

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 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	\$ 2,992,443	71.1%	\$ 2,766,088	71.3%	\$ 2,991,611	71.0%	\$ 225,523	8.2%
Commercial	800,534	19.0%	\$ 758,762	19.6%	\$ 800,534	19.0%	41,772	5.5%
Industrial	11,780	0.3%	\$ 21,985	0.6%	\$ 11,781	0.3%	(10,204)	-46.4%
Public Authority	45,127	1.1%	\$ 46,660	1.2%	\$ 45,127	1.1%	(1,533)	-3.3%
Sales for Resale	273,422	6.5%	\$ 181,325	4.7%	\$ 273,421	6.5%	92,096	50.8%
Private Fire Service	88,241	2.1%	\$ 103,236	2.7%	\$ 88,241	2.1%	(14,995)	
Public Fire Service	-	0.0%	25	0.0%	-	0.0%	(25)	0.0%
Total Sales	4,211,546	<u>100.1%</u>	3,878,081	<u>100.1%</u>	4,210,715	<u>100.0%</u>	332,634	8.6%
Other Revenues	43,605		43,605		43,605		-	0.0%
Total	<u>\$ 4,255,151</u>		<u>\$ 3,921,686</u>		<u>\$ 4,254,320</u>		<u>\$ 332,634</u>	8.5%

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

Missouri Public Service Commission

Case No. WR-2008-0311

Company: Missouri-American Water Company

STAFF - PARKVILLE WATER

District: Parkville Water (Platte County)

Page 1 of 1

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	520,585	\$2,766,088	520,585	\$2,991,611	\$225,523	8.15%
5	Commercial	180,097	758,762	180,097	800,534	41,772	5.51%
6	Industrial	5,074	21,985	5,074	11,781	(10,204)	-46.41%
7	Other Public Authority	9,156	46,660	9,156	45,127	(1,533)	-3.29%
8	Other Water Utilities	71,675	181,325	71,675	273,421	92,096	50.79%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	103,236	0	88,241	(14,995)	-14.52%
11	Public Fire	0	25	0	0	(25)	-100.00%
12	Total	<u>786,587</u>	<u>3,878,081</u>	<u>786,587</u>	<u>4,210,715</u>	<u>\$332,634</u>	<u>8.58%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		43,605		43,605	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>\$3,921,686</u>		<u>\$4,254,320</u>	<u>332,634</u>	<u>8.48%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

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: Parkville Water (Platte County)

Case No. WR-2008-0311

STAFF - PARKVILLE WATER

Page 7 of 7

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	599	\$98.68	\$59,119	84.35	\$50,532	(\$8,587)	-14.52%
5								
6	2"	12	14.14	167	12.09	143	(24)	-14.37%
7								
8	3"	12	24.30	287	20.77	245	(42)	-14.63%
9								
10	4"	98	38.56	3,767	32.96	3,220	(547)	-14.52%
11								
12	6"	381	79.07	30,094	67.58	25,723	(4,371)	-14.52%
13								
14	8"	36	136.06	4,837	116.30	4,134	(703)	-14.53%
15								
16	10"	24	209.13	4,965	178.75	4,244	(721)	-14.52%
17								
18	12"	0	298.18	0	254.87	0	0	0.00%
19								
20								
21								
22	Total	1,160		\$103,236		\$88,241	(\$14,995)	-14.52%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0		0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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	1,186	817	243	4	12	106	1	2
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	104,934	69,225	23,946	430	1,217	9,528	115	472
TOTAL SS EXPENSE - OPERATION		106,120	70,042	24,189	434	1,230	9,634	116	475
Misc Exp Oper SS	2	472	325	97	1	5	42	0	1
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	150	103	31	0	2	13	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	(15,851)	(10,923)	(3,253)	(49)	(165)	(1,420)	(8)	(33)
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	700	482	144	2	7	63	0	1
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	7,646	5,269	1,569	24	80	685	4	16
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		(6,883)	(4,743)	(1,412)	(21)	(72)	(617)	(3)	(14)
TOTAL SS EXPENSE		99,237	65,299	22,777	413	1,158	9,018	113	460
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	(1,086)	(719)	(214)	(3)	(11)	(94)	(9)	(37)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	119,943	79,126	27,371	492	1,391	10,891	132	540
Labor & Exp Oper Pump	6	56,884	37,652	11,223	165	569	4,898	461	1,917
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	47	31	9	0	0	4	0	2
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		175,788	116,090	38,389	654	1,950	15,699	584	2,422
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	10,349	6,850	2,042	30	103	891	84	349
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		10,349	6,850	2,042	30	103	891	84	349
TOTAL PUMPING EXPENSES		186,137	122,940	40,431	684	2,053	16,590	668	2,770

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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 (9)	Public (10)
WATER TREATMENT									
Super & Eng Oper WT	2	3	2	1	0	0	0	0	0
Chemicals	1	127,414	84,055	29,076	522	1,478	11,569	140	573
Labor & Exp Oper WT	2	5,934	4,089	1,218	18	62	532	3	12
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	6,737	4,642	1,382	21	70	604	3	14
Misc Exp Oper WT	1	1,601	1,056	365	7	19	145	2	7
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		141,689	93,845	32,042	568	1,628	12,850	148	607
Super & Eng Maint WT	2	727	501	149	2	8	65	0	2
Struct & Improve Maint WT	2	105	72	22	0	1	9	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	8,558	5,897	1,756	27	89	767	4	18
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		9,390	6,471	1,927	29	98	841	5	20
TOTAL WT EXPENSE		151,079	100,315	33,969	597	1,726	13,691	153	627
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	17	9	2	0	0	1	1	4
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	6,666	3,385	935	11	47	438	359	1,492
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	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	61,225	31,090	8,584	98	435	4,022	3,294	13,702
Misc Exp Oper TD	11	50,582	25,686	7,092	81	359	3,323	2,721	11,320
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		118,490	60,169	16,612	190	841	7,785	6,375	26,518
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	5,454	3,429	947	11	47	444	112	463
TD Main Maint TD	7	970	493	136	2	7	64	52	217
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	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	31	23	7	0	1	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	2,025	0	0	0	0	0	0	2,025
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	76,702	35,689	9,856	115	499	4,594	1,480	24,468
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		85,182	39,634	10,946	128	554	5,103	1,644	27,173
TOTAL T & D EXPENSE		203,672	99,803	27,558	318	1,395	12,887	8,019	53,691

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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)
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	21,413	19,250	1,940	43	165	15	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	63,051	55,693	5,612	120	479	44	1,103	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	13,528	11,949	1,204	26	103	9	237	0
Misc Cust Accts Exp CA	13	3,164	2,795	282	6	24	2	55	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		101,156	89,687	9,037	194	771	71	1,396	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	77,498	48,948	10,602	147	597	4,022	1,992	11,191
Other Supplies & Exp AG	15	2,635	1,664	360	5	20	137	68	380
Other Supplies & Exp AG	15	24,902	15,728	3,407	47	192	1,292	640	3,596
Other Supplies & Exp AG	15	14,519	9,170	1,986	28	112	754	373	2,097
Mgmt Fees-Coporate/Shared Service Center	15	0	0	0	0	0	0	0	0
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	273,034	172,448	37,351	519	2,102	14,170	7,017	39,426
Outside Services AG	15	35,769	22,592	4,893	68	275	1,856	919	5,165
Outside Services AG	15	20,137	12,719	2,755	38	155	1,045	518	2,908
Property Insurance	15	62,353	39,382	8,530	118	480	3,236	1,602	9,004
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	1,754	1,108	240	3	14	91	45	253
Injuries & Damages	16	128	82	18	0	1	7	3	18
Employee Pension & Benefits	16	49,288	31,416	6,743	99	384	2,524	1,129	6,994
Employee Pension & Benefits	16	19,351	12,334	2,647	39	151	991	443	2,746
Employee Pension & Benefits	16	12,003	7,651	1,642	24	94	615	275	1,703
Reg Commision Exp	15	996	629	136	2	8	52	26	144
Rents AG	15	505	319	69	1	4	26	13	73
Goodwill Advertising Exp	15	369	233	50	1	3	19	9	53
Misc Exp AG	15	22,644	14,302	3,098	43	174	1,175	582	3,270
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		617,885	390,725	84,527	1,182	4,766	32,012	15,653	89,021
General Plant Maint AG	15	4,342	2,742	594	8	33	225	112	627
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		4,342	2,742	594	8	33	225	112	627
TOTAL A & G EXPENSE		622,227	393,467	85,121	1,190	4,799	32,237	15,765	89,648
Total Operation & Maintenance Expenses		1,363,508	871,513	218,893	3,396	11,902	84,494	26,113	147,196

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	463	319	95	1	5	41	0	1
Struct & Imp P	6	318	210	63	1	3	27	3	11
Struct & Imp WT	2	7,767	5,352	1,594	24	81	696	4	16
Struct & Imp TD	7	7,735	3,928	1,084	12	55	508	416	1,731
Struct & Imp Offices	15	1,598	1,009	219	3	12	83	41	231
Struct & Imp Store,Shop,Gar	15	519	328	71	1	4	27	13	75
Struct & Imp Misc	15	12,651	7,990	1,731	24	97	657	325	1,827
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	3,937	2,713	808	12	41	353	2	8
Supply Mains	2	2,748	1,894	564	9	29	246	1	6
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	46,302	30,647	9,135	134	463	3,987	375	1,560
Pump Equip Diesel	6	313	207	62	1	3	27	3	11
Pump Equip Other	6	3,675	2,432	725	11	37	316	30	124
WT Equip Non-Media	2	68,613	47,281	14,079	213	714	6,148	34	144
WT Equip Filter Media	2	1,934	1,333	397	6	20	173	1	4
Dist Reservoirs & Standpipe	5	75,621	47,543	13,135	159	658	6,156	1,550	6,420
Elevated Tanks & Standpipes	5	1,973	1,240	343	4	17	161	40	168
Ground Level Facilities	5	2,652	1,667	461	6	23	216	54	225
TD Mains Not Classified by	7	52,555	26,687	7,368	84	373	3,453	2,827	11,762
TD Mains 4 & Less "	4	5,022	2,550	704	8	36	330	270	1,124
TD Mains 6 to 8" "	4	49,467	25,119	6,935	79	351	3,250	2,661	11,071
TD Mains 10 to 16" "	3	88,720	58,360	17,389	257	878	7,586	825	3,425
TD Mains 18 & Grtr "	3	115	76	23	0	1	10	1	4
Fire Mains	8	1,455	0	0	0	0	0	0	1,455
Services	10	55,644	46,858	6,065	134	568	100	1,920	0
Meters Bronze Case	9	16,977	12,746	3,589	56	377	209	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,254	942	265	4	28	15	0	0
Meters Other-Rem Rdr Unts	9	213	160	45	1	5	3	0	0
Meter Installations	9	30,000	22,524	6,342	99	666	369	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	21,618	0	0	0	0	0	0	21,618
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	11	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	1,191	752	163	2	9	62	31	172
Comp & Periph Equip	15	4,926	3,111	674	9	38	256	127	711

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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)
Computer Software	15	14,160	8,943	1,937	27	109	735	364	2,045
Comp Software Personal	15	1,541	973	211	3	12	80	40	223
Data Handling Equipment	15	14,400	9,095	1,970	27	111	747	370	2,079
Other Office Equipment	15	1,727	1,091	236	3	13	90	44	249
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	22	14	3	0	0	1	1	3
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	82	52	11	0	1	4	2	12
Tools,Shop,Garage Equip	15	4,036	2,549	552	8	31	209	104	583
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,353	2,311	688	10	35	300	2	7
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	30	19	4	0	0	2	1	4
Comm Equip Non-Telephone	15	2,374	1,499	325	5	18	123	61	343
Comm Equip Telephone	15	26	16	4	0	0	1	1	4
Misc Equipment	15	16,051	10,138	2,196	30	124	833	413	2,318
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		625,778	392,681	102,264	1,468	6,045	38,589	12,956	71,773
Amort-Other UP	18	(79,616)	(48,781)	(13,320)	(191)	(756)	(5,294)	(1,728)	(9,546)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	23,885	14,892	3,927	57	222	1,536	494	2,756
Property Taxes	18	553,032	338,843	92,522	1,327	5,254	36,777	12,001	66,309
FUTA	16	412	263	56	1	3	21	9	58
FICA	16	16,737	10,668	2,290	33	131	857	383	2,375
SUTA	16	824	525	113	2	6	42	19	117
Other Taxes & Licenses	15	995	628	136	2	8	52	26	144
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		595,885	365,819	99,044	1,422	5,624	39,284	12,932	71,759
Required Current Income Taxes	18	419,595	257,086	70,198	1,007	3,986	27,903	9,105	50,309
Utility Income Available for Return	18	1,330,001	814,892	222,509	3,192	12,635	88,445	28,861	159,467
Total Cost of Service		4,255,151	2,653,210	699,589	10,295	39,436	273,422	88,241	490,959
Less: Other Water Revenues	19	43,605	43,605						
Revenue Contribution									
Total Other Water Revenues		43,605	43,605	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 4,211,546	\$ 2,609,605	\$ 699,589	\$ 10,295	\$ 39,436	\$ 273,422	\$ 88,241	\$ 490,959
Reallocation of Public Fire	20		382,838	100,945	1,485	5,690	0	0	(490,959)
Total		\$ 4,211,546	\$ 2,992,443	\$ 800,534	\$ 11,780	\$ 45,127	\$ 273,422	\$ 88,241	\$ -
		\$ (43,605)	\$ (43,605)						
		\$ 4,167,941	\$ 2,948,838						

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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)
RATE BASE									
Organization	17	\$ 2,073	\$ 1,271	\$ 346	\$ 5	\$ 20	\$ 138	\$ 45	\$ 249
Franchises	17	13	8	2	0	0	1	0	2
Land & Ld Rights SS	2	1,735	1,196	356	5	18	155	1	4
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	298	89	1	4	39	0	1
Land & Ld Rights TD	7	35,677	18,117	5,002	57	253	2,344	1,919	7,985
Land & Land Rights AG	15	142	90	19	0	1	7	4	21
Struct & Imp SS	2	10,618	7,317	2,179	33	110	951	5	22
Struct & Imp P	6	11,118	7,359	2,194	32	111	957	90	375
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	324,070	223,317	66,499	1,005	3,370	29,037	162	681
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	267,750	135,963	37,539	428	1,901	17,591	14,405	59,922
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	28,821	18,203	3,943	55	222	1,496	741	4,162
Struct & Imp Leasehold	15	106	67	15	0	1	6	3	15
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	18,595	11,745	2,544	35	143	965	478	2,685
Struct & Imp Misc	15	509,106	321,551	69,646	967	3,920	26,423	13,084	73,515
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	149,186	102,804	30,613	462	1,552	13,367	75	313
Supply Mains	2	125,830	86,709	25,820	390	1,309	11,274	63	264
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	1,655,701	1,095,908	326,670	4,802	16,557	142,556	13,411	55,797
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	12,447	8,239	2,456	36	124	1,072	101	419
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	81,051	53,648	15,991	235	811	6,978	657	2,731
Pump Equip Other	6	68,098	45,074	13,436	197	681	5,863	552	2,295
WT Equip Non-Media	2	1,833,430	1,263,417	376,220	5,684	19,068	164,275	917	3,850
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	68,130	46,948	13,980	211	709	6,104	34	143
Dist Reservoirs & Standpipe	5	3,175,263	1,996,288	551,543	6,668	27,625	258,466	65,093	269,580
Elevated Tanks & Standpipes	5	49,191	30,926	8,544	103	428	4,004	1,008	4,176
Ground Level Facilities	5	113,999	71,671	19,802	239	992	9,280	2,337	9,679

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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)
TD Mains Not Classified by	7	2,148,633	1,091,076	301,238	3,438	15,255	141,165	115,596	480,864
TD Mains 4 & Less "	4	316,095	160,513	44,317	506	2,244	20,767	17,006	70,742
TD Mains 6 to 8" "	4	3,162,144	1,605,737	443,333	5,059	22,451	207,753	170,123	707,688
TD Mains 10 to 16" "	3	5,661,667	3,724,245	1,109,687	16,419	56,051	484,073	52,654	218,540
TD Mains 18 & Grtr "	3	7,615	5,009	1,493	22	75	651	71	294
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	81,015	0	0	0	0	0	0	81,015
Services	10	1,317,834	1,109,748	143,644	3,163	13,442	2,372	45,465	0
Meters Bronze Case	9	652,319	489,761	137,900	2,153	14,481	8,024	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	(3,735)	(2,804)	(790)	(12)	(83)	(46)	0	0
Meters Other-Rem Rdr Unts	9	8,671	6,510	1,833	29	192	107	0	0
Meter Installations	9	1,053,255	790,784	222,658	3,476	23,382	12,955	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	798,745	0	0	0	0	0	0	798,745
Other P/E Intangible	2 ?	102,171	70,406	20,965	317	1,063	9,155	51	215
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	17,656	12,167	3,623	55	184	1,582	9	37
Other P/E CPS	2 ?	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	3,201	2,022	438	6	25	166	82	462
Comp & Periph Equip	15	35,929	22,693	4,915	68	277	1,865	923	5,188
Computer Software	15	43,569	27,518	5,960	83	335	2,261	1,120	6,291
Comp Software Personal	15	9,757	6,163	1,335	19	75	506	251	1,409
Data Handling Equipment	15	165,011	104,221	22,574	314	1,271	8,564	4,241	23,828
Other Office Equipment	15	22,989	14,520	3,145	44	177	1,193	591	3,320
Trans Equip Lt Duty Trks	15	23,533	14,863	3,219	45	181	1,221	605	3,398
Trans Equip Hvy Duty Trks	15	256	162	35	0	2	13	7	37
Trans Equip Autos	15	(1,911)	(1,207)	(261)	(4)	(15)	(99)	(49)	(276)
Trans Equip Other	15	(17,258)	(10,900)	(2,361)	(33)	(133)	(896)	(444)	(2,492)
Stores Equipment	15	1,493	943	204	3	11	77	38	216
Tools,Shop,Garage Equip	15	55,863	35,283	7,642	106	430	2,899	1,436	8,067
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	50,766	34,983	10,417	157	528	4,549	25	107
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(162)	(102)	(22)	(0)	(1)	(8)	(4)	(23)
Comm Equip Non-Telephone	15	8,234	5,201	1,126	16	63	427	212	1,189
Comm Equip Telephone	15	205	129	28	0	2	11	5	30
Misc Equipment	15	260,757	164,694	35,672	495	2,008	13,533	6,701	37,653
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		24,528,899	15,032,469	4,099,413	57,595	233,904	1,628,191	531,899	2,945,428
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(153,617)	(97,024)	(21,015)	(292)	(1,183)	(7,973)	(3,948)	(22,182)
Materials and Supplies	15	53,718	33,928	7,349	102	414	2,788	1,381	7,757
Prepayments	15	14,510	9,165	1,985	28	112	753	373	2,095
OPEB tracker	16	15,282	9,741	2,091	31	119	782	350	2,169
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	(107,002)	(65,582)	(17,880)	(246)	(1,017)	(7,105)	(2,322)	(12,851)
Deferred Income Taxes	17	4,556	2,792	761	10	43	303	99	547
Pensions	16	(85,145)	(54,271)	(11,648)	(170)	(664)	(4,359)	(1,950)	(12,082)
Total Other Rate Base Elements		(257,698)	(161,252)	(38,357)	(538)	(2,176)	(14,811)	(6,017)	(34,547)
Total Original Cost Measure of Value		\$ 24,271,201	\$ 14,871,218	\$ 4,061,056	\$ 57,057	\$ 231,728	\$ 1,613,380	\$ 525,882	\$ 2,910,880

