0.0102
Sales for Resale	26	0.0010
Private Fire Protection	2,372	0.0867
Total	27,353	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 201,354	0.6337
Commercial	62,523	0.1968
Industrial	15,933	0.0501
Other Public Authority	10,289	0.0324
Sales for Resale	6,546	0.0206
Private Fire Protection	7,775	0.0245
Public Fire Protection	13,343	0.0420
Total	317,764	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 77,089	0.4004
Commercial	38,577	0.2003
Industrial	12,783	0.0664
Other Public Authority	5,508	0.0286
Sales for Resale	6,243	0.0324
Private Fire Protection	10,992	0.0571
Public Fire Protection	41,358	0.2148
Total	\$192,550	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	20,588	0.8532
Commercial	2,912	0.1207
Industrial	113	0.0047
Other Public Authority	176	0.0073
Sales for Resale	7	0.0003
Private Fire Protection	332	0.0138
Public Fire Protection	0	0.0000
Total	24,128	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	20,588	0.8652
Commercial	2,912	0.1224
Industrial	113	0.0047
Other Public Authority	176	0.0074
Sales for Resale	7	0.0003
Total	23,796	1.0000

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$1,106,447	0.5267
Commercial	424,711	0.2022
Industrial	313,793	0.1494
Other Public Authority	57,599	0.0274
Sales for Resale	55,201	0.0263
Private Fire Protection	37,078	0.0176
Public Fire Protection	106,065	0.0505
Total	<u>\$2,100,893</u>	<u>1.0000</u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$1,059,294	0.5317
Commercial	398,346	0.1999
Industrial	262,534	0.1318
Other Public Authority	54,671	0.0274
Sales for Resale	51,429	0.0258
Private Fire Protection	41,789	0.0210
Public Fire Protection	124,294	0.0624
Total	<u>\$1,992,357</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$30,303,224	0.4461
Commercial	14,718,563	0.2167
Industrial	12,084,052	0.1779
Other Public Authority	2,050,387	0.0302
Sales for Resale	2,175,989	0.0320
Private Fire Protection	2,414,016	0.0355
Public Fire Protection	4,176,776	0.0615
Total	<u>\$67,923,006</u>	<u>1.0000</u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$30,316,304	0.4464
Commercial	14,714,724	0.2167
Industrial	12,082,009	0.1779
Other Public Authority	2,049,587	0.0302
Sales for Resale	2,174,698	0.0320
Private Fire Protection	2,408,885	0.0355
Public Fire Protection	4,170,428	0.0614
Total	\$67,916,635	1.0000

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$5,790,703	0.4813
Commercial	2,531,265	0.2104
Industrial	2,060,540	0.1713
Other Public Authority	348,350	0.0290
Sales for Resale	351,162	0.0292
Private Fire Protection	311,395	0.0259
Public Fire Protection	636,820	0.0529
Total	\$12,030,235	1.0000

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	18,270.00	18,270.00	1,915.00	1,915.00	33.00	33.00	55.00	55.00	0.00	0.00	20,273.00	20,273.00
3/4	1.3	0.00	0.00	8.00	10.40	7.00	9.10	0.00	0.00	0.00	0.00	15.00	19.50
1	1.7	2,282.00	3,879.40	582.00	989.40	17.00	28.90	51.00	86.70	2.00	3.40	2,934.00	4,987.80
1-1/2	3.5	2.00	7.00	13.00	45.50	0.00	0.00	2.00	7.00	1.00	3.50	18.00	63.00
2	4.3	34.00	146.20	372.00	1,599.60	34.00	146.20	60.00	258.00	0.00	0.00	500.00	2,150.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	16.00	468.80	15.00	439.50	4.00	117.20	0.00	0.00	35.00	1,025.50
6	48.4	0.00	0.00	5.00	242.00	6.00	290.40	0.00	0.00	2.00	96.80	13.00	629.20
8	112.9	0.00	0.00	1.00	112.90	1.00	112.90	4.00	451.60	2.00	225.80	8.00	903.20
Total		<u>20,588.00</u>	<u>22,302.60</u>	<u>2,912.00</u>	<u>5,383.60</u>	<u>113.00</u>	<u>1,060.00</u>	<u>176.00</u>	<u>975.50</u>	<u>7.00</u>	<u>329.50</u>	<u>23,796.00</u>	<u>30,051.20</u>

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	18,270.00	18,270.00	1,923.00	1,923.00	40.00	40.00	55.00	55.00	0.00	0.00	0.00	0.00	20,288.00	20,288.00
1	1.17	2,282.00	2,669.94	582.00	680.94	17.00	19.89	51.00	59.67	2.00	2.34	0.00	0.00	2,934.00	3,432.78
1-1/2	1.58	2.00	3.16	13.00	20.54	0.00	0.00	2.00	3.16	1.00	1.58	0.00	0.00	18.00	28.44
2	2.04	34.00	69.36	372.00	758.88	34.00	69.36	60.00	122.40	0.00	0.00	5.00	10.20	505.00	1,030.20
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	16.00	46.08	15.00	43.20	4.00	11.52	0.00	0.00	0.00	0.00	35.00	100.80
6	4.24	0.00	0.00	5.00	21.20	6.00	25.44	0.00	0.00	2.00	8.48	42.00	178.08	55.00	233.20
8	6.98	0.00	0.00	1.00	6.98	1.00	6.98	4.00	27.92	2.00	13.96	156.00	1,088.88	164.00	1,144.72
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.00	1,007.00	106.00	1,007.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	85.12	7.00	85.12
Total		<u>20,588.00</u>	<u>21,012.46</u>	<u>2,912.00</u>	<u>3,457.62</u>	<u>113.00</u>	<u>204.87</u>	<u>176.00</u>	<u>279.67</u>	<u>7.00</u>	<u>26.36</u>	<u>317.00</u>	<u>2,372.01</u>	<u>24,113.00</u>	<u>27,352.99</u>

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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	5	20	
3 -inch	9.00	11	99	
4 -inch	16.00	0	0	
6 -inch	36.00	42	1,512	
8 -inch	64.00	156	9,984	
10 -inch	100.00	106	10,600	
12 -inch	144.00	7	1,008	
Private Hydrants	6.25	5	31	
Total Private Fire Protection		332	23,254	0.3594
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	6.25	495	3,094
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	1,063	21,526
4 3/4" Valve	2- 2-1/2" & 1- 4.5"	22.56	158	3,564
5" Valve	2- 2-1/2" & 1- 4.5"	25.00	6	150
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	495	13,118
Total Public Fire Protection		1,634	41,452	0.6406
Total Fire Protection		1,966	64,706	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 1,725,878	52.7%	\$ 1,620,561	46.6%	\$ 1,725,148	52.7%	\$ 104,587	6.5%
Commercial	509,719	15.6%	\$ 476,504	13.7%	\$ 509,719	15.6%	33,215	7.0%
Industrial	396,995	12.1%	\$ 577,212	16.6%	\$ 396,994	12.1%	(180,218)	-31.2%
Public Authority	254,400	7.8%	\$ 310,116	8.9%	\$ 254,400	7.8%	(55,716)	-18.0%
Sales for Resale	324,040	9.9%	\$ 374,404	10.8%	\$ 324,040	9.9%	(50,364)	-13.5%
Private Fire Service	62,823	1.9%	\$ 121,909	3.5%	\$ 62,822	1.9%	(59,087)	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,273,855	<u>100.0%</u>	3,480,706	<u>100.1%</u>	3,273,123	<u>100.0%</u>	(207,583)	-6.0%
Other Revenues	53,083		53,083		53,083		-	0.0%
Total	<u>\$ 3,326,938</u>		<u>\$ 3,533,789</u>		<u>\$ 3,326,206</u>		<u>\$ (207,583)</u>	-5.9%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (^{'000} Gal)	Total Revenue	Sales (^{'000} Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	233,559	\$1,620,561	233,559	\$1,725,148	\$104,587	6.45%
5	Commercial	104,622	476,504	104,622	509,719	33,215	6.97%
6	Industrial	158,855	577,212	158,855	396,994	(180,218)	-31.22%
7	Other Public Authority	75,652	310,116	75,652	254,400	(55,716)	-17.97%
8	Other Water Utilities	109,182	374,404	109,182	324,040	(50,364)	-13.45%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	121,909	0	62,822	(59,087)	-48.47%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>681,870</u>	<u>3,480,706</u>	<u>681,870</u>	<u>3,273,123</u>	<u>(\$207,583)</u>	<u>-5.96%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		53,083		53,083	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$3,533,789</u>		<u>\$3,326,206</u>	<u>(207,583)</u>	<u>-5.87%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission	Case No. WR-2008-0311
Company: Missouri-American Water Company	STAFF - MEXICO
District: Mexico	Page 1 of 7

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates 12 Month Updated Test Period Ending March 31, 2008	
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Mexico

Case No. WR-2008-0311

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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending March 31, 2008

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

Case No. WR-2008-0311

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	118	\$119.41	\$14,090	61.54	\$7,261	(\$6,829)	-48.47%
5								
6	2"	24	17.12	404	8.82	208	(196)	-48.51%
7								
8	3"	0	29.41	0	15.16	0	0	0.00%
9								
10	4"	143	46.65	6,648	24.04	3,426	(3,222)	-48.47%
11								
12	6"	247	95.68	23,604	49.31	12,164	(11,440)	-48.47%
13								
14	8"	188	164.65	31,020	84.85	15,985	(15,035)	-48.47%
15								
16	10"	166	253.08	41,885	130.42	21,584	(20,301)	-48.47%
17								
18	12"	12	360.85	4,258	185.96	2,194	(2,064)	-48.47%
19								
20								
21								
22	Total	897		\$121,909		\$62,822	(\$59,087)	-48.47%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0
Labor & Exp Oper SS	2	70,858	29,704	12,343	11,890	6,689	10,225	0	7	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		70,858	29,704	12,343	11,890	6,689	10,225	0	7	0.0
Misc Exp Oper SS	2	127,598	53,489	22,228	21,411	12,045	18,412	0	13	0.0
Misc Exp Oper SS	2	0	0	0	0	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	85	36	15	14	8	12	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	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
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	12,674	5,313	2,208	2,127	1,196	1,829	0	1	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		140,357	58,838	24,450	23,552	13,250	20,254	0	14	0.0
TOTAL SS EXPENSE		211,215	88,541	36,794	35,442	19,939	30,478	0	21	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	514	215	90	86	49	74	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	61,405	24,427	10,942	11,446	5,932	8,652	0	6	0.0
Labor & Exp Oper Pump	6	8	3	1	1	1	1	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	361	151	63	61	34	52	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		62,288	24,797	11,096	11,594	6,015	8,779	0	6	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		62,288	24,797	11,096	11,594	6,015	8,779	0	6	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
WATER TREATMENT										
Super & Eng Oper WT	2	3	1	1	1	0	0	0	0	0.0
Chemicals	1	60,221	23,956	10,731	11,225	5,817	8,485	0	6	0.0
Labor & Exp Oper WT	2	20,067	8,412	3,496	3,367	1,894	2,896	0	2	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	54,001	22,637	9,407	9,061	5,098	7,792	0	5	0.0
Misc Exp Oper WT	1	1,470	585	262	274	142	207	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		135,762	55,591	23,897	23,928	12,952	19,381	0	14	0.0
Super & Eng Maint WT	2	322	135	56	54	30	46	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	12,836	5,381	2,236	2,154	1,212	1,852	0	1	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		13,158	5,516	2,292	2,208	1,242	1,899	0	1	0.0
TOTAL WT EXPENSE		148,920	61,107	26,189	26,136	14,194	21,279	0	15	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	15	5	2	1	1	2	1	3	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	85,845	29,685	10,679	7,606	5,786	9,898	5,451	16,740	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,565	887	319	227	173	296	163	500	0.0
Misc Exp Oper TD	11	104	36	13	9	7	12	7	20	0.0
Misc Exp Oper TD	11	942	326	117	83	63	109	60	184	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		89,471	30,939	11,130	7,927	6,030	10,316	5,681	17,447	0.0
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	19,467	14,022	2,426	1,073	1,020	358	339	230	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	14	5	2	1	1	2	1	3	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	44	35	4	1	1	0	3	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	174	128	23	11	10	3	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	160,149	115,355	19,955	8,824	8,392	2,947	2,787	1,890	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		179,848	129,545	22,409	9,910	9,424	3,309	3,129	2,122	0.0
TOTAL T & D EXPENSE		269,319	160,484	33,539	17,837	15,454	13,625	8,811	19,569	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	39,806	34,866	3,778	279	836	48	0	0	0.0
Meter Reading Exp CA	14	(12)	(11)	(1)	(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	44,849	38,678	4,193	309	924	54	691	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	21,175	18,261	1,980	146	436	25	326	0	0.0
Misc Cust Accts Exp CA	13	4,857	4,189	454	34	100	6	75	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	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		110,675	95,983	10,404	768	2,296	133	1,092	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	83,578	46,996	11,818	8,466	5,658	7,004	1,220	2,415	0.0
Other Supplies & Exp AG	15	2,643	1,486	374	268	179	221	39	76	0.0
Other Supplies & Exp AG	15	16,488	9,271	2,331	1,670	1,116	1,382	241	477	0.0
Other Supplies & Exp AG	15	15,845	8,910	2,240	1,605	1,073	1,328	231	458	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Outside Services AG	15	315,914	177,638	44,670	32,002	21,387	26,474	4,612	9,130	0.0
Outside Services AG	15	17,038	9,580	2,409	1,726	1,153	1,428	249	492	0.0
Outside Services AG	15	5,243	2,948	741	531	355	439	77	152	0.0
Property Insurance	15	59,499	33,456	8,413	6,027	4,028	4,986	869	1,720	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	2,333	1,312	330	236	158	196	34	67	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	139	83	18	12	8	9	3	5	0.0
Employee Pension & Benefits	16	66,108	39,513	8,773	5,507	4,019	4,449	1,269	2,578	0.0
Employee Pension & Benefits	16	21,155	12,644	2,807	1,762	1,286	1,424	406	825	0.0
Employee Pension & Benefits	16	13,638	8,151	1,810	1,136	829	918	262	532	0.0
Reg Commision Exp	15	933	525	132	95	63	78	14	27	0.0
Rents AG	15	3,897	2,191	551	395	264	327	57	113	0.0
Goodwill Advertising Exp	15	305	172	43	31	21	26	4	9	0.0
Misc Exp AG	15	56,470	31,753	7,985	5,720	3,823	4,732	824	1,632	0.0
Research & Development	15	170	96	24	17	12	14	2	5	0.0
TOTAL A & G OPERATIONS		681,396	386,726	95,470	67,207	45,433	55,434	10,413	20,713	0.0
General Plant Maint AG	15	2,358	1,326	333	239	160	198	34	68	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		2,358	1,326	333	239	160	198	34	68	0.0
TOTAL A & G EXPENSE		683,754	388,052	95,804	67,446	45,593	55,631	10,448	20,781	0.0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
Total Operation & Maintenance Expenses		1,486,171	818,964	213,825	159,222	103,491	129,927	20,350	40,392	0.0
DEPRECIATION EXPENSE										0.0
Struct & Imp SS	2	1,784	748	311	299	168	257	0	0	0.0
Struct & Imp P	6	1,266	531	221	212	120	183	0	0	0.0
Struct & Imp WT	2	54,802	22,973	9,547	9,196	5,173	7,908	0	5	0.0
Struct & Imp TD	7	1,855	641	231	164	125	214	118	362	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	592	333	84	60	40	50	9	17	0.0
Struct & Imp Misc	15	2,934	1,650	415	297	199	246	43	85	0.0
Collect & Impounding	1	2	1	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	191	80	33	32	18	28	0	0	0.0
Wells & Springs	2	17,212	7,215	2,998	2,888	1,625	2,484	0	2	0.0
Supply Mains	2	14,242	5,970	2,481	2,390	1,344	2,055	0	1	0.0
Power Generation Equip Othe	6	107	45	19	18	10	15	0	0	0.0
Pump Equip Electric	6	19,441	8,150	3,387	3,262	1,835	2,805	0	2	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	786	329	137	132	74	113	0	0	0.0
WT Equip Non-Media	2	71,545	29,992	12,463	12,005	6,754	10,324	0	7	0.0
Dist Reservoirs & Standpipe	5	6,858	2,622	944	671	512	874	303	931	0.0
Elevated Tanks & Standpipes	5	1,249	478	172	122	93	159	55	170	0.0
Ground Level Facilities	5	441	169	61	43	33	56	19	60	0.0
TD Mains Not Classified by	4	40,470	13,995	5,034	3,586	2,728	4,666	2,570	7,892	0.0
TD Mains 4 & Less "	4	3,615	1,250	450	320	244	417	230	705	0.0
TD Mains 6 to 8" "	4	19,692	6,809	2,450	1,745	1,327	2,270	1,250	3,840	0.0
TD Mains 10 to 16" "	3	17,337	6,862	2,848	2,746	1,543	2,360	239	739	0.0
TD Mains 18 & Grtr "	3	17	7	3	3	2	2	0	1	0.0
Fire Mains	8	462	0	0	0	0	0	0	462	0.0
Services	10	61,311	48,258	6,033	723	1,747	172	4,378	0	0.0
Meters Bronze Case	9	10,543	7,734	1,383	668	604	153	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,614	1,184	212	102	92	23	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	19,746	14,486	2,591	1,252	1,131	286	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	7,971	0	0	0	0	0	0	7,971	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	2,708	1,135	472	454	256	391	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	228	128	32	23	15	19	3	7	0.0
Comp & Periph Equip	15	7,096	3,990	1,003	719	480	595	104	205	0.0
Computer Software	15	16,191	9,104	2,289	1,640	1,096	1,357	236	468	0.0
Comp Software Personal	15	228	128	32	23	15	19	3	7	0.0
Data Handling Equipment	15	2,401	1,350	340	243	163	201	35	69	0.0
Other Office Equipment	15	632	355	89	64	43	53	9	18	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	316	178	45	32	21	26	5	9	0.0
Tools,Shop,Garage Equip	15	2,517	1,415	356	255	170	211	37	73	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	531	223	93	89	50	77	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	547	308	77	55	37	46	8	16	0.0
Comm Equip Non-Telephone	15	1,034	581	146	105	70	87	15	30	0.0
Comm Equip Telephone	15	317	178	45	32	21	27	5	9	0.0
Misc Equipment	15	410	231	58	42	28	34	6	12	0.0
Total Depreciation Expense		413,241	201,816	59,583	46,716	30,009	41,264	9,680	24,174	
Amort-Other UP, Depr Clac,COR	18	(15,022)	(6,949)	(2,208)	(1,801)	(1,136)	(1,621)	(347)	(960)	