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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		6,666	3,385	935	11	47	438	359	1,492	0.0
FACTOR 11			0.5078	0.1402	0.0016	0.0071	0.0657	0.0538	0.2238	1.0000
T&D Mnt BASIS FOR FACTOR 12		8,480	3,945	1,090	13	55	508	164	2,705	0.0
FACTOR 12			0.4653	0.1285	0.0015	0.0065	0.0599	0.0193	0.3190	1.0000
A&G BASIS FOR FACTOR 15		387,389	244,583	53,014	755	2,998	20,124	9,959	55,956	0.0
FACTOR 15			0.6316	0.1368	0.0019	0.0077	0.0519	0.0257	0.1444	1.0000
LABOR BASIS FOR FACTOR 16		397,713	253,536	54,395	781	3,089	20,375	9,100	56,437	0.0
FACTOR 16			0.6374	0.1368	0.0020	0.0078	0.0512	0.0229	0.1419	1.0000
UPIS BASIS FOR FACTOR 17		24,526,813	15,031,191	4,099,065	57,590	233,884	1,628,052	531,854	2,945,177	0.0
FACTOR 17			0.6129	0.1671	0.0023	0.0095	0.0664	0.0217	0.1201	1.0000
RATE BASE BASIS FOR FACTOR 18		24,271,201	14,871,218	4,061,056	57,057	231,728	1,613,380	525,882	2,910,880	0.0
FACTOR 18			0.6127	0.1673	0.0024	0.0095	0.0665	0.0217	0.1199	1.0000
TOTAL COS BASIS FOR FACTOR 19		4,230,270	2,637,689	695,526	10,236	39,207	271,834	87,721	488,058	0.0
FACTOR 19			0.6235	0.1644	0.0024	0.0093	0.0643	0.0207	0.1154	1.0000
COS w/o Fire Factor 20		3,402,530	2,653,210	699,589	10,295	39,436				3,402,530
FACTOR 20			0.7798	0.2056	0.0030	0.0116				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	0.6597	0.2282	0.0041	0.0116	0.0908	0.0011	0.0045	1.0000
2	0.6891	0.2052	0.0031	0.0104	0.0896	0.0005	0.0021	1.0000
3	0.6578	0.1960	0.0029	0.0099	0.0855	0.0093	0.0386	1.0000
4	0.5078	0.1402	0.0016	0.0071	0.0657	0.0538	0.2238	1.0000
5	0.6287	0.1737	0.0021	0.0087	0.0814	0.0205	0.0849	1.0000
6	0.6619	0.1973	0.0029	0.0100	0.0861	0.0081	0.0337	1.0000
7	0.5078	0.1402	0.0016	0.0071	0.0657	0.0538	0.2238	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7508	0.2114	0.0033	0.0222	0.0123	-	-	1.0000
10	0.8421	0.1090	0.0024	0.0102	0.0018	0.0345	-	1.0000
11	0.5078	0.1402	0.0016	0.0071	0.0657	0.0538	0.2238	1.0000
12	0.4653	0.1285	0.0015	0.0065	0.0599	0.0193	0.3190	1.0000
13	0.8833	0.0890	0.0019	0.0076	0.0007	0.0175	-	1.0000
14	0.8990	0.0906	0.0020	0.0077	0.0007	-	-	1.0000
15	0.6316	0.1368	0.0019	0.0077	0.0519	0.0257	0.1444	1.0000
16	0.6374	0.1368	0.0020	0.0078	0.0512	0.0229	0.1419	1.0000
17	0.6129	0.1671	0.0023	0.0095	0.0664	0.0217	0.1201	1.0000
18	0.6127	0.1673	0.0024	0.0095	0.0665	0.0217	0.1199	1.0000
19	0.6235	0.1644	0.0024	0.0093	0.0643	0.0207	0.1154	1.0000
20	0.7798	0.2056	0.0030	0.0116	-	-	-	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	0.0
Labor & Exp Oper SS	2	1,186	547	636	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	104,934	104,346	0	0	0	0	0	588	0.0
TOTAL SS EXPENSE - OPERATION		106,120	104,893	636	0	0	0	0	591	0.0
Misc Exp Oper SS	2	472	217	253	0	0	0	0	1	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	150	69	80	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	(15,851)	(7,304)	(8,506)	0	0	0	0	(41)	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	700	323	376	0	0	0	0	2	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	7,646	3,523	4,103	0	0	0	0	20	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		(6,883)	(3,172)	(3,693)	0	0	0	0	(18)	0.0
TOTAL SS EXPENSE		99,237	101,721	(3,057)	0	0	0	0	573	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	(1,086)	(481)	(560)	0	0	0	0	(45)	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	119,943	119,271	0	0	0	0	0	672	0.0
Labor & Exp Oper Pump	6	56,884	25,188	29,318	0	0	0	0	2,378	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	47	21	24	0	0	0	0	2	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		175,788	143,999	28,783	0	0	0	0	3,006	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	10,349	4,583	5,334	0	0	0	0	433	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		10,349	4,583	5,334	0	0	0	0	433	0.0
TOTAL PUMPING EXPENSES		186,137	148,582	34,116	0	0	0	0	3,439	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	3	1	2	0	0	0	0	0	0.0
Chemicals	1	127,414	126,700	0	0	0	0	0	714	0.0
Labor & Exp Oper WT	2	5,934	2,734	3,184	0	0	0	0	15	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	6,737	3,104	3,615	0	0	0	0	18	0.0
Misc Exp Oper WT	1	1,601	1,592	0	0	0	0	0	9	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		141,689	134,133	6,801	0	0	0	0	755	0.0
Super & Eng Maint WT	2	727	335	390	0	0	0	0	2	0.0
Struct & Improve Maint WT	2	105	48	56	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	8,558	3,944	4,592	0	0	0	0	22	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		9,390	4,327	5,039	0	0	0	0	24	0.0
TOTAL WT EXPENSE		151,079	138,460	11,840	0	0	0	0	780	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	17	4	0	8	0	0	0	5	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	6,666	1,489	0	3,326	0	0	0	1,850	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	61,225	13,678	0	30,551	0	0	0	16,996	0.0
Misc Exp Oper TD	11	50,582	11,300	0	25,240	0	0	0	14,042	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		118,490	26,471	0	59,127	0	0	0	32,893	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	5,454	1,509	0	3,371	0	0	0	575	0.0
TD Main Maint TD	7	970	217	0	484	0	0	0	269	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	31	0	0	0	31	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	2,025	0	0	0	0	0	0	2,025	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	76,702	15,609	0	34,861	284	0	0	25,948	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		85,182	17,334	0	38,716	315	0	0	28,817	0.0
TOTAL T & D EXPENSE		203,672	43,805	0	97,842	315	0	0	61,710	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	21,413	0	0	0	0	0	21,413	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	63,051	0	0	0	0	0	61,948	1,103	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	13,528	0	0	0	0	0	13,291	237	0.0
Misc Cust Accts Exp CA	13	3,164	0	0	0	0	0	3,109	55	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		101,156	0	0	0	0	0	99,760	1,396	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	77,498	16,383	8,548	19,498	54	0	19,863	13,151	0.0
Other Supplies & Exp AG	15	2,635	557	291	663	2	0	675	447	0.0
Other Supplies & Exp AG	15	24,902	5,264	2,747	6,265	17	0	6,382	4,226	0.0
Other Supplies & Exp AG	15	14,519	3,069	1,601	3,653	10	0	3,721	2,464	0.0
Mgmt Fees-Coporater/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	273,034	57,719	30,116	68,695	191	0	69,979	46,334	0.0
Outside Services AG	15	35,769	7,562	3,945	8,999	25	0	9,168	6,070	0.0
Outside Services AG	15	20,137	4,257	2,221	5,066	14	0	5,161	3,417	0.0
Property Insurance	15	62,353	13,181	6,878	15,688	44	0	15,981	10,581	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	1,754	371	193	441	1	0	450	298	0.0
Injuries & Damages	16	128	27	15	30	0	0	35	21	0.0
Employee Pension & Benefits	16	49,288	10,316	5,944	11,548	44	0	13,318	8,118	0.0
Employee Pension & Benefits	16	19,351	4,050	2,334	4,534	17	0	5,229	3,187	0.0
Employee Pension & Benefits	16	12,003	2,512	1,448	2,812	11	0	3,243	1,977	0.0
Reg Commision Exp	15	996	211	110	251	1	0	255	169	0.0
Rents AG	15	505	107	56	127	0	0	129	86	0.0
Goodwill Advertising Exp	15	369	78	41	93	0	0	95	63	0.0
Misc Exp AG	15	22,644	4,787	2,498	5,697	16	0	5,804	3,843	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		617,885	130,451	68,985	154,063	449	0	159,487	104,451	0.0
General Plant Maint AG	15	4,342	918	479	1,092	3	0	1,113	737	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		4,342	918	479	1,092	3	0	1,113	737	0.0
TOTAL A & G EXPENSE		622,227	131,369	69,464	155,155	452	0	160,599	105,188	0.0
Total Operation & Maintenance Expenses		1,363,508	563,937	112,362	252,997	767	0	260,360	173,085	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	463	213	248	0	0	0	0	1	0.0
Struct & Imp P	6	318	141	164	0	0	0	0	13	0.0
Struct & Imp WT	2	7,767	3,579	4,168	0	0	0	0	20	0.0
Struct & Imp TD	7	7,735	1,728	0	3,860	0	0	0	2,147	0.0
Struct & Imp Offices	15	1,598	338	176	402	1	0	410	271	0.0
Struct & Imp Store,Shop,Gar	15	519	110	57	131	0	0	133	88	0.0
Struct & Imp Misc	15	12,651	2,674	1,395	3,183	9	0	3,242	2,147	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	3,937	1,814	2,113	0	0	0	0	10	0.0
Supply Mains	2	2,748	1,266	1,475	0	0	0	0	7	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	46,302	20,503	23,864	0	0	0	0	1,935	0.0
Pump Equip Diesel	6	313	139	161	0	0	0	0	13	0.0
Pump Equip Other	6	3,675	1,627	1,894	0	0	0	0	154	0.0
WT Equip Non-Media	2	68,613	31,617	36,818	0	0	0	0	178	0.0
WT Equip Filter Media	2	1,934	891	1,038	0	0	0	0	5	0.0
Dist Reservoirs & Standpipe	5	75,621	20,917	0	46,734	0	0	0	7,970	0.0
Elevated Tanks & Standpipes	5	1,973	546	0	1,219	0	0	0	208	0.0
Ground Level Facilities	5	2,652	734	0	1,639	0	0	0	280	0.0
TD Mains Not Classified by	7	52,555	11,741	0	26,225	0	0	0	14,589	0.0
TD Mains 4 & Less	4	5,022	1,122	0	2,506	0	0	0	1,394	0.0
TD Mains 6 to 8"	4	49,467	11,051	0	24,684	0	0	0	13,732	0.0
TD Mains 10 to 16"	3	88,720	39,028	45,442	0	0	0	0	4,250	0.0
TD Mains 18 & Grtr	3	115	51	59	0	0	0	0	6	0.0
Fire Mains	8	1,455	0	0	0	0	0	0	1,455	0.0
Services	10	55,644	0	0	0	0	53,724	0	1,920	0.0
Meters Bronze Case	9	16,977	0	0	0	16,977	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,254	0	0	0	1,254	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	213	0	0	0	213	0	0	0	0.0
Meter Installations	9	30,000	0	0	0	30,000	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	21,618	0	0	0	0	0	0	21,618	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	11	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	1,191	252	131	300	1	0	305	202	0.0
Comp & Periph Equip	15	4,926	1,041	543	1,239	3	0	1,263	836	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Computer Software	15	14,160	2,993	1,562	3,563	10	0	3,629	2,403	0.0
Comp Software Personal	15	1,541	326	170	388	1	0	395	262	0.0
Data Handling Equipment	15	14,400	3,044	1,588	3,623	10	0	3,691	2,444	0.0
Other Office Equipment	15	1,727	365	190	435	1	0	443	293	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	22	5	2	6	0	0	6	4	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	82	17	9	21	0	0	21	14	0.0
Tools,Shop,Garage Equip	15	4,036	853	445	1,015	3	0	1,034	685	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	3,353	1,545	1,799	0	0	0	0	9	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	30	6	3	8	0	0	8	5	0.0
Comm Equip Non-Telephone	15	2,374	502	262	597	2	0	608	403	0.0
Comm Equip Telephone	15	26	5	3	7	0	0	7	4	0.0
Misc Equipment	15	16,051	3,393	1,770	4,038	11	0	4,114	2,724	0.0
Other Tangible Property	15	0	0	0	0	0	0	0	0	0.0
Total Depreciation Expense		<u>625,778</u>	<u>166,177</u>	<u>127,552</u>	<u>125,821</u>	<u>48,497</u>	<u>53,724</u>	<u>19,308</u>	<u>84,699</u>	
Amort-Other UP	18	(79,616)	(22,874)	(17,635)	(17,245)	(5,589)	(4,156)	(844)	(11,274)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	23,885	7,753	4,146	4,882	1,158	958	1,739	3,248	0.0
Property Taxes	18	553,032	158,886	122,497	119,787	38,823	28,868	5,862	78,309	0.0
FUTA	16	412	86	50	97	0	0	111	68	0.0
FICA	16	16,737	3,503	2,018	3,921	15	0	4,522	2,757	0.0
SUTA	16	824	172	99	193	1	0	223	136	0.0
Other Taxes & Licenses	15	995	210	110	250	1	0	255	169	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>595,885</u>	<u>170,611</u>	<u>128,920</u>	<u>129,130</u>	<u>39,998</u>	<u>29,826</u>	<u>12,712</u>	<u>84,687</u>	0.0
Required Current Income Taxes	18	419,595	120,550	92,940	90,884	29,456	21,903	4,448	59,415	0.0
Utility Income Available for Return	18	1,330,001	382,109	294,595	288,078	93,366	69,426	14,098	188,328	0.0
Total Cost of Service		<u>4,255,151</u>	<u>1,380,510</u>	<u>738,735</u>	<u>869,666</u>	<u>206,494</u>	<u>170,723</u>	<u>310,082</u>	<u>578,940</u>	0.0
Less: Other Water Revenues	19	43,605	14,154	7,570	8,913	2,115	1,749	3,174	5,930	0.0
Billing and Collecting Services										
Total Other Water Revenues		<u>43,605</u>	<u>14,154</u>	<u>7,570</u>	<u>8,913</u>	<u>2,115</u>	<u>1,749</u>	<u>3,174</u>	<u>5,930</u>	0.0
Total Cost of Service Related to Sales of Water		<u>4,298,756</u>	<u>1,394,664</u>	<u>746,305</u>	<u>878,579</u>	<u>208,609</u>	<u>172,472</u>	<u>313,257</u>	<u>584,870</u>	0.0
Reallocation of Public Fire	20	0	226,725	121,365	142,869		0	0	(490,959)	0.0
Total		<u>\$ 4,298,756</u>	<u>\$ 1,621,389</u>	<u>\$ 867,670</u>	<u>\$ 1,021,448</u>	<u>\$ 208,609</u>	<u>\$ 172,472</u>	<u>\$ 313,257</u>	<u>\$ 93,912</u>	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	2,073	595	458	449	145	108	25	294	0.0
Franchises	17	13	4	3	3	1	1	0	2	0.0
Land & Ld Rights SS	2	1,735	799	931	0	0	0	0	5	0.0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights WT	2	432	199	232	0	0	0	0	1	0.0
Land & Ld Rights TD	7	35,677	7,970	0	17,803	0	0	0	9,904	0.0
Land & Land Rights AG	15	142	30	16	36	0	0	36	24	0.0
Struct & Imp SS	2	10,618	4,893	5,698	0	0	0	0	28	0.0
Struct & Imp P	6	11,118	4,923	5,730	0	0	0	0	465	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	324,070	149,331	173,896	0	0	0	0	843	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	267,750	59,815	0	133,607	0	0	0	74,327	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	28,821	6,093	3,179	7,251	20	0	7,387	4,891	0.0
Struct & Imp Leasehold	15	106	22	12	27	0	0	27	18	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	18,595	3,931	2,051	4,679	13	0	4,766	3,156	0.0
Struct & Imp Misc	15	509,106	107,625	56,154	128,091	356	0	130,484	86,395	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	149,186	68,745	80,053	0	0	0	0	388	0.0
Supply Mains	2	125,830	57,982	67,520	0	0	0	0	327	0.0
Supply Mains Nth Pit (STL)	2	0	0	0	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 Pit (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	1,655,701	733,144	853,348	0	0	0	0	69,208	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	12,447	5,512	6,415	0	0	0	0	520	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	81,051	35,889	41,774	0	0	0	0	3,388	0.0
Pump Equip Other	6	68,098	30,154	35,098	0	0	0	0	2,846	0.0
WT Equip Non-Media	2	1,833,430	844,845	983,819	0	0	0	0	4,767	0.0
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	68,130	31,394	36,559	0	0	0	0	177	0.0
Dist Reservoirs & Standpipe	5	3,175,263	878,278	0	1,962,313	0	0	0	334,673	0.0
Elevated Tanks & Standpipes	5	49,191	13,606	0	30,400	0	0	0	5,185	0.0
Ground Level Facilities	5	113,999	31,532	0	70,451	0	0	0	12,015	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TD Mains Not Classified by	7	2,148,633	480,005	0	1,072,168	0	0	0	596,461	0.0
TD Mains 4 & Less	4	316,095	70,616	0	157,731	0	0	0	87,748	0.0
TD Mains 6 to 8"	4	3,162,144	706,423	0	1,577,910	0	0	0	877,811	0.0
TD Mains 10 to 16"	3	5,661,667	2,490,567	2,899,906	0	0	0	0	271,194	0.0
TD Mains 18 & Grtr	3	7,615	3,350	3,900	0	0	0	0	365	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	81,015	0	0	0	0	0	0	81,015	0.0
Services	10	1,317,834	0	0	0	0	1,272,369	0	45,465	0.0
Meters Bronze Case	9	652,319	0	0	0	652,319	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	(3,735)	0	0	0	(3,735)	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	8,671	0	0	0	8,671	0	0	0	0.0
Meter Installations	9	1,053,255	0	0	0	1,053,255	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	798,745	0	0	0	0	0	0	798,745	0.0
Other P/E Intangible	2	102,171	47,080	54,825	0	0	0	0	266	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	2	17,656	8,136	9,474	0	0	0	0	46	0.0
Other P/E CPS	2	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	3,201	677	353	805	2	0	820	543	0.0
Comp & Periph Equip	15	35,929	7,595	3,963	9,040	25	0	9,209	6,097	0.0
Computer Software	15	43,569	9,210	4,806	10,962	30	0	11,167	7,394	0.0
Comp Software Personal	15	9,757	2,063	1,076	2,455	7	0	2,501	1,656	0.0
Data Handling Equipment	15	165,011	34,883	18,201	41,517	116	0	42,292	28,002	0.0
Other Office Equipment	15	22,989	4,860	2,536	5,784	16	0	5,892	3,901	0.0
Trans Equip Lt Duty Trks	15	23,533	4,975	2,596	5,921	16	0	6,032	3,994	0.0
Trans Equip Hvy Duty Trks	15	256	54	28	64	0	0	66	43	0.0
Trans Equip Autos	15	(1,911)	(404)	(211)	(481)	(1)	0	(490)	(324)	0.0
Trans Equip Other	15	(17,258)	(3,648)	(1,904)	(4,342)	(12)	0	(4,423)	(2,929)	0.0
Stores Equipment	15	1,493	316	165	376	1	0	383	253	0.0
Tools,Shop,Garage Equip	15	55,863	11,809	6,162	14,055	39	0	14,318	9,480	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	50,766	23,393	27,241	0	0	0	0	132	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	(162)	(34)	(18)	(41)	(0)	0	(42)	(27)	0.0
Comm Equip Non-Telephone	15	8,234	1,741	908	2,072	6	0	2,110	1,397	0.0
Comm Equip Telephone	15	205	43	23	52	0	0	53	35	0.0
Misc Equipment	15	260,757	55,124	28,761	65,606	183	0	66,832	44,250	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		24,528,899	7,036,146	5,415,736	5,316,764	1,711,473	1,272,477	299,444	3,476,859	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	(153,617)	(32,475)	(16,944)	(38,650)	(108)	0	(39,372)	(26,069)	0.0
Materials and Supplies	15	53,718	11,356	5,925	13,515	38	0	13,768	9,116	0.0
Prepayments	15	14,510	3,067	1,600	3,651	10	0	3,719	2,462	0.0
OPEB's Contributed to External Fund	16	15,282	3,199	1,843	3,581	14	0	4,129	2,517	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	(107,002)	(30,688)	(23,626)	(23,198)	(7,469)	(5,553)	(1,305)	(15,162)	0.0
Deferred Income Taxes	17	4,556	1,307	1,006	988	318	236	56	646	0.0
Pensions	16	(85,145)	(17,821)	(10,268)	(19,949)	(77)	0	(23,006)	(14,023)	0.0
Total Other Rate Base Elements		(257,698)	(62,055)	(40,464)	(60,063)	(7,273)	(5,317)	(42,012)	(40,514)	0.0
Total Original Cost Measure of Value		\$ 24,271,201	\$ 6,974,091	\$ 5,375,272	\$ 5,256,701	\$ 1,704,200	\$ 1,267,160	\$ 257,432	\$ 3,436,346	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	6,666	1,489	0	3,326	0	0	0	1,850	0.0
FACTOR 11		0.2234	0.0000	0.4990	0.0000	0.0000	0.0000	0.2776	1.0000
T&D Mnt BASIS FOR FACTOR 12	8,480	1,725	0	3,855	31	0	0	2,869	0.0
FACTOR 12		0.2035	0.0000	0.4545	0.0037	0.0000	0.0000	0.3383	1.0000
A&G BASIS FOR FACTOR 15	388,990	82,249	42,899	97,842	315	0	99,760	65,924	0.0
FACTOR 15		0.2114	0.1103	0.2516	0.0007	0.0000	0.2563	0.1697	1.0000
LABOR BASIS FOR FACTOR 16	397,713	83,247	47,953	93,193	372	0	107,445	65,504	0.0
FACTOR 16		0.2093	0.1206	0.2343	0.0009	0.0000	0.2702	0.1647	1.0000
UPIS BASIS FOR FACTOR 17	24,526,813	7,035,548	5,415,275	5,316,311	1,711,328	1,272,369	299,419	3,476,564	0.0
FACTOR 17		0.2868	0.2208	0.2168	0.0698	0.0519	0.0122	0.1417	1.0000
RATE BASE BASIS FOR FACTOR 18	24,271,201	6,974,091	5,375,272	5,256,701	1,704,200	1,267,160	257,432	3,436,346	0.0
FACTOR 18		0.2873	0.2215	0.2166	0.0702	0.0522	0.0106	0.1416	1.0000
TOTAL COS BASIS FOR FACTOR 19	4,230,270	1,372,547	734,479	864,533	205,335	169,766	308,088	575,523	0.0
FACTOR 19		0.3246	0.1736	0.2044	0.0485	0.0401	0.0728	0.1360	1.0000
TOTAL COS BASIS FOR FACTOR 20	2,988,912	1,380,510	738,735	869,666					0.0
FACTOR 20		0.4618	0.2472	0.2910					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9944	-	-	-	-	-	0.0056	1.0000
2	0.4608	0.5366	-	-	-	-	0.0026	1.0000
3	0.4399	0.5122	-	-	-	-	0.0479	1.0000
4	0.2234	-	0.4990	-	-	-	0.2776	1.0000
5	0.2766	-	0.6180	-	-	-	0.1054	1.0000
6	0.4428	0.5154	-	-	-	-	0.0418	1.0000
7	0.2234	-	0.4990	-	-	-	0.2776	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9655	-	0.0345	1.0000
11	0.2234	-	0.4990	-	-	-	0.2776	1.0000
12	0.2035	-	0.4545	0.0037	-	-	0.3383	1.0000
13	-	-	-	-	-	0.9825	0.0175	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2114	0.1103	0.2516	0.0007	-	0.2563	0.1697	1.0000
16	0.2093	0.1206	0.2343	0.0009	-	0.2702	0.1647	1.0000
17	0.2868	0.2208	0.2168	0.0698	0.0519	0.0122	0.1417	1.0000
18	0.2873	0.2215	0.2166	0.0702	0.0522	0.0106	0.1416	1.0000
19	0.3246	0.1736	0.2044	0.0485	0.0401	0.0728	0.1360	1.0000
20	0.4618	0.2472	0.2910					1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	1,426.26	0.6597
Commercial	493.42	0.2282
Industrial	8.94	0.0041
Other Public Authority	25.08	0.0116
Sales for Resale	196.37	0.0908
Private Fire Protection	2.33	0.0011
Public Fire Protection	9.67	0.0045
Total	2,162	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 0.4634	(4)	(5)=(4)x 0.5366	(6)=(3)+(5)
Residential	0.6597	0.3057	0.7145	0.3834	0.6891
Commercial	0.2282	0.1057	0.1854	0.0995	0.2052
Industrial	0.0041	0.0019	0.0022	0.0012	0.0031
Other Public Authority	0.0116	0.0054	0.0094	0.0050	0.0104
Sales for Resale	0.0908	0.0421	0.0885	0.0475	0.0896
Private Fire Protection	0.0011	0.0005			0.0005
Public Fire Protection	0.0045	0.0021			0.0021
Total	1.0000	0.4634	1.0000	0.5366	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
PARKVILLE WATER 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 0.4424	(4)	(5)=(4) X 0.5122	(6)	(7)=(6) X 0.0454	(8)=(3)+(5)+(7)
Residential	0.6597	0.2919	0.7145	0.3660			0.6578
Commercial	0.2282	0.1010	0.1854	0.0950			0.1960
Industrial	0.0041	0.0018	0.0022	0.0011			0.0029
Other Public Authority	0.0116	0.0051	0.0094	0.0048			0.0099
Sales for Resale	0.0908	0.0402	0.0885	0.0453			0.0855
Private Fire Protection	0.0011	0.0005			0.1941	0.0088	0.0093
Public Fire Protection	0.0045	0.0020			0.8059	0.0366	0.0386
Total	1.0000	0.4425	1.0000	0.5122	1.0000	0.0454	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 2.16 and the average daily system sendout for 2007 of 2,340 MGD. The system demand for fire protection is 2,000 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,340,000	0.4424
Maximum Day			
Extra Capacity	<u>1.16</u>	<u>2,709,386</u>	<u>0.5122</u>
Subtotal	<u>2.16</u>	5,049,386	0.9546
Fire Protection		<u>240,000</u>	<u>0.0454</u>
Total		<u>5,289,386</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
PARKVILLE WATER 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 0.2246	(5)	(6)=(5) X 0.4990	(7)	(8)=(7) X 0.2764	(9)=(4)+(6)+(8)
Residential	59.4	0.6597	0.1482	0.7206	0.3596			0.5078
Commercial	20.6	0.2282	0.0513	0.1781	0.0889			0.1402
Industrial	0.4	0.0041	0.0009	0.0015	0.0007			0.0016
Other Public Authority	1.0	0.0116	0.0026	0.0091	0.0045			0.0071
Sales for Resale	8.2	0.0908	0.0204	0.0907	0.0453			0.0657
Private Fire Protection	0.1	0.0011	0.0002			0.1941	0.0536	0.0538
Public Fire Protection	0.4	0.0045	0.0010			0.8059	0.2228	0.2238
Total	90.1	1.0000	0.2246	1.0000	0.4990	1.0000	0.2764	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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
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 3.22 and the average daily system sendout for 2006 of 2,490 MGD. The system demand for fire protection is 2,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,625	0.2246
Maximum Hour Extra Capacity	2.22	3,611	0.4990
Subtotal	3.22	5,236	0.7236
Fire Protection		2,000	0.2764
Total		7,236	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. (2)	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)	(5)
Residential	59.4	3.50	208.0	0.7206
Commercial	20.6	2.50	51.4	0.1781
Industrial	0.4	1.20	0.4	0.0015
Other Public Authority	1.0	2.50	2.6	0.0091
Sales for Resale	8.2	3.20	26.2	0.0907
Total	89.6		288.6	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).