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	20,083	10,176	2,914	2,269	1,454	1,956	380	934
Property Taxes	18	137,161	63,451	20,163	16,446	10,369	14,800	3,168	8,765
FUTA	16	510	305	68	42	31	34	10	20
FICA	16	21,789	13,023	2,891	1,815	1,325	1,466	418	850
SUTA	16	1,056	631	140	88	64	71	20	41
Other Taxes & Licenses	15	874	491	124	89	59	73	13	25
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		181,473	88,077	26,300	20,749	13,303	18,401	4,009	10,635
Income Taxes	18	312,373	144,504	45,919	37,454	23,615	33,705	7,216	19,961
Utility Income Available for Return	18	948,702	438,870	139,459	113,749	71,722	102,365	21,915	60,622
Total Cost of Service		3,326,938	1,685,282	482,877	376,089	241,003	324,040	62,823	154,824
Less: Other Water Revenues	19	53,083	53,083	0	0	0	0	0	0
Revenue Contribution	19	53,083	53,083	0	0	0	0	0	0
Total Other Water Revenues		53,083	53,083	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 3,273,855	\$ 1,632,199	\$ 482,877	\$ 376,089	\$ 241,003	\$ 324,040	\$ 62,823	\$ 154,824
Reallocation of Public Fire	20	0	93,680	26,842	20,906	13,397	0		(154,824)
Total		\$ 3,273,855	\$ 1,725,878	\$ 509,719	\$ 396,995	\$ 254,400	\$ 324,040	\$ 62,823	\$ -
		\$ (53,083)	\$ (53,083)						
		\$ 3,220,772	\$ 1,672,795						