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 0.2781	(5)	(6)=(5) X 0.6180	(7)	(8)=(7) X 0.1039	(9)=(4)+(6)+(8)
Residential	59.4	0.6593	0.1834	0.7206	0.4453			0.6287
Commercial	20.6	0.2286	0.0636	0.1781	0.1101			0.1737
Industrial	0.4	0.0044	0.0012	0.0015	0.0009			0.0021
Other Public Authority	1.0	0.0111	0.0031	0.0091	0.0056			0.0087
Sales for Resale	8.2	0.0910	0.0253	0.0907	0.0561			0.0814
Private Fire Protection	0.1	0.0011	0.0003			0.1941	0.0202	0.0205
Public Fire Protection	0.4	0.0044	0.0012			0.8059	0.0837	0.0849
Total	90.1	0.9999	0.2781	1.0000	0.6180	1.0000	0.1039	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
PARKVILLE WATER 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.

$$\text{Fire Protection Weight} = \frac{2,000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{2,310,000 \text{ Gallons}} = 0.1039$$

$$\text{General Service Weight} = 1.0000 - 0.1039 = 0.8961$$

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	31.04	0.2781
Extra Capacity Maximum Hour	2.22	68.96	0.6180
Total	3.22	100.00	0.8961

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 0.1358	(4)	(5)=(4)X 0.8642	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.6891	0.0936	0.6578	0.5685	0.5078	0.0000	0.6619
Commercial	0.2052	0.0279	0.1960	0.1694	0.1402	0.0000	0.1973
Industrial	0.0031	0.0004	0.0029	0.0025	0.0016	0.0000	0.0029
Other Public Authority	0.0104	0.0014	0.0099	0.0086	0.0071	0.0000	0.0100
Sales for Resale	0.0896	0.0122	0.0855	0.0739	0.0657	0.0000	0.0861
Private Fire Protection	0.0005	0.0001	0.0093	0.0080	0.0538	0.0000	0.0081
Public Fire Protection	0.0021	0.0003	0.0386	0.0334	0.2238	0.0000	0.0337
Total	1.0000	0.1359	1.0000	0.8643	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	165	0.1358
Associated with Maximum Day and Fire	1,050	0.8642
Associated with Maximum Hour	0	0.0000
Total	1,215	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	0.6578	0.0000	0.5078	0.5078	0.5078
Commercial	0.1960	0.0000	0.1402	0.1402	0.1402
Industrial	0.0029	0.0000	0.0016	0.0016	0.0016
Other Public Authority	0.0099	0.0000	0.0071	0.0071	0.0071
Sales for Resale	0.0855	0.0000	0.0657	0.0657	0.0657
Private Fire Protection	0.0093	0.0000	0.0538	0.0538	0.0538
Public Fire Protection	0.0386	0.0000	0.2238	0.2238	0.2238
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	73,249	0.0000
Distribution Mains	408,720	1.0000
Total	481,969	1.0000

**USE MAX HOUR @ 100%
NO FUNTIONALIZATION OF MAINS**

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	5,274	0.7508
Commercial	1,485	0.2114
Industrial	23	0.0033
Other Public Authority	156	0.0222
Sales for Resale	86	0.0123
Private Fire	0	0.0000
Total	7,024	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	5,069	0.8421
Commercial	656	0.1090
Industrial	15	0.0024
Other Public Authority	61	0.0102
Sales for Resale	11	0.0018
Private Fire Protection	208	0.0345
Total	6,019	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	\$ 3,385	0.5078
Commercial	935	0.1402
Industrial	11	0.0016
Other Public Authority	47	0.0071
Sales for Resale	438	0.0657
Private Fire Protection	359	0.0538
Public Fire Protection	1,492	0.2238
Total	6,666	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	\$ 3,945	0.4653
Commercial	1,090	0.1285
Industrial	13	0.0015
Other Public Authority	55	0.0065
Sales for Resale	508	0.0599
Private Fire Protection	164	0.0193
Public Fire Protection	2,705	0.3190
Total	\$8,480	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
Residential	5,001	0.8833
Commercial	504	0.0890
Industrial	11	0.0019
Other Public Authority	43	0.0076
Sales for Resale	4	0.0007
Private Fire Protection	99	0.0175
Public Fire Protection	0	0.0000
Total	5,662	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	5,001	0.8990
Commercial	504	0.0906
Industrial	11	0.0020
Other Public Authority	43	0.0077
Sales for Resale	4	0.0007
Total	5,563	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
Residential	\$244,583	0.6316
Commercial	53,014	0.1368
Industrial	755	0.0019
Other Public Authority	2,998	0.0077
Sales for Resale	20,124	0.0519
Private Fire Protection	9,959	0.0257
Public Fire Protection	55,956	0.1444
Total	\$387,389	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
Residential	\$253,536	0.6374
Commercial	54,395	0.1368
Industrial	781	0.0020
Other Public Authority	3,089	0.0078
Sales for Resale	20,375	0.0512
Private Fire Protection	9,100	0.0229
Public Fire Protection	56,437	0.1419
Total	<u>\$397,713</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	\$15,031,191	0.6129
Commercial	4,099,065	0.1671
Industrial	57,590	0.0023
Other Public Authority	233,884	0.0095
Sales for Resale	1,628,052	0.0664
Private Fire Protection	531,854	0.0217
Public Fire Protection	2,945,177	0.1201
Total	<u>\$24,526,813</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	\$14,871,218	0.6127
Commercial	4,061,056	0.1673
Industrial	57,057	0.0024
Other Public Authority	231,728	0.0095
Sales for Resale	1,613,380	0.0665
Private Fire Protection	525,882	0.0217
Public Fire Protection	2,910,880	0.1199
Total	<u>\$24,271,201</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	\$2,637,689	0.6235
Commercial	695,526	0.1644
Industrial	10,236	0.0024
Other Public Authority	39,207	0.0093
Sales for Resale	271,834	0.0643
Private Fire Protection	87,721	0.0207
Public Fire Protection	488,058	0.1154
Total	<u>\$4,230,270</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	4,668.00	4,668.00	294.00	294.00	7.00	7.00	21.00	21.00	0.00	0.00	4,990.00	4,990.00
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	314.00	533.80	83.00	141.10	0.00	0.00	5.00	8.50	0.00	0.00	402.00	683.40
1-1/2	3.5	12.00	42.00	41.00	143.50	1.00	3.50	7.00	24.50	0.00	0.00	61.00	213.50
2	4.3	7.00	30.10	66.00	283.80	3.00	12.90	8.00	34.40	0.00	0.00	84.00	361.20
3	19.0	0.00	0.00	12.00	228.00	0.00	0.00	1.00	19.00	3.00	57.00	16.00	304.00
4	29.3	0.00	0.00	3.00	87.90	0.00	0.00	0.00	0.00	1.00	29.30	4.00	117.20
6	48.4	0.00	0.00	4.00	193.60	0.00	0.00	1.00	48.40	0.00	0.00	5.00	242.00
8	112.9	0.00	0.00	1.00	112.90	0.00	0.00	0.00	0.00	0.00	0.00	1.00	112.90
Total		<u>5,001.00</u>	<u>5,273.90</u>	<u>504.00</u>	<u>1,484.80</u>	<u>11.00</u>	<u>23.40</u>	<u>43.00</u>	<u>155.80</u>	<u>4.00</u>	<u>86.30</u>	<u>5,563.00</u>	<u>7,024.20</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	4,668.00	4,668.00	294.00	294.00	7.00	7.00	21.00	21.00	0.00	0.00	0.00	0.00	4,990.00	4,990.00
1	1.17	314.00	367.38	83.00	97.11	0.00	0.00	5.00	5.85	0.00	0.00	0.00	0.00	402.00	470.34
1-1/2	1.58	12.00	18.96	41.00	64.78	1.00	1.58	7.00	11.06	0.00	0.00	0.00	0.00	61.00	96.38
2	2.04	7.00	14.28	66.00	134.64	3.00	6.12	8.00	16.32	0.00	0.00	3.00	6.12	87.00	177.48
3	2.73	0.00	0.00	12.00	32.76	0.00	0.00	1.00	2.73	3.00	8.19	1.00	2.73	17.00	46.41
4	2.88	0.00	0.00	3.00	8.64	0.00	0.00	0.00	0.00	1.00	2.88	8.00	23.04	12.00	34.56
6	4.24	0.00	0.00	4.00	16.96	0.00	0.00	1.00	4.24	0.00	0.00	32.00	135.68	37.00	156.88
8	6.98	0.00	0.00	1.00	6.98	0.00	0.00	0.00	0.00	0.00	0.00	3.00	20.94	4.00	27.92
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	19.00	2.00	19.00
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>5,001.00</u>	<u>5,068.62</u>	<u>504.00</u>	<u>655.87</u>	<u>11.00</u>	<u>14.70</u>	<u>43.00</u>	<u>61.20</u>	<u>4.00</u>	<u>11.07</u>	<u>49.00</u>	<u>207.51</u>	<u>5,612.00</u>	<u>6,018.97</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	3	12	
3 -inch	9.00	1	9	
4 -inch	16.00	8	128	
6 -inch	36.00	32	1,152	
8 -inch	64.00	3	192	
10 -inch	100.00	2	200	
12 -inch	144.00	0	0	
Private Hydrants	26.50	50	1,325	
Total Private Fire Protection		99	3,018	0.1941
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	6.25	215	1,344
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	422	11,183
Total Public Fire Protection		637	12,527	0.8059
Total Fire Protection		736	15,545	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	\$ 8,427,599	86.0%	\$ 8,494,326	84.8%	\$ 8,427,599	86.2%	\$ (66,727)	-0.8%
Commercial	896,319	9.1%	\$ 1,110,547	11.1%	\$ 896,320	9.1%	(214,227)	-19.3%
Industrial	1,898	0.0%	\$ 2,015	0.0%	\$ 1,898	0.0%	(117)	-5.8%
Public Authority	234,902	2.4%	\$ 259,173	2.6%	\$ 234,901	2.4%	(24,272)	-9.4%
Sales for Resale	26,445	0.3%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	216,783	2.2%	\$ 147,616	1.5%	\$ 216,784	2.2%	69,168	
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	9,803,947	<u>100.0%</u>	10,013,677	<u>100.0%</u>	9,777,502	<u>99.9%</u>	(236,175)	-2.4%
Other Revenues	<u>287,351</u>		<u>287,351</u>		<u>287,351</u>		-	0.0%
Total	<u>\$ 10,091,298</u>		<u>\$ 10,301,028</u>		<u>\$ 10,064,853</u>		<u>\$ (236,175)</u>	-2.3%

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. Charles

Case No. WR-2008-0311

STAFF - ST CHARLES

Page 1 of 1

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	2,816,814	\$8,494,326	2,816,814	\$8,427,599	(\$66,727)	-0.79%
5	Commercial	447,301	1,110,547	447,301	896,320	(214,227)	-19.29%
6	Industrial	830	2,015	830	1,898	(117)	-5.81%
7	Other Public Authority	91,213	259,173	91,213	234,901	(24,272)	-9.37%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	147,616	0	216,784	69,168	46.86%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>3,356,158</u>	<u>10,013,677</u>	<u>3,356,158</u>	<u>9,777,502</u>	<u>(\$236,175)</u>	<u>-2.36%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		287,351		287,351	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		
23							
24			<u>\$10,301,028</u>		<u>\$10,064,853</u>	<u>(236,175)</u>	<u>-2.29%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

STAFF - ST CHARLES

Page 1 of 7

[illegible]

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

STAFF - ST CHARLES

Page 2 of 7

[illegible]

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

STAFF - ST CHARLES

Page 3 of 7

[illegible]

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

STAFF - ST CHARLES

Page 4 of 7

[illegible]

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. Charles

Case No. WR-2008-0311

STAFF - ST CHARLES

Page 7 of 7

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	214	\$74.50	\$15,943	109.41	\$23,413	\$7,470	46.85%
5								
6	2"	143	10.68	1,527	15.68	2,243	716	46.89%
7								
8	3"	0	18.34	0	26.93	0	0	0.00%
9								
10	4"	209	29.11	6,075	42.75	8,922	2,847	46.86%
11								
12	6"	787	59.70	46,978	87.67	68,990	22,012	46.86%
13								
14	8"	677	102.72	69,562	150.85	102,156	32,594	46.86%
15								
16	10"	48	157.89	7,531	231.87	11,060	3,529	46.86%
17								
18	12"	0	225.12	0	330.60	0	0	0.00%
19								
20								
21								
22	Total	2,078		\$147,616		\$216,784	\$69,168	46.86%
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
ST. CHARLES DISTRICT
IF 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	7,423	6,296	860	1	219	30	3	13	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		7,423	6,296	860	1	219	30	3	13	0.0
Misc Exp Oper SS	2	1,225	1,039	142	0	36	5	0	2	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	3,452	2,928	400	1	102	14	1	6	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		4,677	3,967	542	1	138	19	2	8	0.0
TOTAL SS EXPENSE		12,100	10,263	1,401	2	357	50	5	22	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	37,171	30,707	4,877	11	1,242	156	33	145	0.0
Labor & Exp Oper Pump	6	22,954	18,616	2,511	2	640	90	209	886	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		60,125	49,323	7,388	13	1,882	246	242	1,031	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	28,168	22,844	3,082	3	786	110	256	1,087	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		28,168	22,844	3,082	3	786	110	256	1,087	0.0
TOTAL PUMPING EXPENSES		88,293	72,167	10,470	16	2,668	355	499	2,118	0.0

PSC STAFF STUDY

[illegible]

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
IF 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										
Supervision CA	13	18,206	17,405	586	0	66	0	149	0	0.0
Meter Reading Exp CA	14	129,309	124,641	4,203	0	466	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	339,710	324,763	10,939	0	1,223	0	2,786	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	27,348	26,145	881	0	98	0	224	0	0.0
Misc Cust Accts Exp CA	13	5,627	5,379	181	0	20	0	46	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		520,200	498,333	16,789	0	1,873	0	3,205	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	140,620	105,113	7,579	14	1,659	197	2,630	23,427	0.0
Other Supplies & Exp AG	15	61	46	3	0	1	0	1	10	0.0
Other Supplies & Exp AG	15	63,747	47,651	3,436	6	752	89	1,192	10,620	0.0
Other Supplies & Exp AG	15	62,277	46,552	3,357	6	735	87	1,165	10,375	0.0
Mgmt Fees-Corporate/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- Audit & Legal Fees	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	1,025,362	766,473	55,268	103	12,100	1,436	19,175	170,829	0.0
Outside Services AG	15	88,409	66,086	4,765	9	1,043	124	1,653	14,729	0.0
Outside Services AG	15	582	435	31	0	7	1	11	97	0.0
Property Insurance	15	318,848	238,339	17,186	32	3,762	446	5,962	53,120	0.0
Ins Gen Lab 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	11,665	8,720	629	1	138	16	218	1,943	0.0
Injuries & Damages	16	206	153	11	0	2	0	4	35	0.0
Employee Pension & Benefits	16	238,011	176,842	12,924	24	2,856	333	4,522	40,509	0.0
Employee Pension & Benefits	16	81,622	60,645	4,432	8	979	114	1,551	13,892	0.0
Employee Pension & Benefits	16	52,071	38,689	2,827	5	625	73	989	8,862	0.0
Reg Commission Exp	15	4,558	3,407	246	0	54	6	85	759	0.0
Rentals AG	15	6,786	5,073	366	1	80	10	127	1,131	0.0
Goodwill Advertising Expense	15	1,061	793	57	0	13	1	20	177	0.0
Misc Exp AG	15	231,903	173,347	12,500	23	2,736	325	4,337	38,635	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		2,327,809	1,738,364	125,618	233	27,543	3,259	43,642	389,152	0.0
General Plant Maint AG	15	17,590	13,149	948	2	208	25	329	2,930	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		17,590	13,149	948	2	208	25	329	2,930	0.0
TOTAL A & G EXPENSE		2,345,399	1,751,512	126,566	235	27,750	3,284	43,971	392,082	0.0
Total Operation & Maintenance Expenses		3,553,212	2,657,332	194,499	345	42,852	5,069	65,912	587,203	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
IF 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)	
DEPRECIATION EXPENSE										
Struct & Imp P	6	30,112	24,421	3,294	3	840	117	274	1,162	0.0
Struct & Imp SS	2	53	45	6	0	2	0	0	0	0.0
Struct & Imp TD	7	25,241	17,139	2,168	5	553	81	1,010	4,286	0.0
Struct & Imp Offices	15	8,580	6,414	462	1	101	12	160	1,429	0.0
Struct & Imp Store,Shop,Gar	15	1,211	905	65	0	14	2	23	202	0.0
Struct & Imp Misc	15	130	97	7	0	2	0	2	22	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	5,011	4,064	548	1	140	20	46	193	0.0
Pump Equip Electric	6	56,076	45,476	6,135	6	1,565	219	510	2,165	0.0
Pump Equip Other	7	1,758	1,194	151	0	39	6	70	299	0.0
WT Equip Non-Media	2	477	405	55	0	14	2	0	1	0.0
Dist Reservoirs & Standpipe	5	36,483	23,499	2,973	7	755	109	1,744	7,395	0.0
Elevated Tanks & Standpipes	5	3,233	2,082	263	1	67	10	155	655	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	247,612	168,129	21,270	50	5,423	792	9,904	42,045	0.0
TD Mains 4 & Less	4	8,538	5,797	733	2	187	27	342	1,450	0.0
TD Mains 6 to 8"	4	131,752	89,480	11,317	26	2,885	422	5,270	22,371	0.0
TD Mains 10 to 16"	3	250,163	165,227	26,642	50	6,779	926	3,628	16,511	0.0
TD Mains 18 & Grtr	3	139,908	106,183	14,900	28	3,791	516	2,197	9,290	0.0
Fire Mains	8	4,599	0	0	0	0	0	0	4,599	0.0
Services	10	201,916	184,087	8,783	20	1,656	20	7,350	0	0.0
Meters Bronze Case	9	49,200	41,225	5,259	5	2,706	5	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	4,368	3,660	467	0	240	0	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	91,987	77,076	9,833	9	5,059	9	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	82,757	0	0	0	0	0	0	82,757	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other PIE WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other PIE TD	7	0	0	0	0	0	0	0	0	0.0
Other PIE CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	3,570	2,669	192	0	42	5	67	595	0.0
Comp & Periph Equip	15	29,593	22,121	1,595	3	349	41	553	4,930	0.0
Computer Software	15	33,813	25,275	1,823	3	399	47	632	5,633	0.0
Comp Software Personal	15	16,137	12,062	870	2	190	23	302	2,688	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	18	13	1	0	0	0	0	3	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	26	19	1	0	0	0	0	4	0.0
Tools,Shop,Garage Equip	15	13,446	10,051	725	1	159	19	251	2,240	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	177	150	20	0	5	1	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	8,650	6,466	466	1	102	12	162	1,441	0.0
Comm Equip Non-Telephone	15	1,024	765	55	0	12	1	19	171	0.0
Comm Equip Telephone	15	553	413	30	0	7	1	10	92	0.0
Misc Equipment	16	7,644	5,679	415	1	92	11	145	1,301	0.0
Other Tangible Property	15	42,760	31,963	2,305	4	505	60	800	7,124	0.0
Total Depreciation Expense		1,538,574	1,117,232	123,834	230	34,680	3,517	35,927	223,154	
Amort-Other UP,Dep CIAC, CORemoval	18	(304,228)	(218,618)	(26,985)	(61)	(7,454)	(852)	(7,058)	(43,200)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	71,976	52,571	5,405	14	1,418	158	1,547	10,861	
Property Taxes	18	688,129	494,489	61,037	138	16,859	1,927	15,965	97,714	
FUTA	16	1,902	1,413	103	0	23	3	36	324	0.0
FICA	16	61,998	46,065	3,366	6	744	87	1,178	10,552	0.0
SUTA	16	3,612	2,684	196	0	43	5	69	615	0.0
Other Taxes & Licenses	15	5,233	3,912	282	1	62	7	98	872	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		832,850	601,134	70,390	159	19,149	2,187	18,893	120,938	0.0
Income Taxes	18	1,177,447	848,113	104,440	235	28,847	3,297	27,317	167,197	
Utility Income Available for Return	18	3,266,960	2,347,637	289,779	653	80,041	9,147	75,793	463,908	
Total Cost of Service		10,064,815	7,350,831	755,957	1,562	198,115	22,366	216,783	1,519,201	0.0
Less: Other Water Revenues	19	287,351	287,351							0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		287,351	287,351							0.0
Total Cost of Service Related to Sales of Water		\$ 9,777,464	\$ 7,063,480	\$ 755,957	\$ 1,562	\$ 198,115	\$ 22,366	\$ 216,783	\$ 1,519,201	0.0
Reallocation of Public Fire	20		1,340,811	137,889	285	36,137	4,080	0	(1,519,201)	0.0
Reallocation of Sales for Resale			23,270	2,474	51	650				0.0
Total		\$ 9,777,464	\$ 8,427,561	\$ 896,320	\$ 1,898	\$ 234,902	\$ 26,445	\$ 216,783	\$ -	26,445.0
		\$ 287,351	\$ 287,351							
		\$ 10,064,815	\$ 8,714,912							

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
IF 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)
RATE BASE									
Organization	17	\$ 6,936	\$ 4,985	\$ 615	\$ 1	\$ 170	\$ 19	\$ 161	\$ 984
Franchises	17	12,572	9,035	1,115	3	308	35	292	1,784
Land & Ld Rights SS	2	5,308	4,502	615	1	157	22	2	10
Land & Ld Rights P	6	1,193	968	131	0	33	5	11	46
Land & Ld Rights WT	2	5,372	4,557	622	1	158	22	2	10
Land & Ld Rights TD	7	314,130	213,294	26,984	63	6,879	1,005	12,565	53,339
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	2,133	1,809	247	0	63	9	1	4
Struct & Imp P	6	1,183,430	959,762	129,467	118	33,016	4,615	10,769	45,680
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	266,581	216,197	29,164	27	7,438	1,040	2,426	10,290
Struct & Imp WT	2	1,469	1,246	170	0	43	6	1	3
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	588,158	399,359	50,523	118	12,881	1,882	23,526	99,869
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	221,611	165,654	11,945	22	2,615	310	4,144	36,920
Struct & Imp Leasehold	15	354	265	19	0	4	0	7	59
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	46,673	34,888	2,516	5	551	65	873	7,776
Struct & Imp Misc	15	4,624	3,456	249	0	55	6	86	770
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth 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	187,211	151,828	20,481	19	5,223	730	1,704	7,226
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	1,509,900	1,224,529	165,183	151	42,126	5,889	13,740	58,282
Pump Equip Elec Pres46 (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 Strahman)	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	66,758	54,141	7,303	7	1,863	260	607	2,577
WT Equip Non-Media	2	11,844	10,046	1,372	2	349	49	5	21
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	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	937,484	603,833	76,405	187	19,406	2,812	44,812	190,028

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
IF 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)
Elevated Tanks & Standpipes	5	128,810	82,967	10,498	26	2,666	386	6,157	26,110	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	10,381,680	7,049,161	891,786	2,076	227,359	33,221	415,267	1,762,809	0.0
TD Mains 4 & Less	4	554,251	376,336	47,619	111	12,138	1,774	22,170	94,112	0.0
TD Mains 6 to 8"	4	8,343,207	5,665,038	716,681	1,669	182,716	26,698	333,728	1,416,677	0.0
TD Mains 10 to 16"	3	15,770,890	12,307,603	1,679,600	3,154	427,391	58,352	247,603	1,047,187	0.0
TD Mains 18 & Grtr	3	8,799,873	6,867,421	937,186	1,760	238,477	32,560	138,158	584,312	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	263,273	0	0	0	0	0	0	263,273	0.0
Services	10	4,444,138	4,051,721	193,320	444	36,442	444	161,767	0	0.0
Meters Bronze Case	9	1,877,311	1,572,999	200,685	188	103,252	188	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	(25,746)	(21,573)	(2,752)	(3)	(1,416)	(3)	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	3,407,725	2,855,333	364,286	341	187,425	341	0	0	0.0
Meter Installation Other	9	(388,359)	(325,406)	(41,516)	(39)	(21,360)	(39)	0	0	0.0
Hydrants	8	3,075,243	0	0	0	0	0	0	3,075,243	0.0
Other P/E Intangible	15	(254,278)	(190,073)	(13,706)	(25)	(3,000)	(356)	(4,755)	(42,363)	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	2,677	1,818	230	1	59	9	107	455	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	110,155	82,341	5,937	11	1,300	154	2,060	18,352	0.0
Comp & Periph Equip	15	188,488	140,895	10,160	19	2,224	264	3,525	31,402	0.0
Computer Software	15	101,587	75,936	5,476	10	1,199	142	1,900	16,924	0.0
Comp Software Personal	15	85,920	64,225	4,631	9	1,014	120	1,607	14,314	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	14,779	11,047	797	1	174	21	276	2,462	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(13,749)	(10,277)	(741)	(1)	(162)	(19)	(257)	(2,291)	0.0
Trans Equip Other	15	760	568	41	9	9	1	14	127	0.0
Stores Equipment	15	(27)	(20)	(1)	(0)	(0)	(0)	(1)	(4)	0.0
Tools,Shop,Garage Equip	15	200,126	149,594	10,787	20	2,361	280	3,742	33,341	0.0
Tools,Shop,Garage Equip Oth	15	(221)	(165)	(12)	(0)	(3)	(0)	(4)	(37)	0.0
Laboratory Equipment	2	(1,096)	(930)	(127)	(0)	(32)	(4)	(0)	(2)	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	77,164	57,680	4,159	8	911	108	1,443	12,856	0.0
Comm Equip Non-Telephone	15	15,910	11,893	858	2	188	22	298	2,651	0.0
Comm Equip Telephone	15	(10,636)	(7,950)	(573)	(1)	(126)	(15)	(199)	(1,772)	0.0
Misc Equipment	15	124,123	92,782	6,690	12	1,465	174	2,321	20,679	0.0
Other Tangible Property	17	613,322	440,795	54,402	123	15,026	1,717	14,229	87,030	0.0
Total Utility Plant in Service		63,261,041	45,466,111	5,611,516	10,640	1,551,036	175,323	1,466,889	8,979,525	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	(45,584)	(34,074)	(2,457)	(5)	(538)	(84)	(852)	(7,594)	0.0
Materials and Supplies	15	166,080	124,145	8,952	17	1,960	233	3,106	27,669	0.0
Prepayments	15	48,552	36,293	2,617	5	573	68	908	8,089	0.0
OPEB Tracker	16	51,117	37,980	2,776	5	613	72	971	8,700	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	(274,754)	(197,466)	(24,371)	(55)	(6,731)	(769)	(6,374)	(38,988)	0.0
Tax Offsets	17	(197)	(142)	(17)	(0)	(5)	(1)	(5)	(28)	0.0
Clac	17	(14,307,049)	(10,347,159)	(1,277,018)	(2,879)	(352,728)	(40,312)	(334,012)	(2,042,970)	0.0
Customer Advances	17	(2,485,536)	(1,786,355)	(220,467)	(497)	(60,896)	(6,960)	(57,664)	(352,698)	0.0
Tank Painting Tracker	17	(16,566)	(11,906)	(1,469)	(3)	(406)	(46)	(384)	(2,351)	0.0
Deferred Income Taxes	17	(3,350,995)	(2,408,360)	(297,233)	(670)	(82,099)	(9,383)	(77,743)	(475,506)	0.0
Pensions	16	(215,535)	(160,143)	(11,704)	(22)	(2,586)	(302)	(4,095)	(36,684)	0.0
Total Other Rate Base Elements		(20,520,467)	(14,747,186)	(1,820,392)	(4,105)	(502,843)	(57,464)	(476,145)	(2,912,332)	0.0
Total Original Cost Measure of Value		\$ 42,740,574	\$ 30,718,925	\$ 3,791,124	\$ 6,536	\$ 1,048,193	\$ 117,860	\$ 990,744	\$ 6,067,193	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
IF 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)
T&D OP BASIS FOR FACTOR 11		342,749	237,772	28,522	66	7,209	1,030	13,632	54,517
FACTOR 11			0.6937	0.0832	0.0002	0.0210	0.0030	0.0398	0.1591
T&D Mnt BASIS FOR FACTOR 12		80,531	26,707	3,301	7	931	108	1,390	48,086
FACTOR 12			0.3316	0.0410	0.0001	0.0116	0.0013	0.0173	0.5971
A&G BASIS FOR FACTOR 15		1,170,642	875,113	63,056	99	13,860	1,629	21,908	194,976
FACTOR 15			0.7475	0.0539	0.0001	0.0118	0.0014	0.0187	0.1666
LABOR BASIS FOR FACTOR 16		1,300,277	966,190	70,561	115	15,592	1,846	24,642	221,332
FACTOR 16			0.7430	0.0543	0.0001	0.0120	0.0014	0.0190	0.1702
UPIS BASIS FOR FACTOR 17		62,628,211	45,011,297	5,555,384	10,514	1,535,532	173,551	1,452,208	8,889,726
FACTOR 17			0.7187	0.0887	0.0002	0.0245	0.0028	0.0232	0.1419
RATE BASE BASIS FOR FACTOR 18		42,740,574	30,718,925	3,791,124	6,536	1,048,193	117,860	990,744	6,067,193
FACTOR 18			0.7186	0.0887	0.0002	0.0245	0.0028	0.0232	0.1420
TOTAL COS BASIS FOR FACTOR 19		9,988,281	7,294,852	750,306	1,547	196,643	22,201	215,150	1,507,581
FACTOR 19			0.7304	0.0751	0.0002	0.0197	0.0022	0.0215	0.1509
COS w/o Fire Factor 20		8,328,831	7,350,831	755,957 #	1,562 #	198,115 #	22,366		
FACTOR 20			0.8826	0.0908	0.0002	0.0238	0.0027		