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 2,552	\$ 1,181	\$ 375	\$ 306	\$ 193	\$ 275	\$ 59	\$ 163
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	10,696	4,445	4,282	2,409	3,682	0	3
Land & Ld Rights P	6	58,808	24,652	10,244	9,868	5,551	8,486	0	6
Land & Ld Rights WT	2	13,920	5,835	2,425	2,336	1,314	2,009	0	1
Land & Ld Rights TD	7	13,064	4,518	1,625	1,157	881	1,506	830	2,547
Land & Land Rights AG	15	2,057	1,157	291	208	139	172	30	59
Struct & Imp SS	2	43,843	18,379	7,637	7,357	4,139	6,327	0	4
Struct & Imp P	6	47,811	20,042	8,329	8,023	4,513	6,899	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,856,525	1,197,455	497,607	479,325	269,656	412,197	0	286
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	59,564	20,597	7,410	5,277	4,015	6,868	3,782	11,615
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	86,959	48,897	12,296	8,809	5,887	7,287	1,270	2,513
Struct & Imp Leasehold	15	6	3	1	1	0	1	0	0
Struct & Imp Leasehold	15	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
Struct & Imp Store,Shop,Gar	15	21,411	12,039	3,028	2,169	1,450	1,794	313	619
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	40	16	7	7	4	6	0	0
Lake, River & Other Intakes	2	10,638	4,459	1,853	1,785	1,004	1,535	0	1
Wells & Springs	2	720,169	301,895	125,453	120,844	67,984	103,920	0	72
Supply Mains	2	713,590	299,137	124,307	119,740	67,363	102,971	0	71
Supply Mains-Other	2	1,713	718	298	287	162	247	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Other Sources of Supply	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	5,058	2,120	881	849	477	730	0	1
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	992,706	416,142	172,929	166,576	93,711	143,247	0	99
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	31,709	13,292	5,524	5,321	2,993	4,576	0	3
WT Equip Non-Media	2	2,169,807	909,583	377,980	364,094	204,830	313,103	0	217
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	0	0	0	0	0	0	0	0
Other WT Equip Non Media	2	22,964	9,627	4,000	3,853	2,168	3,314	0	2
WT Equip Filter Media	2	67,385	28,248	11,738	11,307	6,361	9,724	0	7
Dist Reservoirs & Standpipe	5	188,970	72,262	26,002	18,500	14,097	24,094	8,352	25,662
Elevated Tanks & Standpipes	5	51,971	19,874	7,151	5,088	3,877	6,626	2,297	7,058
Ground Level Facilities	5	18,452	7,056	2,639	1,806	1,377	2,353	816	2,506
TD Mains Not Classified by	7	1,633,778	564,960	203,242	144,753	110,117	188,375	103,745	318,587
TD Mains 4 & Less "	4	260,810	90,188	32,445	23,108	17,579	30,071	16,561	50,858
TD Mains 6 to 8" "	4	1,319,634	456,329	164,162	116,920	88,943	152,154	83,797	257,329
TD Mains 10 to 16" "	3	1,124,231	444,971	184,711	178,078	100,057	153,008	15,514	47,892
TD Mains 18 & Grtr "	3	1,150	455	189	182	102	157	16	49
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains Cl 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
STATEMENT OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	22,871	0	0	0	0	0	0	22,871	0.0
Services	10	1,860,726	1,464,577	183,095	21,957	53,031	5,210	132,856	0	0.0
Meters Bronze Case	9	425,811	312,375	55,866	26,996	24,399	6,174	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,184	869	155	75	68	17	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	763,991	560,464	100,236	48,437	43,777	11,078	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	274,587	0	0	0	0	0	0	274,587	0.0
Other P/E Intangible	15	459	258	65	46	31	38	7	13	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	7,499	2,593	933	664	505	865	476	1,462	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	13,929	7,832	1,970	1,411	943	1,167	203	403	0.0
Comp & Periph Equip	15	48,452	27,245	6,851	4,908	3,280	4,060	707	1,400	0.0
Computer Software	15	53,061	29,836	7,503	5,375	3,592	4,447	775	1,533	0.0
Comp Software Personal	15	1,027	577	145	104	70	86	15	30	0.0
Data Handling Equipment	15	30,528	17,166	4,317	3,092	2,067	2,558	446	882	0.0
Other Office Equipment	15	8,854	4,979	1,252	897	599	742	129	256	0.0
Trans Equip Lt Duty Trks	15	(335)	(188)	(47)	(34)	(23)	(28)	(5)	(10)	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(2,040)	(1,147)	(288)	(207)	(138)	(171)	(30)	(59)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	8,341	4,690	1,179	845	565	699	122	241	0.0
Tools,Shop,Garage Equip	15	26,428	14,860	3,737	2,677	1,789	2,215	386	764	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	20,913	8,767	3,643	3,509	1,974	3,018	0	2	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(3,593)	(2,020)	(508)	(364)	(243)	(301)	(52)	(104)	0.0
Comm Equip Non-Telephone	15	28,645	16,107	4,050	2,902	1,939	2,400	418	828	0.0
Comm Equip Telephone	15	(12,727)	(7,156)	(1,800)	(1,289)	(862)	(1,067)	(186)	(368)	0.0
Misc Equipment	15	5,283	2,971	747	535	358	443	77	153	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		16,150,704	7,472,439	2,374,228	1,934,755	1,221,074	1,741,362	373,726	1,033,120	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	18,904	10,630	2,673	1,915	1,280	1,584	276	546	0.0
Materials and Supplies	15	27,766	15,613	3,926	2,813	1,880	2,327	405	802	0.0
Prepayments	15	17,869	10,048	2,527	1,810	1,210	1,497	261	516	0.0
OPEB's Contributed to External Fund	16	18,810	11,243	2,496	1,567	1,144	1,266	361	734	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Interest Expense	17	(79,470)	(36,771)	(11,682)	(9,521)	(6,008)	(8,567)	(1,836)	(5,086)	0.0
Ciac	17	(859,687)	(397,777)	(126,374)	(102,991)	(64,992)	(92,674)	(19,859)	(55,020)	0.0
Customer Advances	17	(111,319)	(51,507)	(16,364)	(13,336)	(8,416)	(12,000)	(2,571)	(7,124)	0.0
Deferred Income Taxes	17	(3,059,510)	(1,415,635)	(449,748)	(366,529)	(231,299)	(329,815)	(70,675)	(195,809)	0.0
Tank Painting Tracker	17	(12,424)	(5,749)	(1,826)	(1,488)	(939)	(1,339)	(287)	(795)	0.0
Pensions	16	(79,312)	(47,405)	(10,525)	(6,607)	(4,822)	(5,338)	(1,523)	(3,093)	0.0
Total Other Rate Base Elements		(4,118,373)	(1,907,311)	(604,897)	(492,367)	(310,963)	(443,059)	(95,447)	(264,329)	0.0
Total Original Cost Measure of Value		\$ 12,032,331	\$ 5,565,128	\$ 1,769,331	\$ 1,442,388	\$ 910,110	\$ 1,298,303	\$ 278,279	\$ 768,792	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	70,858	52,874	17,977	0	0	0	0	7	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		70,858	52,874	17,977	0	0	0	0	7	0.0
Misc Exp Oper SS	2	127,598	95,214	32,372	0	0	0	0	13	0.0
Misc Exp Oper SS	2	0	0	0	0	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	85	63	22	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	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
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	12,674	9,457	3,215	0	0	0	0	1	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		140,357	104,734	35,609	0	0	0	0	14	0.0
TOTAL SS EXPENSE		211,215	157,609	53,585	0	0	0	0	21	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	514	384	130	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	61,405	61,399	0	0	0	0	0	6	0.0
Labor & Exp Oper Pump	6	8	6	2	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	361	269	92	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		62,288	62,058	224	0	0	0	0	6	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		62,288	62,058	224	0	0	0	0	6	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	3	2	1	0	0	0	0	0	0.0