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	0.8261	0.1312	0.0003	0.0334	0.0042	0.0009	0.0039	1.0000
2	0.8482	0.1158	0.0002	0.0295	0.0041	0.0004	0.0018	1.0000
3	0.7804	0.1065	0.0002	0.0271	0.0037	0.0157	0.0664	1.0000
4	0.6790	0.0859	0.0002	0.0219	0.0032	0.0400	0.1698	1.0000
5	0.6441	0.0815	0.0002	0.0207	0.0030	0.0478	0.2027	1.0000
6	0.8110	0.1094	0.0001	0.0279	0.0039	0.0091	0.0386	1.0000
7	0.6790	0.0859	0.0002	0.0219	0.0032	0.0400	0.1698	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.8379	0.1069	0.0001	0.0550	0.0001	-	-	1.0000
10	0.9117	0.0435	0.0001	0.0062	0.0001	0.0364	-	1.0000
11	0.6937	0.0832	0.0002	0.0210	0.0030	0.0398	0.1591	1.0000
12	0.3316	0.0410	0.0001	0.0116	0.0013	0.0173	0.5971	1.0000
13	0.9560	0.0322	-	0.0036	-	0.0082	-	1.0000
14	0.9639	0.0325	-	0.0036	-	-	-	1.0000
15	0.7475	0.0539	0.0001	0.0118	0.0014	0.0187	0.1666	1.0000
16	0.7430	0.0543	0.0001	0.0120	0.0014	0.0190	0.1702	1.0000
17	0.7187	0.0887	0.0002	0.0245	0.0028	0.0232	0.1419	1.0000
18	0.7186	0.0887	0.0002	0.0245	0.0028	0.0232	0.1420	1.0000
19	0.7304	0.0751	0.0002	0.0197	0.0022	0.0215	0.1509	1.0000
20	0.8853	0.0908	0.0002	0.0238	-	-	-	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	0.0
Labor & Exp Oper SS	2	7,423	3,323	4,084	0	0	0	0	16	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		7,423	3,323	4,084	0	0	0	0	16	0.0
Misc Exp Oper SS	2	1,225	548	674	0	0	0	0	3	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
Infil Gali & 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	3,452	1,545	1,899	0	0	0	0	8	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		4,677	2,093	2,573	0	0	0	0	10	0.0
TOTAL SS EXPENSE		12,100	5,416	6,657	0	0	0	0	27	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	37,171	36,993	0	0	0	0	0	178	0.0
Labor & Exp Oper Pump	6	22,954	9,326	10,281	2,253	0	0	0	1,094	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		60,125	46,318	10,281	2,253	0	0	0	1,273	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	28,168	11,444	12,616	2,765	0	0	0	1,343	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		28,168	11,444	12,616	2,765	0	0	0	1,343	0.0
TOTAL PUMPING EXPENSES		88,293	57,762	22,898	5,018	0	0	0	2,616	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	16	7	9	0	0	0	0	0	0.0
Chemicals	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper WT	2	198	89	109	0	0	0	0	0	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	2	1	1	0	0	0	0	0	0.0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	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		216	97	119	0	0	0	0	0	0.0
Super & Eng Maint WT	2	27	12	15	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	3	1	2	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		30	13	17	0	0	0	0	0	0.0
TOTAL WT EXPENSE		246	110	135	0	0	0	0	1	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	90	20	0	47	0	5	0	18	0.0
Storage Facility Exp	5	40	9	0	21	0	0	0	10	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	321,021	75,857	0	177,814	0	0	0	67,350	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	21,688	0	0	0	0	20,899	0	789	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	16,724	3,701	0	8,678	0	1,020	0	3,325	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	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		359,563	79,587	0	186,559	0	21,924	0	71,492	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	77	17	0	40	0	0	0	19	0.0
TD Main Maint TD	7	33,636	7,948	0	18,631	0	0	0	7,057	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	553	0	0	0	0	0	0	553	0.0
Services Maint TD	10	1,120	0	0	0	0	1,079	0	41	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	3,339	0	0	0	3,339	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	41,806	0	0	0	0	0	0	41,806	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	146,880	14,526	0	34,061	6,096	1,968	0	90,228	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		227,411	22,492	0	52,733	8,435	3,047	0	138,704	0.0
TOTAL T & D EXPENSE		586,974	102,079	0	239,292	9,435	24,972	0	211,197	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS										
Supervision CA	13	18,206	0	0	0	0	0	18,057	149	0.0
Meter Reading Exp CA	14	129,309	0	0	0	0	0	129,309	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	339,710	0	0	0	0	0	336,924	2,786	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	27,348	0	0	0	0	0	27,124	224	0.0
Misc Cust Accts Exp CA	13	5,627	0	0	0	0	0	5,581	46	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		520,200	0	0	0	0	0	516,995	3,205	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	140,620	15,426	3,572	29,347	1,139	2,995	62,084	26,057	0.0
Other Supplies & Exp AG	15	61	7	2	13	0	1	27	11	0.0
Other Supplies & Exp AG	15	63,747	6,993	1,619	13,304	516	1,358	28,144	11,812	0.0
Other Supplies & Exp AG	15	62,277	6,832	1,582	12,997	504	1,327	27,495	11,540	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	1,025,382	112,484	26,045	213,997	8,306	21,841	452,706	190,003	0.0
Outside Services AG	15	88,409	9,698	2,246	18,451	716	1,883	39,033	16,382	0.0
Outside Services AG	15	582	64	15	121	5	12	257	108	0.0
Property Insurance	15	318,848	34,978	8,099	66,544	2,583	6,791	140,771	59,083	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	11,665	1,280	296	2,434	94	248	5,150	2,162	0.0
Injuries & Damages	16	206	23	5	44	2	4	89	39	0.0
Employee Pension & Benefits	16	236,011	26,586	6,045	50,768	1,952	5,189	102,440	45,032	0.0
Employee Pension & Benefits	16	81,622	9,117	2,073	17,410	669	1,779	35,130	15,443	0.0
Employee Pension & Benefits	16	52,071	5,816	1,323	11,107	427	1,135	22,411	9,852	0.0
Reg Commision Exp	15	4,558	500	116	951	37	97	2,012	845	0.0
Rents AG	15	6,786	744	172	1,416	55	145	2,996	1,257	0.0
Goodwill Advertising Exp	15	1,061	116	27	221	9	23	468	197	0.0
Misc Exp AG	15	231,903	25,440	5,890	48,398	1,878	4,940	102,385	42,972	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		2,327,809	256,104	59,126	487,525	18,892	49,768	1,023,599	432,793	0.0
General Plant Maint AG	15	17,590	1,930	447	3,671	142	375	7,766	3,259	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		17,590	1,930	447	3,671	142	375	7,766	3,259	0.0
TOTAL A & G EXPENSE		<u>2,345,399</u>	<u>258,034</u>	<u>59,573</u>	<u>491,196</u>	<u>19,035</u>	<u>50,143</u>	<u>1,031,365</u>	<u>436,053</u>	0.0
Total Operation & Maintenance Expenses		<u>3,553,212</u>	<u>423,401</u>	<u>89,263</u>	<u>735,505</u>	<u>28,469</u>	<u>75,115</u>	<u>1,548,360</u>	<u>653,098</u>	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp P	6	30,112	12,234	13,487	2,956	0	0	0	1,436	0.0
Struct & Imp WT	2	53	24	29	0	0	0	0	0	0.0
Struct & Imp TD	7	25,241	5,964	0	13,981	0	0	0	5,296	0.0
Struct & Imp Offices	15	8,580	941	218	1,791	69	183	3,788	1,590	0.0
Struct & Imp Store,Shop,Gar	15	1,211	133	31	253	10	26	535	224	0.0
Struct & Imp Misc	15	130	14	3	27	1	3	57	24	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	5,011	2,036	2,244	492	0	0	0	239	0.0
Pump Equip Electric	6	56,076	22,782	25,116	5,594	0	0	0	2,674	0.0
Pump Equip Other	7	1,758	415	0	974	0	0	0	369	0.0
WT Equip Non-Media	2	477	214	262	0	0	0	0	1	0.0
Dist Reservoirs & Standpipe	5	36,483	8,176	0	19,168	0	0	0	9,139	0.0
Elevated Tanks & Standpipes	5	3,233	725	0	1,699	0	0	0	810	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	247,612	58,511	0	137,152	0	0	0	51,949	0.0
TD Mains 4 & Less "	4	8,538	2,018	0	4,729	0	0	0	1,791	0.0
TD Mains 6 to 8" "	4	131,752	31,133	0	72,977	0	0	0	27,642	0.0
TD Mains 10 to 16" "	3	250,163	103,017	126,607	0	0	0	0	20,538	0.0
TD Mains 18 & Gtr "	3	130,906	57,613	70,806	0	0	0	0	11,486	0.0
Fire Mains	8	4,599	0	0	0	0	0	0	4,599	0.0
Services	10	201,916	0	0	0	0	194,566	0	7,350	0.0
Meters Bronze Case	9	49,200	0	0	0	49,200	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	4,368	0	0	0	4,368	0	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	91,987	0	0	0	91,987	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	82,757	0	0	0	0	0	0	82,757	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	3,570	392	91	745	29	76	1,576	662	0.0
Comp & Periph Equip	15	29,593	3,246	752	6,176	240	630	13,065	5,484	0.0
Computer Software	15	33,813	3,709	859	7,057	274	720	14,928	6,266	0.0
Comp Software Personal	15	16,137	1,770	410	3,368	131	344	7,124	2,990	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	18	2	0	4	0	0	8	3	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	26	3	1	5	0	1	11	5	0.0
Tools,Shop,Garage Equip	15	13,446	1,475	342	2,806	109	286	5,936	2,492	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	177	79	97	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	8,650	949	220	1,805	70	184	3,819	1,603	0.0
Comm Equip Non-Telephone	15	1,024	112	26	214	8	22	452	190	0.0
Comm Equip Telephone	15	553	61	14	115	4	12	244	102	0.0
Misc Equipment	16	7,644	854	194	1,830	63	167	3,290	1,446	0.0
Other Tangible Property	15	42,760	4,691	1,086	8,924	346	911	18,879	7,923	0.0
Total Depreciation Expense		1,538,574	323,292	242,897	294,552	146,910	198,130	73,714	259,079	
Amort-Other UP	18	(304,228)	(80,377)	(67,569)	(59,477)	(23,699)	(20,900)	(1,977)	(50,228)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	71,976	14,626	10,134	14,330	3,980	4,369	12,128	12,409	0.0
Property Taxes	18	688,129	181,804	152,833	134,529	53,605	47,274	4,473	113,610	0.0
FUTA	16	1,902	212	48	406	16	41	819	360	0.0
FICA	16	61,998	6,925	1,575	13,224	508	1,352	26,684	11,730	0.0
SUTA	16	3,612	403	62	770	30	79	1,555	683	0.0
Other Taxes & Licenses	15	5,233	574	133	1,092	42	111	2,310	970	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		832,850	204,544	164,815	164,352	58,182	53,227	47,968	139,762	0.0
Income Taxes	18	1,177,447	311,081	261,511	230,191	91,723	80,891	7,653	194,396	0.0
Utility Income Available for Return	18	3,266,960	863,131	725,592	638,691	254,496	224,440	21,235	539,375	0.0
Total Cost of Service		10,064,815	2,045,073	1,416,509	2,003,815	556,081	610,902	1,696,954	1,735,482	0.0
Less: Other Water Revenues	19	287,351	58,390	40,459	57,212	15,891	17,442	48,419	49,539	0.0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		287,351	58,390	40,459	57,212	15,891	17,442	48,419	49,539	0.0
Total Cost of Service Related to Sales of Water		9,777,464	1,986,683	1,376,050	1,946,603	540,190	593,460	1,648,535	1,685,942	0.0
Reallocation of Public Fire	20		568,463	393,743	556,995				1,519,201	
Total		\$ 9,777,464	\$ 2,555,147	\$ 1,769,793	\$ 2,503,598	\$ 540,190	\$ 593,460	\$ 1,648,535	\$ 3,205,143	

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE									
Organization	17	6,936	1,832	1,541	1,356	540	477	44	1,145
Franchises	17	12,572	3,322	2,793	2,458	979	864	80	2,076
Land & Ld Rights SS	2	5,308	2,376	2,920	0	0	0	0	12
Land & Ld Rights P	6	1,193	485	534	117	0	0	0	57
Land & Ld Rights WT	2	5,372	2,405	2,956	0	0	0	0	12
Land & Ld Rights TD	7	314,130	74,229	0	173,997	0	0	0	65,904
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	2,133	955	1,174	0	0	0	0	5
Struct & Imp P	6	1,183,430	480,795	530,058	116,155	0	0	0	56,422
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	266,581	108,304	119,402	26,165	0	0	0	12,710
Struct & Imp WT	2	1,469	658	808	0	0	0	0	3
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	588,158	138,962	0	325,781	0	0	0	123,396
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	221,611	24,311	5,629	46,250	1,795	4,720	97,841	41,065
Struct & Imp Leasehold	15	354	39	9	74	3	8	156	66
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	46,673	5,120	1,185	9,741	378	994	20,806	8,649
Struct & Imp Misc	15	4,624	507	117	965	37	98	2,041	857
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth 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	187,211	76,059	83,852	18,375	0	0	0	8,926
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	1,509,900	613,431	676,284	148,198	0	0	0	71,987
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	66,758	27,122	29,901	6,552	0	0	0	3,183
WT Equip Non-Media	2	11,844	5,301	6,517	0	0	0	0	26
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	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	937,484	210,090	0	492,554	0	0	0	234,840

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Elevated Tanks & Standpipes	5	128,810	28,866	0	67,677	0	0	0	32,267	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	10,381,680	2,453,191	0	5,750,413	0	0	0	2,178,076	0.0
TD Mains 4 & Less	4	554,251	130,970	0	307,000	0	0	0	116,282	0.0
TD Mains 6 to 8"	4	8,343,207	1,971,500	0	4,621,302	0	0	0	1,750,405	0.0
TD Mains 10 to 16"	3	15,770,890	6,494,453	7,981,647	0	0	0	0	1,294,790	0.0
TD Mains 18 & Gtr	3	8,799,873	3,623,788	4,453,616	0	0	0	0	722,470	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	263,273	0	0	0	0	0	0	263,273	0.0
Services	10	4,444,138	0	0	0	0	4,282,371	0	161,767	0.0
Meters Bronze Case	9	1,877,311	0	0	0	1,877,311	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	(25,746)	0	0	0	(25,746)	0	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	3,407,725	0	0	0	3,407,725	0	0	0	0.0
Meter Installation Other	9	(388,359)	0	0	0	(388,359)	0	0	0	0.0
Hydrants	9	3,075,243	0	0	0	0	0	0	3,075,243	0.0
Other P/E Intangible	15	(254,278)	(27,894)	(6,459)	(53,068)	(2,060)	(5,416)	(112,264)	(47,118)	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	2,677	633	0	1,483	0	0	0	562	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	110,155	12,084	2,798	22,989	892	2,346	48,633	20,412	0.0
Comp & Periph Equip	15	188,488	20,677	4,788	39,337	1,527	4,015	83,217	34,927	0.0
Computer Software	15	101,587	11,144	2,580	21,201	823	2,164	44,851	18,824	0.0
Comp Software Personal	15	85,920	9,425	2,182	17,932	696	1,830	37,934	15,921	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	14,779	1,621	375	3,084	120	315	6,525	2,739	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(13,749)	(1,508)	(349)	(2,869)	(111)	(293)	(6,070)	(2,548)	0.0
Trans Equip Other	15	760	83	19	159	6	16	336	141	0.0
Stores Equipment	15	(27)	(3)	(1)	(6)	(0)	(1)	(12)	(5)	0.0
Tools,Shop,Garage Equip	15	200,126	21,954	5,083	41,766	1,621	4,263	88,356	37,083	0.0
Tools,Shop,Garage Equip Oth	15	(221)	(24)	(6)	(46)	(2)	(5)	(98)	(41)	0.0
Laboratory Equipment	2	(1,096)	(491)	(603)	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	77,164	8,465	1,960	16,104	625	1,644	34,068	14,298	0.0
Comm Equip Non-Telephone	15	15,910	1,745	404	3,320	129	339	7,024	2,948	0.0
Comm Equip Telephone	15	(10,636)	(1,167)	(270)	(2,220)	(86)	(227)	(4,696)	(1,971)	0.0
Misc Equipment	15	124,123	13,616	3,153	25,904	1,005	2,644	54,800	23,000	0.0
Other Tangible Property	17	613,322	162,040	136,280	119,904	47,778	42,135	3,925	101,259	0.0
Total Utility Plant in Service		63,261,041	16,711,489	14,052,880	12,370,106	4,927,627	4,345,301	407,300	10,446,339	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	(45,584)	(5,001)	(1,158)	(9,513)	(369)	(971)	(20,125)	(6,447)	0.0
Materials and Supplies	15	166,080	18,219	4,218	34,661	1,345	3,538	73,324	30,775	0.0
Prepayments	15	48,552	5,326	1,233	10,133	393	1,034	21,436	8,997	0.0
OPEB Tracker	16	51,117	5,710	1,298	10,903	419	1,114	22,001	9,671	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:		0								
Interest Expense Offset	17	(274,754)	(72,590)	(61,050)	(53,714)	(21,403)	(18,876)	(1,758)	(45,362)	0.0
Tax Offsets	17	(197)	(52)	(44)	(39)	(15)	(14)	(1)	(33)	0.0
Ciac	17	(14,397,049)	(3,803,700)	(3,190,024)	(2,814,623)	(1,121,530)	(989,077)	(92,141)	(2,376,953)	0.0
Customer Advances	17	(2,485,536)	(656,679)	(552,286)	(485,922)	(193,623)	(170,756)	(15,907)	(410,362)	0.0
Tank Painting Tracker	17	(16,566)	(4,377)	(3,681)	(3,239)	(1,290)	(1,138)	(106)	(2,735)	0.0
Deferred Income Taxes	17	(3,350,995)	(885,333)	(744,591)	(655,120)	(261,043)	(230,213)	(21,446)	(553,249)	0.0
Pensions	16	(215,535)	(24,075)	(5,475)	(45,974)	(1,767)	(4,899)	(92,766)	(40,779)	0.0
Total Other Rate Base Elements		(20,520,467)	(5,422,552)	(4,560,559)	(4,012,447)	(1,598,884)	(1,410,058)	(127,491)	(3,388,477)	0.0
Total Original Cost Measure of Value		\$ 42,740,574	\$ 11,288,937	\$ 9,492,321	\$ 8,357,659	\$ 3,328,743	\$ 2,935,244	\$ 279,808	\$ 7,057,862	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	342,749	75.866	0	177.835	0	20.899	0	68.150	0.0
FACTOR 11		0.2213	0.0000	0.5189	0.0000	0.0610	0.0000	0.1988	1.0000
T&D Mnt BASIS FOR FACTOR 12	80,531	7.965	0	18.671	3.339	1.079	0	49.476	0.0
FACTOR 12		0.0989	0.0000	0.2319	0.0415	0.0134	0.0000	0.6143	1.0000
A&G BASIS FOR FACTOR 15	1,170,642	128.375	29.690	244,310	9.435	24.972	516.995	216.866	0.0
FACTOR 15		0.1097	0.0254	0.2087	0.0081	0.0213	0.4415	0.1853	1.0000
LABOR BASIS FOR FACTOR 16	1,300,277	145.181	33.034	277.328	10.716	28.342	559.721	245.956	0.0
FACTOR 16		0.1117	0.0254	0.2133	0.0082	0.0218	0.4304	0.1892	1.0000
UPIS BASIS FOR FACTOR 17	62,628,211	16,544.295	13,912.265	12,246.387	4,878.329	4,301.826	403.250	10,341.859	0.0
FACTOR 17		0.2642	0.2222	0.1955	0.0779	0.0687	0.0064	0.1651	1.0000
RATE BASE BASIS FOR FACTOR 18	42,740,574	11,288.937	9,492.321	8,357.659	3,328.743	2,935.244	279.808	7,057.862	0.0
FACTOR 18		0.2642	0.2221	0.1955	0.0779	0.0687	0.0065	0.1651	1.0000
TOTAL COS BASIS FOR FACTOR 19	9,988.281	2,029.947	1,406.259	1,988.533	552.063	606.436	1,682.813	1,722.228	0.0
FACTOR 19		0.2032	0.1408	0.1991	0.0553	0.0607	0.1685	0.1724	1.0000
COS w/o Fire Factor 20	5,465.397	2,045.073	1,418.509	2,003.815					
FACTOR 20		0.3742	0.2592	0.3666					1.0000
		2	4	6	8	10	12	14	
		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9952	-	-	-	-	-	-	0.0048	1.0000
2	0.4476	0.5502	-	-	-	-	-	0.0022	1.0000
3	0.4118	0.5061	-	-	-	-	-	0.0821	1.0000
4	0.2363	-	0.5539	-	-	-	-	0.2098	1.0000
5	0.2241	-	0.5254	-	-	-	-	0.2505	1.0000
6	0.4063	0.4479	0.0982	-	-	-	-	0.0477	1.0000
7	0.2363	-	0.5539	-	-	-	-	0.2098	1.0000
8	-	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	-	1.0000
10	-	-	-	-	-	0.9836	-	0.0364	1.0000
11	0.2213	-	0.5189	-	-	0.0610	-	0.1988	1.0000
12	0.0989	-	0.2319	0.0415	0.0134	-	-	0.6143	1.0000
13	-	-	-	-	-	-	0.9918	0.0082	1.0000
14	-	-	-	-	-	-	1.0000	-	1.0000
15	0.1097	0.0254	0.2087	0.0081	0.0213	0.4415	0.1853	0.1892	1.0000
16	0.1117	0.0254	0.2133	0.0082	0.0218	0.4304	0.1892	0.1892	1.0000
17	0.2642	0.2222	0.1955	0.0779	0.0687	0.0064	0.1651	0.1651	1.0000
18	0.2642	0.2221	0.1955	0.0779	0.0687	0.0065	0.1651	0.1651	1.0000
19	0.2032	0.1408	0.1991	0.0553	0.0607	0.1685	0.1724	0.1724	1.0000
20	0.3742	0.2592	0.3666						1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	7,717.30	0.8261
Commercial	1,225.48	0.1312
Industrial	3.01	0.0003
Other Public Authority	312.19	0.0334
Sales for Resale	39.16	0.0042
Private Fire Protection	8.58	0.0009
Public Fire Protection	36.42	0.0039
Total	9,342.13	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 0.4498	(4)	(5)=(4)x 0.5502	(6)=(3)+(5)
Residential	0.8261	0.3716	0.8663	0.4766	0.8482
Commercial	0.1312	0.0590	0.1032	0.0568	0.1158
Industrial	0.0003	0.0001	0.0002	0.0001	0.0002
Other Public Authority	0.0334	0.0150	0.0263	0.0145	0.0295
Sales for Resale	0.0042	0.0019	0.0040	0.0022	0.0041
Private Fire Protection	0.0009	0.0004			0.0004
Public Fire Protection	0.0039	0.0018			0.0018
Total	1.0000	0.4498	1.0000	0.5502	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. CHARLES 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	7,717	1.00	7,717	0.8663
Commercial	1,225	0.75	919	0.1032
Industrial	3	0.50	2	0.0002
Other Public Authority	312	0.75	234	0.0263
Sales for Resale	39	0.90	35	0.0040
Total	9,297		8,907	1.0000

The weighting of the factors is based on the maximum day ratio of 2.21, based on a review of maximum day ratios experienced during the period 1994 through 2006 (see Schedule D & DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.4498
Maximum Day Extra Capacity	1.22	0.5502
Total	2.22	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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 0.4138	(4)	(5)=(4) X 0.5061	(6)	(7)=(6) X 0.0801	(8)=(3)+(5)+(7)
Residential	0.8261	0.3418	0.8663	0.4384			0.7804
Commercial	0.1312	0.0543	0.1032	0.0522			0.1065
Industrial	0.0003	0.0001	0.0002	0.0001			0.0002
Other Public Authority	0.0334	0.0138	0.0263	0.0133			0.0271
Sales for Resale	0.0042	0.0017	0.0040	0.0020			0.0037
Private Fire Protection	0.0009	0.0004			0.1907	0.0153	0.0157
Public Fire Protection	0.0039	0.0016			0.8093	0.0648	0.0664
Total	1.0000	0.4137	1.0000	0.5060	1.0000	0.0801	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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 2.22 and the average daily system sendout for 2007 of 9.92 MGD. The system demand for fire protection is 8,000 Gallons per minute for 4 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	9,920,000	0.4138
Maximum Day			
Extra Capacity	<u>1.22</u>	<u>12,135,467</u>	<u>0.5061</u>
Subtotal	<u><u>2.22</u></u>	<u>22,055,467</u>	<u>0.9199</u>
Fire Protection		<u>1,920,000</u>	<u>0.0801</u>
Total		<u><u>23,975,467</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
ST. CHARLES 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 0.2374	(5)	(6)=(5) X 0.5539	(7)	(8)=(7) X 0.2087	(9)=(4)+(6)+(8)
Residential	321.6	0.8261	0.1961	0.8718	0.4829			0.6790
Commercial	51.1	0.1312	0.0311	0.0989	0.0548			0.0859
Industrial	0.1	0.0003	0.0001	0.0001	0.0001			0.0002
Other Public Authority	13.0	0.0334	0.0079	0.0252	0.0140			0.0219
Sales for Resale	1.6	0.0042	0.0010	0.0040	0.0022			0.0032
Private Fire Protection	0.4	0.0009	0.0002			0.1907	0.0398	0.0400
Public Fire Protection	1.5	0.0039	0.0009			0.8093	0.1689	0.1698
Total	389.3	1.0000	0.2373	1.0000	0.5540	1.0000	0.2087	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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 3.35 and the average daily system sendout for 2006 of 9.100 MGD. The system demand for fire protection is 8,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	9,100	0.2374
Maximum Hour			
Extra Capacity	2.33	21,227	0.5539
Subtotal	3.33	30,327	0.7913
Fire Protection		8,000	0.2087
Total		38,327	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	321.6	3.5	1,125.4	0.8718
Commercial	51.1	2.5	127.7	0.0989
Industrial	0.1	1.2	0.2	0.0001
Other Public Authority	13.0	2.5	32.5	0.0252
Sales for Resale	1.6	3.2	5.2	0.0040
Total	387.4		1,291.0	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. CHARLES 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 0.2252	(5)	(6)=(5) X 0.5254	(7)	(8)=(7) X 0.2494	(9)=(4)+(6)+(8)
Residential	321.6	0.8261	0.1860	0.8718	0.4580			0.6441
Commercial	51.1	0.1312	0.0295	0.0989	0.0520			0.0815
Industrial	0.1	0.0003	0.0001	0.0001	0.0001			0.0002
Other Public Authority	13.0	0.0334	0.0075	0.0252	0.0132			0.0207
Sales for Resale	1.6	0.0042	0.0009	0.0040	0.0021			0.0030
Private Fire Protection	0.4	0.0009	0.0002			0.1907	0.0476	0.0478
Public Fire Protection	1.5	0.0039	0.0009			0.8093	0.2018	0.2027
Total	389.3	1.0000	0.2251	1.0000	0.5254	1.0000	0.2494	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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 4 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{8,000 \text{ GPM} \times 60 \text{ Min.} \times 4 \text{ Hrs.}}{7,700,000 \text{ Gallons}} = 0.2494$$

$$\text{General Service Weight} = 1.0000 - 0.2494 = 0.7506$$

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	30.01	0.2252
Extra Capacity Maximum Hour	<u>2.33</u>	<u>69.99</u>	<u>0.5254</u>
Total	<u><u>3.33</u></u>	<u><u>100.00</u></u>	<u><u>0.7506</u></u>