Chemicals	1	60,221	60,215	0	0	0	0	0	6	0.0
Labor & Exp Oper WT	2	20,067	14,974	5,091	0	0	0	0	2	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	54,001	40,296	13,700	0	0	0	0	5	0.0
Misc Exp Oper WT	1	1,470	1,470	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Rents Oper WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - OPERATION		135,762	116,957	18,792	0	0	0	0	14	0.0
Super & Eng Maint WT	2	322	240	82	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	12,836	9,578	3,256	0	0	0	0	1	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		13,158	9,818	3,338	0	0	0	0	1	0.0
TOTAL WT EXPENSE		148,920	126,775	22,130	0	0	0	0	15	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	15	4	0	7	0	0	0	4	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	85,845	23,109	0	40,545	0	0	0	22,191	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	2,565	690	0	1,211	0	0	0	663	0.0
Misc Exp Oper TD	11	104	28	0	49	0	0	0	27	0.0
Misc Exp Oper TD	11	942	254	0	445	0	0	0	244	0.0
Rents Oper TD	11	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		89,471	24,086	0	42,257	0	0	0	23,128	0.0
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	19,467	315	0	555	14,602	3,428	0	566	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	14	4	0	7	0	0	0	4	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	44	0	0	0	0	41	0	3	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	174	0	0	0	174	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	160,149	2,594	0	4,564	120,128	28,202	0	4,660	0.0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	0.0
Misc Maint TD	12	0	0	0	0	0	0	0	0	0.0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE - MAINTENANCE		179,848	2,914	0	5,126	134,904	31,671	0	5,234	0.0
TOTAL T & D EXPENSE		269,319	26,999	0	47,383	134,904	31,671	0	28,362	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS										
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	39,806	0	0	0	0	0	39,806	0	0.0
Meter Reading Exp CA	14	(12)	0	0	0	0	0	(12)	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	44,849	0	0	0	0	0	44,158	691	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	21,175	0	0	0	0	0	20,849	326	0.0
Misc Cust Accts Exp CA	13	4,857	0	0	0	0	0	4,782	75	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0.0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		110,675	0	0	0	0	0	109,583	1,092	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	83,578	30,798	9,344	5,834	16,599	3,895	13,481	3,627	0.0
Other Supplies & Exp AG	15	2,643	974	295	184	525	123	426	115	0.0
Other Supplies & Exp AG	15	16,488	6,076	1,843	1,151	3,275	768	2,660	716	0.0
Other Supplies & Exp AG	15	15,845	5,839	1,771	1,106	3,147	738	2,556	688	0.0
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0.0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0.0
Mgmt Fees-Other ITS	15	315,914	116,414	35,319	22,051	62,741	14,722	50,957	13,711	0.0
Outside Services AG	15	17,038	6,279	1,905	1,189	3,384	794	2,748	739	0.0
Outside Services AG	15	5,243	1,932	586	366	1,041	244	846	228	0.0
Property Insurance	15	59,499	21,925	6,652	4,153	11,817	2,773	9,597	2,582	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0.0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0.0
Ins Other Oper AG	15	2,333	860	261	163	463	109	376	101	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	139	36	10	13	38	9	25	8	0.0
Employee Pension & Benefits	16	66,108	17,188	4,641	6,234	17,909	4,204	12,091	3,841	0.0
Employee Pension & Benefits	16	21,155	5,500	1,485	1,995	5,731	1,345	3,869	1,229	0.0
Employee Pension & Benefits	16	13,638	3,546	957	1,286	3,695	867	2,494	792	0.0
Reg Commision Exp	15	933	344	104	65	185	43	150	40	0.0
Rents AG	15	3,897	1,436	436	272	774	182	629	169	0.0
Goodwill Advertising Exp	15	305	112	34	21	61	14	49	13	0.0
Misc Exp AG	15	56,470	20,809	6,313	3,942	11,215	2,632	9,109	2,451	0.0
Research & Development	15	170	63	19	12	34	8	27	7	0.0
TOTAL A & G OPERATIONS		681,396	240,132	71,977	50,037	142,630	33,471	112,092	31,058	0.0
General Plant Maint AG	15	2,358	869	264	165	468	110	380	102	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		2,358	869	264	165	468	110	380	102	0.0
TOTAL A & G EXPENSE		683,754	241,001	72,240	50,202	143,099	33,581	112,472	31,160	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Total Operation & Maintenance Expenses		1,486,171	614,441	148,180	97,584	278,003	65,252	222,055	60,656	0.0
DEPRECIATION EXPENSE										
Struct & Imp SS	2	1,784	1,331	453	0	0	0	0	0	0.0
Struct & Imp P	6	1,266	945	321	0	0	0	0	0	0.0
Struct & Imp WT	2	54,802	40,893	13,903	0	0	0	0	5	0.0
Struct & Imp TD	7	1,855	499	0	876	0	0	0	480	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	592	218	66	41	118	28	95	26	0.0
Struct & Imp Misc	15	2,934	1,081	328	205	583	137	473	127	0.0
Collect & Impounding	1	2	2	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	191	143	48	0	0	0	0	0	0.0
Wells & Springs	2	17,212	12,844	4,367	0	0	0	0	2	0.0
Supply Mains	2	14,242	10,627	3,613	0	0	0	0	1	0.0
Power Generation Equip Othe	6	107	80	27	0	0	0	0	0	0.0
Pump Equip Electric	6	19,441	14,507	4,932	0	0	0	0	2	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	786	587	199	0	0	0	0	0	0.0
WT Equip Non-Media	2	71,545	53,387	18,151	0	0	0	0	7	0.0
Dist Reservoirs & Standpipe	5	6,858	2,042	0	3,582	0	0	0	1,234	0.0
Elevated Tanks & Standpipes	5	1,249	372	0	652	0	0	0	225	0.0
Ground Level Facilities	5	441	131	0	230	0	0	0	79	0.0
TD Mains Not Classified by	4	40,470	10,895	0	19,114	0	0	0	10,461	0.0
TD Mains 4 & Less "	4	3,615	973	0	1,707	0	0	0	934	0.0
TD Mains 6 to 8" "	4	19,692	5,301	0	9,301	0	0	0	5,090	0.0
TD Mains 10 to 16" "	3	17,337	12,209	4,150	0	0	0	0	978	0.0
TD Mains 18 & Grtr "	3	17	12	4	0	0	0	0	1	0.0
Fire Mains	8	462	0	0	0	0	0	0	462	0.0
Services	10	61,311	0	0	0	0	56,933	0	4,378	0.0
Meters Bronze Case	9	10,543	0	0	0	10,543	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,614	0	0	0	1,614	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	19,746	0	0	0	19,746	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	7,971	0	0	0	0	0	0	7,971	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	2,708	2,021	687	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	228	84	25	16	45	11	37	10	0.0
Comp & Periph Equip	15	7,096	2,615	793	495	1,409	331	1,145	308	0.0
Computer Software	15	16,191	5,966	1,810	1,130	3,216	755	2,612	703	0.0
Comp Software Personal	15	228	84	25	16	45	11	37	10	0.0
Data Handling Equipment	15	2,401	885	268	168	477	112	387	104	0.0
Other Office Equipment	15	632	233	71	44	126	29	102	27	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	316	116	35	22	63	15	51	14	0.0
Tools,Shop,Garage Equip	15	2,517	928	281	176	500	117	406	109	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	531	396	135	0	0	0	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	547	202	61	38	109	25	88	24	0.0
Comm Equip Non-Telephone	15	1,034	381	116	72	205	48	167	45	0.0
Comm Equip Telephone	15	317	117	35	22	63	15	51	14	0.0
Misc Equipment	15	410	151	46	29	81	19	66	18	0.0
Total Depreciation Expense		413,241	183,256	54,954	37,937	38,942	58,585	5,717	33,851	
Amort-Other UP	18	(15,022)	(7,167)	(2,129)	(1,592)	(1,161)	(1,619)	(47)	(1,307)	0.0

[illegible]

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	2,552	1,216	361	271	198	275	8	222	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	25,516	19,040	6,473	0	0	0	0	3	0.0
Land & Ld Rights P	6	58,808	43,883	14,920	0	0	0	0	6	0.0
Land & Ld Rights WT	2	13,920	10,387	3,532	0	0	0	0	1	0.0
Land & Ld Rights TD	7	13,064	3,517	0	6,170	0	0	0	3,377	0.0
Land & Land Rights AG	15	2,057	758	230	144	409	96	332	89	0.0
Struct & Imp SS	2	43,843	32,716	11,123	0	0	0	0	4	0.0
Struct & Imp P	6	47,811	35,677	12,130	0	0	0	0	5	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	2,856,525	2,131,539	724,700	0	0	0	0	286	0.0
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	59,564	16,035	0	28,132	0	0	0	15,397	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	86,959	32,044	9,722	6,070	17,270	4,052	14,026	3,774	0.0
Struct & Imp Leasehold	15	6	2	1	0	1	0	1	0	0.0
Struct & Imp Leasehold	15	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0.0
Struct & Imp Store,Shop,Gar	15	21,411	7,890	2,394	1,494	4,252	998	3,454	929	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	40	40	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	10,638	7,938	2,699	0	0	0	0	1	0.0
Wells & Springs	2	720,169	537,390	182,707	0	0	0	0	72	0.0
Supply Mains	2	713,590	532,481	181,038	0	0	0	0	71	0.0
Supply Mains Nth Pit (STL)	2	1,713	1,278	435	0	0	0	0	0	0.0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Pitt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	5,058	3,774	1,283	0	0	0	0	1	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	992,706	740,757	251,850	0	0	0	0	99	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	31,709	23,661	8,045	0	0	0	0	3	0.0
WT Equip Non-Media	2	2,169,807	1,619,110	550,480	0	0	0	0	217	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	22,964	17,136	5,826	0	0	0	0	2	0.0
WT Equip Filter Media	2	67,385	50,283	17,096	0	0	0	0	7	0.0
Dist Reservoirs & Standpipe	5	188,970	56,256	0	98,699	0	0	0	34,015	0.0
Elevated Tanks & Standpipes	5	51,971	15,472	0	27,144	0	0	0	9,355	0.0
Ground Level Facilities	5	18,452	5,493	0	9,637	0	0	0	3,321	0.0
TD Mains Not Classified by	7	1,633,778	439,813	0	771,633	0	0	0	422,332	0.0
TD Mains 4 & Less "	4	260,810	70,210	0	123,181	0	0	0	67,419	0.0
TD Mains 6 to 8" "	4	1,319,634	355,245	0	623,263	0	0	0	341,125	0.0
TD Mains 10 to 16" "	3	1,124,231	791,683	269,141	0	0	0	0	63,407	0.0
TD Mains 18 & Grtr "	3	1,150	810	275	0	0	0	0	65	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains Cl <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains Cl <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains Cl <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains Cl 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains Cl 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	22,871	0	0	0	0	0	0	22,871	0.0
Services	10	1,860,726	0	0	0	0	1,727,870	0	132,856	0.0
Meters Bronze Case	9	425,811	0	0	0	425,811	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,184	0	0	0	1,184	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	763,991	0	0	0	763,991	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	274,587	0	0	0	0	0	0	274,587	0.0
Other P/E Intangible	15	459	169	51	32	91	21	74	20	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	7,499	2,019	0	3,542	0	0	0	1,938	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	13,929	5,133	1,557	972	2,766	649	2,247	605	0.0
Comp & Periph Equip	15	48,452	17,855	5,417	3,382	9,623	2,258	7,815	2,103	0.0
Computer Software	15	53,061	19,553	5,932	3,704	10,538	2,473	8,559	2,303	0.0
Comp Software Personal	15	1,027	378	115	72	204	48	166	45	0.0
Data Handling Equipment	15	30,528	11,250	3,413	2,131	6,063	1,423	4,924	1,325	0.0
Other Office Equipment	15	8,854	3,263	990	618	1,758	413	1,428	384	0.0
Trans Equip Lt Duty Trks	15	(335)	(123)	(37)	(23)	(67)	(16)	(54)	(15)	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(2,040)	(752)	(228)	(142)	(405)	(95)	(329)	(89)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	8,341	3,074	933	582	1,657	389	1,345	362	0.0
Tools,Shop,Garage Equip	15	26,428	9,739	2,955	1,845	5,249	1,232	4,263	1,147	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	20,913	15,605	5,306	0	0	0	0	2	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(3,593)	(1,324)	(402)	(251)	(714)	(167)	(580)	(156)	0.0
Comm Equip Non-Telephone	15	28,645	10,556	3,203	1,999	5,689	1,335	4,620	1,243	0.0
Comm Equip Telephone	15	(12,727)	(4,690)	(1,423)	(888)	(2,528)	(593)	(2,053)	(552)	0.0
Misc Equipment	15	5,283	1,947	591	369	1,049	246	852	229	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		16,150,704	7,697,184	2,284,829	1,713,781	1,254,089	1,742,906	51,099	1,406,815	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	18,904	6,966	2,113	1,319	3,754	881	3,049	820	0.0
Materials and Supplies	15	27,766	10,232	3,104	1,938	5,514	1,294	4,479	1,205	0.0
Prepayments	15	17,869	6,585	1,998	1,247	3,549	833	2,882	776	0.0
OPEB's Contributed to External Fund	16	18,810	4,891	1,320	1,774	5,096	1,196	3,440	1,093	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	(79,470)	(37,875)	(11,245)	(8,432)	(6,167)	(8,575)	(254)	(6,922)	0.0
Accumulated Deferred ITC (3%)	17	(859,687)	(409,727)	(121,646)	(91,213)	(66,712)	(92,760)	(2,751)	(74,879)	0.0
Accumulated Deferred ITC (3%)	17	(111,319)	(53,055)	(15,752)	(11,811)	(8,638)	(12,011)	(356)	(9,696)	0.0
Accumulated Deferred ITC (3%)	17	(3,059,510)	(1,458,162)	(432,921)	(324,614)	(237,418)	(330,121)	(9,790)	(266,483)	0.0
Deferred Income Taxes	17	(12,424)	(5,921)	(1,758)	(1,318)	(964)	(1,341)	(40)	(1,082)	0.0
Pensions	16	(79,312)	(20,621)	(5,568)	(7,479)	(21,486)	(5,044)	(14,506)	(4,608)	0.0
Total Other Rate Base Elements		(4,118,373)	(1,956,689)	(580,353)	(438,588)	(323,472)	(445,648)	(13,847)	(359,776)	0.0
Total Original Cost Measure of Value		\$ 12,032,331	\$ 5,740,496	\$ 1,704,477	\$ 1,275,193	\$ 930,618	\$ 1,297,257	\$ 37,252	\$1,047,038	0.0

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.