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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 0.7144	(4)	(5)=(4)X 0.1084	(6)	(7)=(6)X 0.1772	(8)=(3)+ (5)+(7)
Residential	0.8482	0.6060	0.7804	0.0846	0.6790	0.1203	0.8110
Commercial	0.1158	0.0827	0.1065	0.0115	0.0859	0.0152	0.1094
Industrial	0.0002	0.0001	0.0002	0.0000	0.0002	0.0000	0.0001
Other Public Authority	0.0295	0.0211	0.0271	0.0029	0.0219	0.0039	0.0279
Sales for Resale	0.0041	0.0029	0.0037	0.0004	0.0032	0.0006	0.0039
Private Fire Protection	0.0004	0.0003	0.0157	0.0017	0.0400	0.0071	0.0091
Public Fire Protection	0.0018	0.0013	0.0664	0.0072	0.1698	0.0301	0.0386
Total	1.0000	0.7144	1.0000	0.1083	1.0000	0.1772	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	1,351	0.7144
Associated with Maximum Day and Fire	205	0.1084
Associated with Maximum Hour	335	0.1772
Total	1,891	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	0.7804	0.0000	0.6790	0.6790	0.6790
Commercial	0.1065	0.0000	0.0859	0.0859	0.0859
Industrial	0.0002	0.0000	0.0002	0.0002	0.0002
Other Public Authority	0.0271	0.0000	0.0219	0.0219	0.0219
Sales for Resale	0.0037	0.0000	0.0032	0.0032	0.0032
Private Fire Protection	0.0157	0.0000	0.0400	0.0400	0.0400
Public Fire Protection	0.0664	0.0000	0.1698	0.1698	0.1698
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	410,796	0.0000
Distribution Mains	2,015,020	1.0000
Total	2,425,816	1.0000

ASSIGN ALL TO MAX DAY
NO FUNTIONALIZATION OF MAINS

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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 (1)	Allocation Factor (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 (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	29,453	0.8379
Commercial	3,757	0.1069
Industrial	4	0.0001
Other Public Authority	1,933	0.0550
Sales for Resale	4	0.0001
Private Fire	0	0.0000
Total	35,152	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	28,627	0.9117
Commercial	1,366	0.0435
Industrial	2	0.0001
Other Public Authority	256	0.0082
Sales for Resale	2	0.0001
Private Fire Protection	1,142	0.0364
Total	31,395	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	\$ 237,772	0.6937
Commercial	28,522	0.0832
Industrial	66	0.0002
Other Public Authority	7,209	0.0210
Sales for Resale	1,030	0.0030
Private Fire Protection	13,632	0.0398
Public Fire Protection	54,517	0.1591
Total	<u>342,749</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	\$ 26,707	0.3316
Commercial	3,301	0.0410
Industrial	7	0.0001
Other Public Authority	931	0.0116
Sales for Resale	108	0.0013
Private Fire Protection	1,390	0.0173
Public Fire Protection	48,086	0.5971
Total	<u>\$80,531</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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)
Residential	28,353	0.9560
Commercial	955	0.0322
Industrial	1	0.0000
Other Public Authority	107	0.0036
Sales for Resale	1	0.0000
Private Fire Protection	244	0.0082
Public Fire Protection	0	0.0000
Total	29,661	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	28,353	0.9639
Commercial	955	0.0325
Industrial	1	0.0000
Other Public Authority	107	0.0036
Sales for Resale	1	0.0000
Total	29,417	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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)
Residential	\$875,113	0.7475
Commercial	63,056	0.0539
Industrial	99	0.0001
Other Public Authority	13,860	0.0118
Sales for Resale	1,629	0.0014
Private Fire Protection	21,908	0.0187
Public Fire Protection	194,976	0.1666
Total	<u>\$1,170,642</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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)
Residential	\$966,190	0.7430
Commercial	70,561	0.0543
Industrial	115	0.0001
Other Public Authority	15,592	0.0120
Sales for Resale	1,846	0.0014
Private Fire Protection	24,642	0.0190
Public Fire Protection	221,332	0.1702
Total	\$1,300,277	1.0000

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$45,011,297	0.7187
Commercial	5,555,384	0.0887
Industrial	10,514	0.0002
Other Public Authority	1,535,532	0.0245
Sales for Resale	173,551	0.0028
Private Fire Protection	1,452,208	0.0232
Public Fire Protection	8,889,726	0.1419
Total	\$62,628,211	1.0000

**MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT**

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	\$30,718,925	0.7186
Commercial	3,791,124	0.0887
Industrial	6,536	0.0002
Other Public Authority	1,048,193	0.0245
Sales for Resale	117,860	0.0028
Private Fire Protection	990,744	0.0232
Public Fire Protection	6,067,193	0.1420
Total	<u>\$42,740,574</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	\$7,294,852	0.7304
Commercial	750,306	0.0751
Industrial	1,547	0.0002
Other Public Authority	196,643	0.0197
Sales for Resale	22,201	0.0022
Private Fire Protection	215,150	0.0215
Public Fire Protection	1,507,581	0.1509
Total	<u>\$9,988,281</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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	26,973.00	26,973.00	391.00	391.00	0.00	0.00	22.00	22.00	0.00	0.00	27,386.00	27,386.00
3/4	1.3	1.00	1.30	3.00	3.90	0.00	0.00	0.00	0.00	0.00	0.00	4.00	5.20
1	1.7	1,318.00	2,240.60	185.00	314.50	0.00	0.00	6.00	10.20	0.00	0.00	1,509.00	2,565.30
1-1/2	3.5	30.00	105.00	171.00	598.50	0.00	0.00	5.00	17.50	0.00	0.00	206.00	721.00
2	4.3	31.00	133.30	163.00	700.90	1.00	4.30	23.00	98.90	1.00	4.30	219.00	941.70
3	19.0	0.00	0.00	14.00	266.00	0.00	0.00	21.00	399.00	0.00	0.00	35.00	665.00
4	29.3	0.00	0.00	17.00	498.10	0.00	0.00	17.00	498.10	0.00	0.00	34.00	996.20
6	48.4	0.00	0.00	4.00	193.60	0.00	0.00	9.00	435.60	0.00	0.00	13.00	629.20
8	112.9	0.00	0.00	7.00	790.30	0.00	0.00	4.00	451.60	0.00	0.00	11.00	1,241.90
Total		<u>28,353.00</u>	<u>29,453.20</u>	<u>955.00</u>	<u>3,756.80</u>	<u>1.00</u>	<u>4.30</u>	<u>107.00</u>	<u>1,932.90</u>	<u>1.00</u>	<u>4.30</u>	<u>29,417.00</u>	<u>35,151.50</u>

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	26,974.00	26,974.00	394.00	394.00	0.00	0.00	22.00	22.00	0.00	0.00	0.00	0.00	27,390.00	27,390.00
1	1.17	1,318.00	1,542.06	185.00	216.45	0.00	0.00	6.00	7.02	0.00	0.00	0.00	0.00	1,509.00	1,765.53
1-1/2	1.58	30.00	47.40	171.00	270.18	0.00	0.00	5.00	7.90	0.00	0.00	0.00	0.00	206.00	325.48
2	2.04	31.00	63.24	163.00	332.52	1.00	2.04	23.00	46.92	1.00	2.04	14.00	28.56	233.00	475.32
3	2.73	0.00	0.00	14.00	38.22	0.00	0.00	21.00	57.33	0.00	0.00	1.00	2.73	36.00	98.28
4	2.88	0.00	0.00	17.00	48.96	0.00	0.00	17.00	48.96	0.00	0.00	23.00	66.24	57.00	164.16
6	4.24	0.00	0.00	4.00	16.96	0.00	0.00	9.00	38.16	0.00	0.00	109.00	462.16	122.00	517.28
8	6.98	0.00	0.00	7.00	48.86	0.00	0.00	4.00	27.92	0.00	0.00	78.00	544.44	89.00	621.22
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>28,353.00</u>	<u>28,626.70</u>	<u>955.00</u>	<u>1,366.15</u>	<u>1.00</u>	<u>2.04</u>	<u>107.00</u>	<u>256.21</u>	<u>1.00</u>	<u>2.04</u>	<u>229.00</u>	<u>1,142.13</u>	<u>29,646.00</u>	<u>31,395.27</u>

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	14	56	
3 -inch	9.00	0	0	
4 -inch	16.00	23	368	
6 -inch	36.00	109	3,924	
8 -inch	64.00	78	4,992	
10 -inch	100.00	4	400	
12 -inch	144.00	0	0	
Private Hydrants	18.06	16	289	
Total Private Fire Protection		244	10,029	0.1907
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	517	10,469
6" Valve	2- 2-1/2"	12.50	2,567	32,088
Total Public Fire Protection		3,084	42,557	0.8093
Total Fire Protection		3,328	52,586	1.0000

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 9,981,456	50.9%	\$ 10,812,391	50.2%	\$ 9,982,255	51.0%	\$ (830,136)	-7.7%
Commercial	3,700,251	18.9%	\$ 4,112,143	19.1%	\$ 3,700,251	18.9%	(411,892)	-10.0%
Industrial	2,956,481	15.1%	\$ 3,597,257	16.7%	\$ 2,956,480	15.1%	(640,777)	-17.8%
Public Authority	565,805	2.9%	\$ 754,661	3.5%	\$ 565,805	2.9%	(188,856)	-25.0%
Sales for Resale	2,191,122	11.2%	\$ 2,046,566	9.5%	\$ 2,191,122	11.2%	144,556	7.1%
Private Fire Service	209,089	1.1%	\$ 230,342	1.1%	\$ 209,090	1.1%	(21,252)	-9.2%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	19,604,204	<u>100.1%</u>	21,553,360	<u>100.1%</u>	19,605,003	<u>100.2%</u>	(1,948,357)	-9.0%
Other Revenues	<u>290,799</u>		<u>290,799</u>		<u>290,799</u>		<u>-</u>	0.0%
Total	<u>\$ 19,895,003</u>		<u>\$ 21,844,159</u>		<u>\$ 19,895,802</u>		<u>\$ (1,948,357)</u>	-8.9%

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: St. Joseph

Case No. WR-2008-0311

STAFF - ST JOSEPH

Page 1 of 1

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	1,796,549	\$10,812,391	1,796,549	\$9,982,255	(\$830,136)	-7.68%
5	Commercial	942,414	4,112,143	942,414	3,700,251	(411,892)	-10.02%
6	Industrial	1,211,461	3,597,257	1,211,461	2,956,480	(640,777)	-17.81%
7	Other Public Authority	197,996	754,661	197,996	565,805	(188,856)	-25.03%
8	Other Water Utilities	856,089	2,046,566	856,089	2,191,122	144,556	7.06%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	230,342	0	209,090	(21,252)	-9.23%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	5,004,509	21,553,360	5,004,509	19,605,003	(\$1,948,357)	-9.04%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		290,799		290,799	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>\$21,844,159</u>		<u>\$19,895,802</u>	<u>(1,948,357)</u>	<u>-8.92%</u>
25							
26							
27	Excluded Tax Surcharge						
28							
29	Grand Total		<u>\$21,844,159</u>				
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

Page 1 of 7

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: St. Joseph

Case No. WR-2008-0311

STAFF - ST JOSEPH

Page 2 of 7

[illegible]

[illegible]

[illegible]

Page 5 of 7

[illegible]

Page 6 of 7

[illegible]

**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. Joseph

Case No. WR-2008-0311

STAFF - ST JOSEPH

Page 7 of 7

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	672.6	\$49.51	\$33,300	44.94	\$30,228	(\$3,072)	-9.23%
5								
6	2"	106.6	7.10	757	6.44	687	(70)	-9.25%
7								
8	3"	11.8	12.19	144	11.07	131	(13)	-9.03%
9								
10	4"	819.0	19.35	15,848	17.56	14,385	(1,463)	-9.23%
11								
12	6"	1,704.5	39.68	67,635	36.02	61,394	(6,241)	-9.23%
13								
14	8"	1,116.0	68.26	76,178	61.96	69,150	(7,028)	-9.23%
15								
16	10"	168.0	104.93	17,628	95.25	16,002	(1,626)	-9.22%
17								
18	12"	126.0	149.62	18,852	135.82	17,113	(1,739)	-9.22%
19								
20								
21								
22	Total	4,725		\$230,342		\$209,090	(\$21,252)	-9.23%
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

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	0							
Labor & Exp Oper SS	2	71,118	29,983	14,437	13,192	2,247	10,440	164	654
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		71,118	29,983	14,437	13,192	2,247	10,440	164	654
Misc Exp Oper SS	2	439	185	89	81	14	64	1	4
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	16,687	7,035	3,387	3,095	527	2,450	38	154
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		17,126	7,220	3,477	3,177	541	2,514	39	158
TOTAL SS EXPENSE		88,244	37,204	17,914	16,369	2,789	12,954	203	812
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	54,392	22,382	10,759	9,812	1,675	7,783	392	1,588
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	55,310	22,760	10,940	9,978	1,704	7,915	398	1,615
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	754,110	297,572	156,101	156,855	24,282	107,159	2,413	9,728
Labor & Exp Oper Pump	6	392,602	161,556	77,657	70,825	12,092	56,181	2,827	11,464
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	10,589	4,357	2,095	1,910	326	1,515	76	309
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,267,003	508,627	257,551	249,381	40,079	180,554	6,106	24,704
Super & Eng Maint P	6	19,611	8,070	3,879	3,538	604	2,806	141	573
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	409	168	81	74	13	59	3	12
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		20,020	8,238	3,960	3,612	617	2,865	144	585
TOTAL PUMPING EXPENSES		1,287,023	516,866	261,511	252,992	40,696	183,419	6,250	25,289

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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
WATER TREATMENT									
Super & Eng Oper WT	2	67,685	28,536	13,740	12,556	2,139	9,936	156	623
Chemicals	1	810,273	319,734	167,727	168,537	26,091	115,140	2,593	10,453
Labor & Exp Oper WT	2	60,516	25,514	12,285	11,226	1,912	8,884	139	557
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	4,905	2,068	996	910	155	720	11	45
Misc Exp Oper WT	1	235,876	93,077	48,826	49,062	7,595	33,518	755	3,043
Misc Exp Oper WT	2	11,649	4,911	2,365	2,161	368	1,710	27	107
Rents Oper WT	2	99	42	20	18	3	15	0	1
TOTAL WT EXPENSE - OPERATION		1,191,003	473,881	245,958	244,469	38,263	169,922	3,681	14,828
Super & Eng Maint WT	2	30	13	6	6	1	4	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	45,111	19,019	9,158	8,368	1,426	6,622	104	415
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		45,141	19,031	9,164	8,374	1,426	6,627	104	415
TOTAL WT EXPENSE		1,236,144	492,912	255,122	252,843	39,690	176,549	3,785	15,243
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	10,640	6,190	1,543	720	249	753	313	871
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	84	34	14	10	2	12	2	10
TD Lines Exp	7	218,901	83,467	35,134	23,970	5,473	28,260	8,493	34,105
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	122,762	97,043	17,592	3,597	3,413	1,117	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	74,721	61,757	7,666	613	852	105	3,729	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	59,121	34,397	8,573	4,002	1,383	4,186	1,738	4,842
Misc Exp Oper TD	11	2,763	1,608	401	187	65	196	81	226
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		488,992	284,496	70,922	33,099	11,436	34,628	14,357	40,054
Super & Eng Maint TD	12	8,709	2,877	780	393	127	420	152	3,960
Struct & Improve Maint TD	12	891	294	80	40	13	43	16	405
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	57,601	21,963	9,245	6,307	1,440	7,436	2,235	8,974
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	10,931	9,034	1,122	90	125	15	545	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	27,617	21,831	3,958	809	768	251	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	63,752	0	0	0	0	0	0	63,752
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	257,751	85,161	23,094	11,625	3,763	12,424	4,485	117,199
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		427,252	141,162	38,279	19,264	6,236	20,589	7,432	194,291
TOTAL T & D EXPENSE		916,244	425,658	109,201	52,363	17,672	55,217	21,789	234,345

ST. JOSEPH DISTRICT

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

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)
CUSTOMER ACCOUNTS									
Supervision CA	13	44,698	39,330	4,219	223	353	27	545	0
Meter Reading Exp CA	14	273,316	243,470	26,129	1,367	2,187	164	0	0
Meter Reading Exp CA	14	3,834	3,415	367	19	31	2	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	174,546	153,583	16,477	873	1,379	105	2,129	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	149,363	131,425	14,100	747	1,180	90	1,822	0
Misc Cust Accts Exp CA	13	37,372	32,884	3,528	187	295	22	456	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		683,129	604,106	64,820	3,416	5,424	410	4,953	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	216,476	122,699	30,177	18,271	4,330	15,521	2,814	22,665
Other Supplies & Exp AG	15	154	87	21	13	3	11	2	16
Other Supplies & Exp AG	15	61,952	35,114	8,636	5,229	1,239	4,442	805	6,486
Other Supplies & Exp AG	15	75,140	42,589	10,475	6,342	1,503	5,388	977	7,867
Mgmt Fees-Coporate/Shared Service Cente	15	0	0	0	0	0	0	0	0
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	1,768,329	1,002,289	246,505	149,247	35,367	126,789	22,988	185,144
Outside Services AG	15	99,571	56,437	13,880	8,404	1,991	7,139	1,294	10,425
Outside Services AG	15	126,525	71,714	17,638	10,679	2,531	9,072	1,645	13,247
Property Insurance	15	380,020	215,395	52,975	32,074	7,600	27,247	4,940	39,788
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	15,211	8,622	2,120	1,284	304	1,091	198	1,593
Injuries & Damages	16	632	349	88	54	13	46	8	73
Employee Pension & Benefits	16	396,325	219,128	55,327	33,846	8,045	28,971	5,311	45,696
Employee Pension & Benefits	16	95,959	53,056	13,396	8,195	1,948	7,015	1,286	11,064
Employee Pension & Benefits	16	69,669	38,520	9,926	5,950	1,414	5,093	934	8,033
Reg Commision Exp	15	4,929	2,794	687	416	99	353	64	516
Rents AG	15	13,599	7,708	1,896	1,148	272	975	177	1,424
Goodwill Advertising Exp	15	1,732	982	241	146	35	124	23	181
Misc Exp AG	15	260,924	147,892	36,373	22,022	5,218	18,708	3,392	27,319
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		3,587,147	2,025,375	500,161	303,318	71,912	257,986	46,858	381,538
General Plant Maint AG	15	15,757	8,931	2,197	1,330	315	1,130	205	1,650
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		15,757	8,931	2,197	1,330	315	1,130	205	1,650
TOTAL A & G EXPENSE		3,602,904	2,034,306	502,357	304,648	72,227	259,116	47,063	383,187
Total Operation & Maintenance Expenses		7,813,688	4,111,051	1,210,924	882,631	178,498	687,665	84,042	658,876

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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	51,415	21,677	10,437	9,537	1,625	7,548	118	473	0.0
Struct & Imp P	6	79,637	32,771	15,752	14,367	2,453	11,396	573	2,325	0.0
Struct & Imp WT	2	385,174	162,389	78,190	71,450	12,171	56,544	886	3,544	0.0
Struct & Imp TD	7	10,717	4,086	1,720	1,174	268	1,384	416	1,670	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	4,910	2,783	684	414	98	352	64	514	0.0
Struct & Imp Misc	15	40,073	22,713	5,586	3,382	801	2,873	521	4,196	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	112	47	23	21	4	16	0	1	0.0
Wells & Springs	2	586	247	119	109	19	86	1	5	0.0
Supply Mains	2	149,821	63,165	30,414	27,792	4,734	21,994	345	1,378	0.0
Pump Equip Electric	6	131,779	54,227	26,066	23,773	4,059	18,858	949	3,848	0.0
WT Equip Non-Media	2	568,461	239,663	115,398	105,450	17,963	83,450	1,307	5,230	0.0
Dist Reservoirs & Standpipe	5	34,660	14,082	5,927	4,041	922	4,769	981	3,937	0.0
Elevated Tanks & Standpipes	5	6,986	2,838	1,195	815	186	961	198	794	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less	4	15,749	6,005	2,528	1,725	394	2,033	611	2,454	0.0
TD Mains 6 to 8"	4	162,028	61,781	26,005	17,742	4,051	20,918	6,287	25,244	0.0
TD Mains 10 to 16"	3	187,972	73,666	35,452	32,388	5,526	25,639	3,045	12,256	0.0
TD Mains 18 & Grtr	3	79,580	31,187	15,009	13,712	2,340	10,855	1,289	5,189	0.0
Services	10	110,134	91,026	11,300	903	1,256	154	5,496	0	0.0
Meters Bronze Case	9	58,076	45,909	8,322	1,702	1,615	528	0	0	0.0
Meters Plastic Case	9	1,956	1,546	280	57	54	18	0	0	0.0
Meters Other	9	14,703	11,623	2,107	431	409	134	0	0	0.0
Meters Other-Rem Rdr Unts	9	1,291	1,021	185	38	36	12	0	0	0.0
Meter Installations	9	79,053	62,491	11,328	2,316	2,198	719	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	52,876	0	0	0	0	0	0	52,876	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	48,806	20,577	9,908	9,054	1,542	7,165	112	449	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	9,305	5,274	1,297	785	186	667	121	974	0.0
Comp & Periph Equip	15	33,421	18,943	4,659	2,821	668	2,396	434	3,499	0.0
Computer Software	15	77,454	43,901	10,797	6,537	1,549	5,553	1,007	8,109	0.0
Comp Software Personal	15	4,411	2,500	615	372	88	316	57	462	0.0
Data Handling Equipment	15	2,565	1,454	358	216	51	184	33	269	0.0
Other Office Equipment	15	11,774	6,674	1,641	994	235	844	153	1,233	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	4,956	2,809	691	418	99	355	64	519	0.0
Tools,Shop,Garage Equip	15	42,296	23,973	5,896	3,570	846	3,033	550	4,428	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	13,796	5,816	2,801	2,559	436	2,025	32	127	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	10,028	5,684	1,398	846	201	719	130	1,050	0.0
Comm Equip Non-Telephone	15	3,294	1,867	459	278	66	236	43	345	0.0
Comm Equip Telephone	15	2,032	1,152	283	172	41	146	26	213	0.0
Misc Equipment	15	5,176	2,934	722	437	104	371	67	542	0.0
Total Depreciation Expense		2,497,063	1,150,502	445,551	362,395	69,293	295,252	25,918	148,152	
Amort-Other UP,DepCIAC,Cost Removal	18	(58,184)	(25,520)	(10,729)	(9,083)	(1,676)	(7,389)	(599)	(3,188)	

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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	134,151	63,963	23,034	18,406	3,528	14,770	1,409	9,042	
Property Taxes	18	996,850	437,218	183,819	155,608	28,709	126,600	10,268	54,627	
FUTA	16	2,808	1,553	392	240	57	205	38	324	0.0
FICA	16	110,355	61,015	15,406	9,424	2,240	8,067	1,479	12,724	0.0
SUTA	16	5,779	3,195	807	494	117	422	77	666	0.0
Other Taxes & Licenses	15	5,743	3,255	801	485	115	412	75	601	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		1,255,686	570,200	224,258	184,656	34,767	150,476	13,345	77,984	0.0
Income Taxes	18	1,788,742	784,542	329,844	279,223	51,516	227,170	18,424	98,023	0.0
Utility Income Available for Return	18	6,596,008	2,893,886	1,216,673	1,029,949	190,023	837,947	67,959	361,571	0.0
Total Cost of Service		19,895,003	9,484,662	3,416,520	2,729,771	522,420	2,191,122	209,089	1,341,418	0.0
Less: Other Water Revenues	d	290,799	290,799							0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		290,799	290,799	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		19,604,204	9,193,863	3,416,520	2,729,771	522,420	2,191,122	209,089	1,341,418	0.0
Reallocation of Public Fire	20		787,593	283,730	226,709	43,385	0		(1,341,418)	0.0
Total		\$ 19,604,204	\$ 9,981,456	\$ 3,700,251	\$ 2,956,481	\$ 565,805	\$ 2,191,122	\$ 209,089	\$ -	0.0
Total Cost of Service		19,895,003	10,272,255 #	3,700,251 #	2,956,481 #	565,805 #	2,191,122 #	209,089 #	0	19,895,003.0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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	\$ 13,831	\$ 6,068	\$ 2,549	\$ 2,159	\$ 397	\$ 1,757	\$ 142	\$ 759
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	1,414,424	596,321	287,128	262,376	44,696	207,637	3,253	13,013
Land & Ld Rights P	6	8,921	3,671	1,765	1,609	275	1,277	64	260
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	840,763	320,583	134,942	92,064	21,019	108,543	32,622	130,991
Land & Land Rights AG	15	8,112	4,598	1,131	685	162	582	105	849
Struct & Imp SS	2	1,898,322	800,333	385,359	352,139	59,987	278,674	4,366	17,465
Struct & Imp P	6	4,312,613	1,774,640	853,035	777,995	132,828	617,135	31,051	125,928
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	20,066,885	8,460,199	4,073,578	3,722,407	634,114	2,945,819	46,154	184,615
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	357,015	136,130	57,301	39,093	8,925	46,091	13,852	55,623
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	402,488	228,130	56,107	33,970	8,050	28,858	5,232	42,140
Struct & Imp Leasehold	15	705	400	98	60	14	51	9	74
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	169,218	95,913	23,589	14,282	3,384	12,133	2,200	17,717
Struct & Imp Misc	15	772,102	437,627	107,631	65,165	15,442	55,360	10,037	80,839
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	685,792	289,130	139,216	127,214	21,671	100,674	1,577	6,309
Wells & Springs	2	63,993	26,979	12,991	11,871	2,022	9,394	147	589
Supply Mains	2	8,261,573	3,483,079	1,677,099	1,532,522	261,066	1,212,799	19,002	76,006
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	12,995	5,347	2,570	2,344	400	1,860	94	379
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	4,215,156	1,734,537	833,758	760,414	129,827	603,189	30,349	123,083
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	396,019	162,962	78,333	71,442	12,197	56,670	2,851	11,564
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	43,397	17,858	8,584	7,829	1,337	6,210	312	1,267
WT Equip Non-Media	2	15,455,089	6,515,866	3,137,383	2,866,919	488,381	2,268,807	35,547	142,187
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 Other P/E Held Equip	2	1,358,271	572,647	275,729	251,959	42,921	199,394	3,124	12,496
WT Equip Filter Media	2	19,147	8,072	3,887	3,552	605	2,811	44	176
Dist Reservoirs & Standpipe	5	662,582	269,207	113,302	77,257	17,625	91,171	18,751	75,269
Elevated Tanks & Standpipes	5	280,262	113,870	47,925	32,679	7,455	38,564	7,931	31,838
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	(4,274,616)	(1,629,911)	(686,076)	(468,070)	(106,865)	(551,853)	(165,855)	(665,985)
TD Mains 4 & Less "	4	1,077,191	410,733	172,889	117,952	26,930	139,065	41,795	167,826
TD Mains 6 to 8" "	4	10,261,049	3,912,538	1,646,898	1,123,585	256,526	1,324,701	398,129	1,598,671
TD Mains 10 to 16" "	3	11,813,671	4,629,778	2,228,058	2,035,496	347,322	1,611,385	191,381	770,251
TD Mains 18 & Grtr "	3	4,963,788	1,945,309	936,170	855,261	145,935	677,061	80,413	323,639
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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 CI <10 1900-28 (S"	4	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
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	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
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0.0
Services	10	3,206,290	2,649,999	328,965	26,292	36,552	4,489	159,994	0.0
Meters Bronze Case	9	2,349,380	1,857,185	336,666	68,837	65,313	21,379	0	0.0
Meters Plastic Case	9	67,962	53,724	9,739	1,991	1,889	618	0	0.0
Meters Other	9	(483,098)	(381,889)	(69,228)	(14,155)	(13,430)	(4,396)	0	0.0
Meters Other-Rem Rdr Unts	9	52,591	41,573	7,536	1,541	1,462	479	0	0.0
Meter Installations	9	2,370,559	1,873,927	339,701	69,457	65,902	21,572	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0.0
Hydrants	8	1,794,160	0	0	0	0	0	0	1,794,160
Other P/E Intangible	15	78,780	44,653	10,982	6,649	1,576	5,649	1,024	8,248
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	(165,909)	(94,037)	(23,128)	(14,003)	(3,318)	(11,896)	(2,157)	(17,371)
Comp & Periph Equip	15	327,326	185,528	45,629	27,626	6,547	23,469	4,255	34,271
Computer Software	15	251,827	142,736	35,105	21,254	5,037	18,056	3,274	26,366
Comp Software Personal	15	39,574	22,431	5,517	3,340	791	2,837	514	4,143
Data Handling Equipment	15	28,643	16,235	3,993	2,417	573	2,054	372	2,999
Other Office Equipment	15	137,900	78,162	19,223	11,639	2,758	9,887	1,793	14,438
Trans Equip Lt Duty Trks	15	186,115	105,490	25,944	15,708	3,722	13,344	2,419	19,486
Trans Equip Hvy Duty Trks	15	43,340	24,565	6,042	3,658	867	3,107	563	4,538
Trans Equip Autos	15	17,526	9,934	2,443	1,479	351	1,257	228	1,835
Trans Equip Other	15	(235,350)	(133,396)	(32,808)	(19,864)	(4,707)	(16,875)	(3,060)	(24,641)
Stores Equipment	15	140,914	79,870	19,643	11,893	2,818	10,104	1,832	14,754
Tools,Shop,Garage Equip	15	622,242	352,687	86,741	52,517	12,445	44,615	8,089	65,149
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	278,546	117,435	56,545	51,670	8,802	40,891	641	2,563
Laboratory Equip Other	2	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	83,059	47,078	11,578	7,010	1,661	5,955	1,080	8,696
Comm Equip Non-Telephone	15	39,783	22,549	5,546	3,358	796	2,852	517	4,165
Comm Equip Telephone	15	19,403	10,998	2,705	1,638	388	1,391	252	2,031
Misc Equipment	15	68,862	39,031	9,599	5,812	1,377	4,937	895	7,210
Other Tangible Property	17	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		96,881,183	42,499,077	17,857,608	15,121,994	2,784,818	12,301,594	997,209	5,318,882
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	(11,755)	(6,663)	(1,639)	(992)	(235)	(843)	(153)	(1,231)
Materials and Supplies	15	196,257	111,238	27,358	16,564	3,925	14,072	2,551	20,548
Prepayments	15	96,820	54,878	13,497	8,172	1,936	6,942	1,259	10,137
OPEB Tracker	16	101,941	56,363	14,231	8,706	2,069	7,452	1,366	11,754
Premature Retirement	17	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0.0
Less:									
Interest Expense Offset	17	(529,085)	(232,110)	(97,510)	(82,590)	(15,185)	(67,194)	(5,450)	(29,047)
Tax Offset	17	(8,825)	(3,872)	(1,626)	(1,378)	(253)	(1,121)	(91)	(484)
Ciac	17	(3,558,404)	(1,561,072)	(655,814)	(555,467)	(102,126)	(451,917)	(36,652)	(195,356)
Customer Advances	17	(2,521,555)	(1,106,206)	(464,723)	(393,615)	(72,369)	(320,237)	(25,972)	(138,433)
Pre-71ITC	17	(21,973)	(9,640)	(4,050)	(3,430)	(631)	(2,791)	(226)	(1,206)
Deferred Income Taxes	17	(9,867,455)	(4,328,853)	(1,818,572)	(1,540,310)	(283,196)	(1,253,167)	(101,635)	(541,723)
Tank Painting Tracker	17	(49,699)	(21,803)	(9,160)	(7,758)	(1,426)	(6,312)	(512)	(2,728)
Pensions	16	(429,835)	(237,656)	(60,005)	(36,708)	(8,726)	(31,421)	(5,760)	(49,560)
Total Other Rate Base Elements		(16,603,568)	(7,285,393)	(3,058,012)	(2,588,806)	(476,216)	(2,106,537)	(171,274)	(917,331)
Total Original Cost Measure of Value		\$ 80,277,615	\$ 35,213,684	\$ 14,799,596	\$ 12,533,189	\$ 2,308,603	\$ 10,195,057	\$ 825,935	\$ 4,401,551

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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		416,468	242,301	60,406	28,189	9,739	29,493	12,224	34,114
FACTOR 11			0.5818	0.1450	0.0677	0.0234	0.0708	0.0294	0.0819
T&D Mnt BASIS FOR FACTOR 12		159,901	52,829	14,324	7,206	2,332	7,703	2,780	72,726
FACTOR 12			0.3304	0.0896	0.0451	0.0146	0.0482	0.0174	0.4547
A&G BASIS FOR FACTOR 15		2,410,525	1,366,363	335,913	203,529	48,303	172,733	31,219	252,466
FACTOR 15			0.5668	0.1394	0.0844	0.0200	0.0717	0.0130	0.1047
LABOR BASIS FOR FACTOR 16		2,387,915	1,319,964	333,404	203,894	48,556	174,620	32,053	275,424
FACTOR 16			0.5529	0.1396	0.0854	0.0203	0.0731	0.0134	0.1153
UPIS BASIS FOR FACTOR 17		96,867,352	42,493,010	17,855,059	15,119,835	2,784,421	12,299,837	997,066	5,318,123
FACTOR 17			0.4387	0.1843	0.1561	0.0287	0.1270	0.0103	0.0549
RATE BASE BASIS FOR FACTOR 18		80,277,615	35,213,684	14,799,596	12,533,189	2,308,603	10,195,057	825,935	4,401,551
FACTOR 18			0.4386	0.1844	0.1561	0.0288	0.1270	0.0103	0.0548
TOTAL COS BASIS FOR FACTOR 19		19,755,923	9,417,905	3,392,800	2,710,950	518,793	2,175,998	207,617	1,331,860
FACTOR 19			0.4768	0.1717	0.1372	0.0263	0.1101	0.0105	0.0674
COS w/o Fire Factor 20		16,040,448	9,417,905	3,392,800 #	2,710,950 #	518,793 #			
FACTOR 20			0.5871	0.2115	0.1690	0.0323			