Factors are based on the pro forma test year average daily consumption for each customer classification.

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	639.89	0.3978
Commercial	286.64	0.1782
Industrial	299.90	0.1864
Other Public Authority	155.39	0.0966
Sales for Resale	226.76	0.1409
Private Fire Protection	0.06	0.0000
Public Fire Protection	0.17	0.0001
Total	1,608.80	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 0.7463	(4)	(5)=(4)x 0.2537	(6)=(3)+(5)
Residential	0.3978	0.2969	0.4828	0.1225	0.4192
Commercial	0.1782	0.1330	0.1622	0.0412	0.1742
Industrial	0.1864	0.1391	0.1131	0.0287	0.1678
Other Public Authority	0.0966	0.0721	0.0879	0.0223	0.0944
Sales for Resale	0.1409	0.1052	0.1540	0.0391	0.1443
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0001	0.0001			0.0001
Total	1.0000	0.7464	1.0000	0.2538	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.

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

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

Customer Classification	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)
Residential	640	1.00	640	0.4828
Commercial	287	0.75	215	0.1622
Industrial	300	0.50	150	0.1131
Other Public Authority	155	0.75	117	0.0879
Sales for Resale	227	0.90	204	0.1540
Total	1,609		1,325	1.0000

The weighting of the factors is based on the maximum day ratio of 1.34, based on a review of maximum day ratios experienced during the period 1990 through 2006 (see Schedule D and DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.7463
Maximum Day Extra Capacity	0.34	0.2537
Total	1.34	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.7043	(4)	(5)=(4) X 0.2394	(6)	(7)=(6) X 0.0563	(8)=(3)+(5)+(7)
Residential	0.3978	0.2802	0.4828	0.1156			0.3958
Commercial	0.1782	0.1255	0.1622	0.0388			0.1643
Industrial	0.1864	0.1313	0.1131	0.0271			0.1584
Other Public Authority	0.0966	0.0680	0.0879	0.0210			0.0890
Sales for Resale	0.1409	0.0992	0.1540	0.0369			0.1361
Private Fire Protection	0.0000	0.0000			0.2458	0.0138	0.0138
Public Fire Protection	0.0001	0.0001			0.7542	0.0425	0.0426
Total	1.0000	0.7043	1.0000	0.2394	1.0000	0.0563	1.0000

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.34 and the average daily system sendout for 2007 of 2.25 MGD. The system demand for fire protection is 1,500 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,250,000	0.7043
Maximum Day Extra Capacity	<u>0.34</u>	<u>765,000</u>	<u>0.2394</u>
Subtotal	<u><u>1.34</u></u>	3,015,000	0.9437
Fire Protection		<u>180,000</u>	<u>0.0563</u>
Total		<u><u>3,195,000</u></u>	<u><u>1.0000</u></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).

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2692	(5)	(6)=(5) X 0.4723	(7)	(8)=(7) X 0.2585	(9)=(4)+(6)+(8)
Residential	26.7	0.3977	0.1071	0.5055	0.2387			0.3458
Commercial	11.9	0.1782	0.0480	0.1618	0.0764			0.1244
Industrial	12.5	0.1864	0.0502	0.0812	0.0384			0.0886
Other Public Authority	6.5	0.0966	0.0260	0.0877	0.0414			0.0674
Sales for Resale	9.4	0.1409	0.0379	0.1638	0.0774			0.1153
Private Fire Protection	0.0	0.0000	0.0000			0.2458	0.0635	0.0635
Public Fire Protection	0.0	0.0001	0.0000			0.7542	0.1950	0.1950
Total	67.0	0.9999	0.2692	1.0000	0.4723	1.0000	0.2585	1.0000

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

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

FACTOR 4. Continued

**ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.**

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.81. The system demand for fire protection is 1500 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,563	0.2692
Maximum Hour Extra Capacity	1.75	2,741	0.4723
Subtotal	2.75	4,303	0.7415
Fire Protection		1,500	0.2585
Total		5,803	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	26.7	3.5	93.3	0.5055
Commercial	11.9	2.5	29.9	0.1618
Industrial	12.5	1.2	15.0	0.0812
Other Public Authority	6.5	2.5	16.2	0.0877
Sales for Resale	9.4	3.2	30.2	0.1638
Total	67.0		184.6	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 0.2977	(5)	(6)=(5) X 0.5223	(7)	(8)=(7) X 0.1800	(9)=(4)+(6)+(8)
Residential	26.662	0.3977	0.1184	0.5055	0.2640			0.3824
Commercial	11.943	0.1782	0.0531	0.1618	0.0845			0.1376
Industrial	12.496	0.1864	0.0555	0.0812	0.0424			0.0979
Other Public Authority	6.475	0.0966	0.0288	0.0877	0.0458			0.0746
Sales for Resale	9.448	0.1409	0.0419	0.1638	0.0856			0.1275
Private Fire Protection	0.002	0.0000	0.0000			0.2458	0.0442	0.0442
Public Fire Protection	0.007	0.0001	0.0000			0.7542	0.1358	0.1358
Total	67.033	0.9999	0.2977	1.0000	0.5223	1.0000	0.1800	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	36.31	0.2977
Extra Capacity Maximum Hour	<u>1.75</u>	<u>63.69</u>	<u>0.5223</u>
Total	<u><u>2.75</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4192	0.4192	0.3958	0.0000	0.3458	0.0000	0.4192
Commercial	0.1742	0.1742	0.1643	0.0000	0.1244	0.0000	0.1742
Industrial	0.1678	0.1678	0.1584	0.0000	0.0886	0.0000	0.1678
Other Public Authority	0.0944	0.0944	0.0890	0.0000	0.0674	0.0000	0.0944
Sales for Resale	0.1443	0.1443	0.1361	0.0000	0.1153	0.0000	0.1443
Private Fire Protection	0.0000	0.0000	0.0138	0.0000	0.0635	0.0000	0.0000
Public Fire Protection	0.0001	0.0001	0.0426	0.0000	0.1950	0.0000	0.0001
Total	1.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000

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

	<u>Horsepower of Pumps</u>	<u>Weight</u>
Associated with Maximum Day	1,415	1.0000
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	<u>0</u>	<u>0.0000</u>
Total	<u>1,415</u>	<u>1.0000</u>

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

Factors are based on the weighting of the maximum daily consumption with fire, Factor 3, and the maximum hour consumption, Factor 5, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.3958	0.0000	0.3458	0.3458	0.3458
Commercial	0.1643	0.0000	0.1244	0.1244	0.1244
Industrial	0.1584	0.0000	0.0886	0.0886	0.0886
Other Public Authority	0.0890	0.0000	0.0674	0.0674	0.0674
Sales for Resale	0.1361	0.0000	0.1153	0.1153	0.1153
Private Fire Protection	0.0138	0.0000	0.0635	0.0635	0.0635
Public Fire Protection	0.0426	0.0000	0.1950	0.1950	0.1950
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	25,056	0.0000
Distribution Mains	442,870	1.0000
Total	467,926	1.0000

Assigned all to Max Hour Consumption
NO FUNCTIONALIZATION

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	4,285	0.7336
Commercial	767	0.1312
Industrial	371	0.0634
Other Public Authority	335	0.0573
Sales for Resale	85	0.0145
Private Fire	0	0.0000
Total	5,842	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	4,269	0.7871
Commercial	534	0.0984
Industrial	64	0.0118
Other Public Authority	154	0.0285
Sales for Resale	15	0.0028
Private Fire Protection	387	0.0714
Total	5,423	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 29,685	0.3458
Commercial	10,679	0.1244
Industrial	7,606	0.0886
Other Public Authority	5,786	0.0674
Sales for Resale	9,898	0.1153
Private Fire Protection	5,451	0.0635
Public Fire Protection	16,740	0.1950
Total	85,845	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 167	0.7203
Commercial	29	0.1246
Industrial	13	0.0551
Other Public Authority	12	0.0524
Sales for Resale	4	0.0184
Private Fire Protection	4	0.0174
Public Fire Protection	3	0.0118
Total	\$232	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,263	0.8624
Commercial	462	0.0935
Industrial	34	0.0069
Other Public Authority	102	0.0206
Sales for Resale	6	0.0012
Private Fire Protection	76	0.0154
Public Fire Protection	0	0.0000
Total	4,943	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,263	0.8759
Commercial	462	0.0949
Industrial	34	0.0070
Other Public Authority	102	0.0210
Sales for Resale	6	0.0012
Total	4,867	1.0000

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$381,945	0.5623
Commercial	96,086	0.1414
Industrial	68,831	0.1013
Other Public Authority	46,007	0.0677
Sales for Resale	56,951	0.0838
Private Fire Protection	9,902	0.0146
Public Fire Protection	19,599	0.0289
Total	\$679,321	1.0000

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)
Residential	\$335,376	0.5977
Commercial	74,431	0.1327
Industrial	46,765	0.0833
Other Public Authority	34,141	0.0608
Sales for Resale	37,750	0.0673
Private Fire Protection	10,764	0.0192
Public Fire Protection	21,860	0.0390
Total	<u>\$561,088</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$7,471,258	0.4627
Commercial	2,373,853	0.1470
Industrial	1,934,449	0.1198
Other Public Authority	1,220,881	0.0756
Sales for Resale	1,741,087	0.1078
Private Fire Protection	373,667	0.0231
Public Fire Protection	1,032,957	0.0640
Total	<u>\$16,148,152</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)
Residential	\$5,565,128	0.4626
Commercial	1,769,331	0.1470
Industrial	1,442,388	0.1199
Other Public Authority	910,110	0.0756
Sales for Resale	1,298,303	0.1079
Private Fire Protection	278,279	0.0231
Public Fire Protection	768,792	0.0639
Total	<u>\$12,032,331</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,674,581	0.5067
Commercial	479,831	0.1451
Industrial	373,725	0.1130
Other Public Authority	239,486	0.0724
Sales for Resale	322,006	0.0974
Private Fire Protection	62,430	0.0189
Public Fire Protection	153,863	0.0465
Total	<u>\$3,305,922</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,241.00	4,241.00	325.00	325.00	13.00	13.00	36.00	36.00	0.00	0.00	4,615.00	4,615.00
3/4	1.3	2.00	2.60	4.00	5.20	1.00	1.30	1.00	1.30	0.00	0.00	8.00	10.40
1	1.7	17.00	28.90	80.00	136.00	4.00	6.80	21.00	35.70	0.00	0.00	122.00	207.40
1-1/2	3.5	0.00	0.00	1.00	3.50	0.00	0.00	1.00	3.50	0.00	0.00	2.00	7.00
2	4.3	3.00	12.90	49.00	210.70	5.00	21.50	38.00	163.40	4.00	17.20	99.00	425.70
3	19.0	0.00	0.00	2.00	38.00	5.00	95.00	5.00	95.00	1.00	19.00	13.00	247.00
4	29.3	0.00	0.00	0.00	0.00	3.00	87.90	0.00	0.00	0.00	0.00	3.00	87.90
6	48.4	0.00	0.00	1.00	48.40	3.00	145.20	0.00	0.00	1.00	48.40	5.00	242.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>4,263.00</u>	<u>4,285.40</u>	<u>462.00</u>	<u>766.80</u>	<u>34.00</u>	<u>370.70</u>	<u>102.00</u>	<u>334.90</u>	<u>6.00</u>	<u>84.60</u>	<u>4,867.00</u>	<u>5,842.40</u>

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

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	4,243.00	4,243.00	329.00	329.00	14.00	14.00	37.00	37.00	0.00	0.00	0.00	0.00	4,623.00	4,623.00
1	1.17	17.00	19.89	80.00	93.60	4.00	4.68	21.00	24.57	0.00	0.00	0.00	0.00	122.00	142.74
1-1/2	1.58	0.00	0.00	1.00	1.58	0.00	0.00	1.00	1.58	0.00	0.00	0.00	0.00	2.00	3.16
2	2.04	3.00	6.12	49.00	99.96	5.00	10.20	38.00	77.52	4.00	8.16	2.00	4.08	101.00	206.04
3	2.73	0.00	0.00	2.00	5.46	5.00	13.65	5.00	13.65	1.00	2.73	1.00	2.73	14.00	38.22
4	2.88	0.00	0.00	0.00	0.00	3.00	8.64	0.00	0.00	0.00	0.00	12.00	34.56	15.00	43.20
6	4.24	0.00	0.00	1.00	4.24	3.00	12.72	0.00	0.00	1.00	4.24	21.00	89.04	26.00	110.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	111.68	16.00	111.68
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	133.00	14.00	133.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	12.16	1.00	12.16
Total		<u>4,263.00</u>	<u>4,269.01</u>	<u>462.00</u>	<u>533.84</u>	<u>34.00</u>	<u>63.89</u>	<u>102.00</u>	<u>154.32</u>	<u>6.00</u>	<u>15.13</u>	<u>67.00</u>	<u>387.25</u>	<u>4,934.00</u>	<u>5,423.44</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	2	8	
3 -inch	9.00	0	0	
4 -inch	16.00	12	192	
6 -inch	36.00	21	756	
8 -inch	64.00	16	1,024	
10 -inch	100.00	14	1,400	
12 -inch	144.00	1	144	
Private Hydrants	20.25	10	203	
Total Private Fire Protection		76	3,727	0.2458
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 3.5"	20.25	460	9,315
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	80	2,120
Total Public Fire Protection		540	11,435	0.7542
Total Fire Protection		616	15,162	1.0000