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	0.3946	0.2070	0.2080	0.0322	0.1421	0.0032	0.0129	1.0000
2	0.4216	0.2030	0.1855	0.0316	0.1468	0.0023	0.0092	1.0000
3	0.3919	0.1886	0.1723	0.0294	0.1364	0.0162	0.0652	1.0000
4	0.3813	0.1605	0.1095	0.0250	0.1291	0.0388	0.1558	1.0000
5	0.4063	0.1710	0.1166	0.0266	0.1376	0.0283	0.1136	1.0000
6	0.4115	0.1978	0.1804	0.0308	0.1431	0.0072	0.0292	1.0000
7	0.3813	0.1605	0.1095	0.0250	0.1291	0.0388	0.1558	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7905	0.1433	0.0293	0.0278	0.0091	-	-	1.0000
10	0.8265	0.1026	0.0082	0.0114	0.0014	0.0499	-	1.0000
11	0.5818	0.1450	0.0677	0.0234	0.0708	0.0294	0.0819	1.0000
12	0.3304	0.0896	0.0451	0.0146	0.0482	0.0174	0.4547	1.0000
13	0.8799	0.0944	0.0050	0.0079	0.0006	0.0122	-	1.0000
14	0.8908	0.0956	0.0050	0.0080	0.0006	-	-	1.0000
15	0.5668	0.1394	0.0844	0.0200	0.0717	0.0130	0.1047	1.0000
16	0.5529	0.1396	0.0854	0.0203	0.0731	0.0134	0.1153	1.0000
17	0.4387	0.1843	0.1561	0.0287	0.1270	0.0103	0.0549	1.0000
18	0.4386	0.1844	0.1561	0.0288	0.1270	0.0103	0.0548	1.0000
19	0.4768	0.1717	0.1372	0.0263	0.1101	0.0105	0.0674	1.0000
20	0.5871	0.2115	0.1690	0.0323	-	-	-	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	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	71,118	49,982	20,318	0	0	0	0	818	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		71,118	49,982	20,318	0	0	0	0	818	0.0
Misc Exp Oper SS	2	439	309	125	0	0	0	0	5	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
Inflit 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	16,687	11,728	4,767	0	0	0	0	192	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		17,126	12,036	4,893	0	0	0	0	197	0.0
TOTAL SS EXPENSE		88,244	62,018	25,211	0	0	0	0	1,015	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	54,392	37,136	15,039	234	0	0	0	1,982	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	55,310	37,763	15,293	238	0	0	0	2,015	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	754,110	741,969	0	0	0	0	0	12,141	0.0
Labor & Exp Oper Pump	6	392,602	268,051	108,554	1,692	0	0	0	14,304	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	10,589	7,230	2,928	46	0	0	0	386	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		1,267,003	1,092,149	141,815	2,211	0	0	0	30,828	0.0
Super & Eng Maint P	6	19,611	13,390	5,422	85	0	0	0	715	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	409	279	113	2	0	0	0	15	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		20,020	13,669	5,536	86	0	0	0	729	0.0
TOTAL PUMPING EXPENSES		1,287,023	1,105,818	147,350	2,297	0	0	0	31,558	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	67,685	47,569	19,338	0	0	0	0	778	0.0
Chemicals	1	810,273	797,228	0	0	0	0	0	13,045	0.0
Labor & Exp Oper WT	2	60,516	42,531	17,289	0	0	0	0	696	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	4,905	3,447	1,401	0	0	0	0	56	0.0
Misc Exp Oper WT	1	235,876	232,078	0	0	0	0	0	3,798	0.0
Misc Exp Oper WT	2	11,649	8,187	3,328	0	0	0	0	134	0.0
Rents Oper WT	2	99	70	28	0	0	0	0	1	0.0
TOTAL WT EXPENSE - OPERATION		1,191,003	1,131,109	41,385	0	0	0	0	18,509	0.0
Super & Eng Maint WT	2	30	21	9	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	45,111	31,704	12,888	0	0	0	0	519	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		45,141	31,725	12,897	0	0	0	0	519	0.0
TOTAL WT EXPENSE		1,236,144	1,162,834	54,282	0	0	0	0	19,028	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	10,640	1,635	0	2,871	3,136	1,814	0	1,184	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	84	27	0	46	0	0	0	11	0.0
TD Lines Exp	7	218,901	63,985	0	112,318	0	0	0	42,598	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	122,762	0	0	0	122,762	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	74,721	0	0	0	0	70,992	0	3,729	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	59,121	9,087	0	15,951	17,423	10,080	0	6,580	0.0
Misc Exp Oper TD	11	2,763	425	0	745	814	471	0	308	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		488,992	75,158	0	131,931	144,135	83,358	0	54,410	0.0
Super & Eng Maint TD	12	8,709	917	0	1,609	1,504	565	0	4,113	0.0
Struct & Improve Maint TD	12	891	94	0	165	154	58	0	421	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	57,601	16,837	0	29,555	0	0	0	11,209	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	10,931	0	0	0	0	10,386	0	545	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	27,617	0	0	0	27,617	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	63,752	0	0	0	0	0	0	63,752	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	257,751	27,141	0	47,632	44,514	16,728	0	121,736	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		427,252	44,989	0	78,962	73,789	27,737	0	201,776	0.0
TOTAL T & D EXPENSE		916,244	120,147	0	210,893	217,923	111,094	0	256,187	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS										
Supervision CA	13	44,698	0	0	0	0	0	44,153	545	0.0
Meter Reading Exp CA	14	273,316	0	0	0	0	0	273,316	0	0.0
Meter Reading Exp CA	14	3,834	0	0	0	0	0	3,834	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	174,546	0	0	0	0	0	172,417	2,129	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	149,363	0	0	0	0	0	147,541	1,822	0.0
Misc Cust Accts Exp CA	13	37,372	0	0	0	0	0	36,916	456	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		683,129	0	0	0	0	0	678,176	4,953	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	216,476	61,046	20,370	19,136	19,569	9,980	60,895	25,479	0.0
Other Supplies & Exp AG	15	154	43	14	14	14	7	43	18	0.0
Other Supplies & Exp AG	15	61,952	17,470	5,830	5,477	5,600	2,856	17,427	7,292	0.0
Other Supplies & Exp AG	15	75,140	21,189	7,071	6,642	6,793	3,464	21,137	8,844	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	1,768,329	498,669	166,400	156,320	159,857	81,520	497,431	208,132	0.0
Outside Services AG	15	99,571	28,079	9,370	8,802	9,001	4,590	28,009	11,720	0.0
Outside Services AG	15	126,525	35,680	11,906	11,185	11,438	5,833	35,591	14,892	0.0
Property Insurance	15	380,020	107,166	35,760	33,594	34,354	17,519	106,900	44,728	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	15,211	4,290	1,431	1,345	1,375	701	4,279	1,790	0.0
Injuries & Damages	16	632	179	58	62	63	32	157	81	0.0
Employee Pension & Benefits	16	396,325	112,081	36,620	38,642	39,514	20,133	98,289	51,047	0.0
Employee Pension & Benefits	16	95,959	27,137	8,867	9,356	9,567	4,875	23,798	12,360	0.0
Employee Pension & Benefits	16	69,669	19,702	6,437	6,793	6,946	3,539	17,278	8,973	0.0
Reg Commision Exp	15	4,929	1,390	464	436	446	227	1,387	580	0.0
Rents AG	15	13,599	3,835	1,280	1,202	1,229	627	3,825	1,601	0.0
Goodwill Advertising Exp	15	1,732	488	163	153	157	80	487	204	0.0
Misc Exp AG	15	260,924	73,581	24,553	23,066	23,588	12,029	73,398	30,711	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		3,587,147	1,012,026	336,594	322,223	329,510	168,012	990,330	428,452	0.0
General Plant Maint AG	15	15,757	4,443	1,483	1,393	1,424	726	4,432	1,855	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		15,757	4,443	1,483	1,393	1,424	726	4,432	1,855	0.0
TOTAL A & G EXPENSE		3,602,904	1,016,469	338,077	323,616	330,935	168,738	994,763	430,306	0.0
Total Operation & Maintenance Expenses		7,813,688	3,467,287	564,920	536,806	548,858	279,832	1,672,939	743,046	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	51,415	36,134	14,689	0	0	0	0	591	0.0
Struct & Imp P	6	79,637	54,373	22,020	343	0	0	0	2,902	0.0
Struct & Imp WT	2	385,174	270,700	110,044	0	0	0	0	4,430	0.0
Struct & Imp TD	7	10,717	3,133	0	5,499	0	0	0	2,086	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	4,910	1,385	462	434	444	226	1,381	578	0.0
Struct & Imp Misc	15	40,073	11,301	3,771	3,542	3,623	1,847	11,273	4,717	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	112	79	32	0	0	0	0	1	0.0
Wells & Springs	2	586	412	167	0	0	0	0	7	0.0
Supply Mains	2	149,821	105,294	42,804	0	0	0	0	1,723	0.0
Pump Equip Electric	6	131,779	89,973	36,437	568	0	0	0	4,801	0.0
WT Equip Non-Media	2	568,461	399,514	162,409	0	0	0	0	6,537	0.0
Dist Reservoirs & Standpipe	5	34,660	10,970	0	18,949	0	0	0	4,741	0.0
Elevated Tanks & Standpipes	5	6,986	2,211	0	3,819	0	0	0	956	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less	4	15,749	4,603	0	8,081	0	0	0	3,065	0.0
TD Mains 6 to 8"	4	162,028	47,361	0	83,137	0	0	0	31,531	0.0
TD Mains 10 to 16"	3	187,972	122,765	49,907	0	0	0	0	15,301	0.0
TD Mains 18 & Grtr	3	79,580	51,974	21,128	0	0	0	0	6,478	0.0
Services	10	110,134	0	0	0	0	104,638	0	5,496	0.0
Meters Bronze Case	9	58,076	0	0	0	58,076	0	0	0	0.0
Meters Plastic Case	9	1,956	0	0	0	1,956	0	0	0	0.0
Meters Other	9	14,703	0	0	0	14,703	0	0	0	0.0
Meters Other-Rem Rdr Units	9	1,291	0	0	0	1,291	0	0	0	0.0
Meter Installations	9	79,053	0	0	0	79,053	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	52,876	0	0	0	0	0	0	52,876	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	48,806	34,301	13,944	0	0	0	0	561	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	9,305	2,624	876	823	841	429	2,617	1,095	0.0
Comp & Periph Equip	15	33,421	9,425	3,145	2,954	3,021	1,541	9,401	3,934	0.0
Computer Software	15	77,454	21,842	7,288	6,847	7,002	3,571	21,788	9,116	0.0
Comp Software Personal	15	4,411	1,244	415	390	399	203	1,241	519	0.0
Data Handling Equipment	15	2,565	723	241	227	232	118	722	302	0.0
Other Office Equipment	15	11,774	3,320	1,108	1,041	1,064	543	3,312	1,386	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	4,956	1,398	466	438	448	228	1,394	583	0.0
Tools,Shop,Garage Equip	15	42,296	11,927	3,980	3,739	3,824	1,950	11,898	4,978	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	13,796	9,696	3,942	0	0	0	0	159	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	10,028	2,828	944	886	907	462	2,821	1,180	0.0
Comm Equip Non-Telephone	15	3,294	929	310	291	298	152	927	388	0.0
Comm Equip Telephone	15	2,032	573	191	180	184	94	572	239	0.0
Misc Equipment	15	5,176	1,460	487	458	468	239	1,456	609	0.0
Total Depreciation Expense		2,497,063	1,314,470	501,208	142,645	177,832	116,241	70,802	173,865	
Amort-Other UP	18	(58,184)	(27,579)	(15,628)	(3,747)	(3,433)	(2,351)	(774)	(4,672)	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	134,151	62,729	24,322	8,773	8,747	5,286	12,878	11,416	0.0
Property Taxes	18	996,850	472,507	267,754	64,197	58,814	40,273	13,258	80,047	0.0
FUTA	16	2,808	794	259	274	280	143	696	362	0.0
FICA	16	110,355	31,208	10,197	10,760	11,002	5,606	27,368	14,214	0.0
SUTA	16	5,779	1,634	534	563	576	294	1,433	744	0.0
Other Taxes & Licenses	15	5,743	1,620	540	508	519	265	1,616	676	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>1,255,686</u>	<u>570,492</u>	<u>303,606</u>	<u>85,075</u>	<u>79,938</u>	<u>51,865</u>	<u>57,250</u>	<u>107,459</u>	0.0
Income Taxes	18	1,788,742	847,864	480,456	115,195	105,536	72,265	23,790	143,636	0.0
Utility Income Available for Return	18	6,598,008	3,127,456	1,772,225	424,912	389,282	266,560	87,754	529,820	0.0
Total Cost of Service		<u>19,895,003</u>	<u>9,299,989</u>	<u>3,606,787</u>	<u>1,300,886</u>	<u>1,298,014</u>	<u>784,413</u>	<u>1,911,760</u>	<u>1,693,154</u>	0.0
Less: Other Water Revenues		290,799	290,799	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>290,799</u>	<u>290,799</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>20,185,802</u>	<u>9,590,788</u>	<u>3,606,787</u>	<u>1,300,886</u>	<u>1,298,014</u>	<u>784,413</u>	<u>1,911,760</u>	<u>1,693,154</u>	0.0
Reallocation of Public Fire	20	0	878,092	340,586	122,740	0	0	0	(1,341,418)	0.0
Total		<u>\$ 20,185,802</u>	<u>\$ 10,468,880</u>	<u>\$ 3,947,373</u>	<u>\$ 1,423,625</u>	<u>\$ 1,298,014</u>	<u>\$ 784,413</u>	<u>\$ 1,911,760</u>	<u>\$ 351,736</u>	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	13,831	7,918	3,051	723	661	455	122	900	0.0
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	1,414,424	994,057	404,101	0	0	0	0	16,266	0.0
Land & Ld Rights P	6	8,921	6,091	2,467	38	0	0	0	325	0.0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights TD	7	840,763	245,755	0	431,395	0	0	0	163,612	0.0
Land & Land Rights AG	15	8,112	2,288	763	717	733	374	2,282	955	0.0
Struct & Imp SS	2	1,898,322	1,334,141	542,351	0	0	0	0	21,831	0.0
Struct & Imp P	6	4,312,613	2,944,459	1,192,437	18,588	0	0	0	157,129	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	20,066,885	14,103,007	5,733,109	0	0	0	0	230,769	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	357,015	104,355	0	183,184	0	0	0	69,475	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	402,488	113,502	37,874	35,580	36,385	18,555	113,220	47,373	0.0
Struct & Imp Leasehold	15	705	199	66	62	64	33	198	83	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	169,218	47,719	15,923	14,959	15,297	7,801	47,601	19,917	0.0
Struct & Imp Misc	15	772,102	217,733	72,655	68,254	69,798	35,594	217,192	90,876	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	685,792	481,975	195,931	0	0	0	0	7,887	0.0
Wells & Springs	2	63,993	44,974	18,283	0	0	0	0	736	0.0
Supply Mains	2	8,261,573	5,806,234	2,360,331	0	0	0	0	95,008	0.0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	12,995	8,872	3,593	56	0	0	0	473	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	4,215,156	2,877,920	1,165,491	18,167	0	0	0	153,578	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	396,019	270,384	109,499	1,707	0	0	0	14,429	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	43,397	29,630	11,999	187	0	0	0	1,581	0.0
WT Equip Non-Media	2	15,455,089	10,861,837	4,415,519	0	0	0	0	177,734	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	1,358,271	954,593	388,058	0	0	0	0	15,620	0.0
WT Equip Filter Media	2	19,147	13,457	5,470	0	0	0	0	220	0.0
Dist Reservoirs & Standpipe	5	662,582	209,707	0	362,234	0	0	0	90,641	0.0
Elevated Tanks & Standpipes	5	280,262	88,703	0	153,219	0	0	0	38,340	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	(4,274,616)	(1,249,470)	0	(2,193,305)	0	0	0	(831,840)	0.0
TD Mains 4 & Less	4	1,077,191	314,863	0	552,707	0	0	0	209,621	0.0
TD Mains 6 to 8"	4	10,261,049	2,999,305	0	5,264,944	0	0	0	1,996,800	0.0
TD Mains 10 to 16"	3	11,813,671	7,715,509	3,136,530	0	0	0	0	961,633	0.0
TD Mains 18 & Grtr	3	4,963,788	3,241,850	1,317,886	0	0	0	0	404,052	0.0
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
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	3,206,290	0	0	0	0	3,046,296	0	159,994	0.0
Meters Bronze Case	9	2,349,380	0	0	0	2,349,380	0	0	0	0.0
Meters Plastic Case	9	67,962	0	0	0	67,962	0	0	0	0.0
Meters Other	9	(483,098)	0	0	0	(483,098)	0	0	0	0.0
Meters Other-Rem Rdr Units	9	52,591	0	0	0	52,591	0	0	0	0.0
Meter Installations	9	2,370,559	0	0	0	2,370,559	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	1,794,160	0	0	0	0	0	0	1,794,160	0.0
Other P/E Intangible	15	78,780	22,216	7,413	6,964	7,122	3,632	22,161	9,272	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	(165,909)	(46,786)	(15,612)	(14,666)	(14,998)	(7,648)	(46,670)	(19,527)	0.0
Comp & Periph Equip	15	327,326	92,306	30,801	28,936	29,590	15,090	92,077	38,526	0.0
Computer Software	15	251,827	71,015	23,697	22,262	22,765	11,609	70,839	29,640	0.0
Comp Software Personal	15	39,574	11,160	3,724	3,498	3,577	1,824	11,132	4,658	0.0
Data Handling Equipment	15	28,643	8,077	2,695	2,532	2,589	1,320	8,057	3,371	0.0
Other Office Equipment	15	137,900	38,888	12,976	12,190	12,466	6,357	38,791	16,231	0.0
Trans Equip Lt Duty Trks	15	186,115	52,484	17,513	16,453	16,825	8,580	52,354	21,906	0.0
Trans Equip Hvy Duty Trks	15	43,340	12,222	4,078	3,831	3,918	1,998	12,192	5,101	0.0
Trans Equip Autos	15	17,526	4,942	1,649	1,549	1,584	808	4,930	2,063	0.0
Trans Equip Other	15	(235,350)	(66,369)	(22,146)	(20,805)	(21,276)	(10,850)	(66,204)	(27,701)	0.0
Stores Equipment	15	140,914	39,738	13,260	12,457	12,739	6,496	39,639	16,586	0.0
Tools,Shop,Garage Equip	15	622,242	175,472	58,553	55,006	56,251	28,685	175,037	73,238	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	278,546	195,762	79,581	0	0	0	0	3,203	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	83,059	23,423	7,816	7,342	7,509	3,829	23,364	9,776	0.0
Comm Equip Non-Telephone	15	39,783	11,219	3,744	3,517	3,596	1,834	11,191	4,682	0.0
Comm Equip Telephone	15	19,403	5,472	1,826	1,715	1,754	894	5,458	2,284	0.0
Misc Equipment	15	68,862	19,419	6,480	6,087	6,225	3,175	19,371	8,105	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		96,881,183	55,462,224	21,371,436	5,062,286	4,632,569	3,186,741	854,334	6,311,592	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	(11,755)	(3,315)	(1,106)	(1,039)	(1,063)	(542)	(3,307)	(1,384)	0.0
Materials and Supplies	15	196,257	55,344	18,468	17,349	17,742	9,047	55,207	23,099	0.0
Prepayments	15	96,820	27,303	9,111	8,559	8,753	4,463	27,235	11,396	0.0
OPEB Tracker	16	101,941	28,829	9,419	9,939	10,164	5,179	25,281	13,130	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:		0								
Interest Expense Offset	17	(529,085)	(302,901)	(116,716)	(27,671)	(25,290)	(17,407)	(4,656)	(34,443)	0.0
Tax Offset	17	(8,825)	(5,052)	(1,947)	(462)	(422)	(290)	(78)	(575)	0.0
Ciac	17	(3,558,404)	(2,037,186)	(784,984)	(186,105)	(170,092)	(117,071)	(31,314)	(231,652)	0.0
Customer Advances	17	(2,521,555)	(1,443,590)	(556,255)	(131,877)	(120,530)	(82,959)	(22,190)	(164,153)	0.0
Pre-71ITC	17	(21,973)	(12,580)	(4,847)	(1,149)	(1,050)	(723)	(193)	(1,430)	0.0
Deferred Income Taxes	17	(9,867,455)	(5,649,118)	(2,176,761)	(516,068)	(471,664)	(324,639)	(86,834)	(642,371)	0.0
Tank Painting Tracker	17	(49,699)	(28,453)	(10,964)	(2,599)	(2,376)	(1,635)	(437)	(3,235)	0.0
Pensions	16	(429,835)	(121,557)	(39,717)	(41,909)	(42,855)	(21,836)	(106,599)	(55,363)	0.0
Total Other Rate Base Elements		1,351,008	537,673	194,271	104,850	104,162	57,680	215,750	136,622	0.0
Total Original Cost Measure of Value		\$ 98,232,191	\$ 55,999,897	\$ 21,565,707	\$ 5,167,135	\$ 4,736,731	\$ 3,244,422	\$ 1,070,084	\$ 6,448,215	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	416,468	64,011	0	112,364	122,762	70,992	0	46,338	0.0
FACTOR 11		0.1537	0.0000	0.2698	0.2947	0.1705	0.0000	0.1113	1.0000
T&D Mnt BASIS FOR FACTOR 12	159,901	16,837	0	29,555	27,617	10,386	0	75,507	0.0
FACTOR 12		0.1053	0.0000	0.1848	0.1727	0.0649	0.0000	0.4723	1.0000
A&G BASIS FOR FACTOR 15	2,410,525	679,543	226,843	213,189	217,923	111,094	678,176	283,756	0.0
FACTOR 15		0.2820	0.0941	0.0884	0.0904	0.0461	0.2813	0.1177	1.0000
LABOR BASIS FOR FACTOR 16	2,387,915	675,357	220,567	232,882	238,103	121,329	592,128	307,548	0.0
FACTOR 16		0.2828	0.0924	0.0975	0.0997	0.0508	0.2480	0.1288	1.0000
UPIS BASIS FOR FACTOR 17	96,867,352	55,454,306	21,368,385	5,061,562	4,631,908	3,186,286	854,212	6,310,692	0.0
FACTOR 17		0.5725	0.2206	0.0523	0.0478	0.0329	0.0088	0.0651	1.0000
RATE BASE BASIS FOR FACTOR 18	98,232,191	55,999,897	21,565,707	5,167,135	4,736,731	3,244,422	1,070,084	6,448,215	0.0
FACTOR 18		0.4740	0.2686	0.0644	0.0590	0.0404	0.0133	0.0803	1.0000
TOTAL COS BASIS FOR FACTOR 19	19,755,923	9,235,870	3,582,001	1,291,676	1,288,822	778,900	1,897,495	1,681,158	0.0
FACTOR 19		0.4676	0.1813	0.0654	0.0652	0.0394	0.0960	0.0851	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,109,548	9,235,870	3,582,001	1,291,676	0	0	0	0	0.0
FACTOR 20		0.6546	0.2539	0.0915	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	0.9839	-	-	-	-	-	0.0161	1.0000
2	0.7028	0.2857	-	-	-	-	0.0115	1.0000
3	0.6531	0.2655	-	-	-	-	0.0814	1.0000
4	0.2923	-	0.5131	-	-	-	0.1946	1.0000
5	0.3165	-	0.5467	-	-	-	0.1368	1.0000
6	0.6828	0.2765	0.0043	-	-	-	0.0364	1.0000
7	0.2923	-	0.5131	-	-	-	0.1946	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9501	-	0.0499	1.0000
11	0.1537	-	0.2698	0.2947	0.1705	-	0.1113	1.0000
12	0.1053	-	0.1848	0.1727	0.0649	-	0.4723	1.0000
13	-	-	-	-	-	0.9878	0.0122	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2820	0.0941	0.0884	0.0904	0.0461	0.2813	0.1177	1.0000
16	0.2828	0.0924	0.0975	0.0997	0.0508	0.2480	0.1288	1.0000
17	0.5725	0.2206	0.0523	0.0478	0.0329	0.0088	0.0651	1.0000
18	0.4740	0.2686	0.0644	0.0590	0.0404	0.0133	0.0803	1.0000
19	0.4676	0.1813	0.0654	0.0652	0.0394	0.0960	0.0851	1.0000
20	0.6546	0.2539	0.0915	-	-	-		1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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	4,922	0.3946
Commercial	2,582	0.2070
Industrial	2,594	0.2080
Other Public Authority	402	0.0322
Sales for Resale	1,772	0.1421
Private Fire Protection	40	0.0032
Public Fire Protection	161	0.0129
Total	12,473	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 0.7143	(4)	(5)=(4)x 0.2857	(6)=(3)+(5)
Residential	0.3946	0.2819	0.4896	0.1399	0.4216
Commercial	0.2070	0.1479	0.1927	0.0551	0.2030
Industrial	0.2080	0.1486	0.1290	0.0369	0.1855
Other Public Authority	0.0322	0.0230	0.0300	0.0086	0.0316
Sales for Resale	0.1421	0.1015	0.1587	0.0453	0.1468
Private Fire Protection	0.0032	0.0023			0.0023
Public Fire Protection	0.0129	0.0092			0.0092
Total	1.0000	0.7144	1.0000	0.2858	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. JOSEPH 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

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

Customer Classification	Base	Maximum Day- Extra Capacity		Allocation Factor
	Average Daily Consumption, Thousand Gal.	Factor*	Rate of Flow, Thousand Gal. Per Day	
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	4,922	1.000	4,922	0.4896
Commercial	2,582	0.750	1,936	0.1927
Industrial	2,594	0.500	1,297	0.1290
Other Public Authority	402	0.750	301	0.0300
Sales for Resale	1,772	0.900	1,595	0.1587
Total	12,271		10,051	1.0000

The weighting of the factors is based on the maximum day ratio of 1.41, 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	0.7143
Maximum Day Extra Capacity	0.40	0.2857
Total	1.40	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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

FACTOR 3.

ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE, MAXIMUM 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	Base		Maximum Day		Fire Protection		Allocation Factor
	Average Daily		Extra Capacity				
	Consumption						
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6638	(4)	(5)=(4) X 0.2655	(6)	(7)=(6) X 0.0707	(8)=(3)+(5)+(7)
Residential	0.3946	0.2619	0.4896	0.1300			0.3919
Commercial	0.2070	0.1374	0.1927	0.0512			0.1886
Industrial	0.2080	0.1381	0.1290	0.0342			0.1723
Other Public Authority	0.0322	0.0214	0.0300	0.0080			0.0294
Sales for Resale	0.1421	0.0943	0.1587	0.0421			0.1364
Private Fire Protection	0.0032	0.0021			0.1994	0.0141	0.0162
Public Fire Protection	0.0129	0.0086			0.8006	0.0566	0.0652
Total	1.0000	0.6638	1.0000	0.2655	1.0000	0.0707	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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

FACTOR 3. Continued

ALLOCATION OF COSTS ASSOCIATED 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 1.40 and the average daily system sendout for 2007 of 18.03 MGD. The system demand for fire protection is 8000 Gallons per minute for 4 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	18,030,000	0.6638
Maximum Day Extra Capacity	<u>0.40</u>	<u>7,212,000</u>	<u>0.2655</u>
Subtotal	<u>1.40</u>	25,242,000	0.9293
Fire Protection		<u>1,920,000</u>	<u>0.0707</u>
Total		<u>27,162,000</u>	<u>1.0000</u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the deliverability of 8000 gallons per minute for 4 hours.

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Base			Maximum Hour		Fire Protection		Allocation Factor
	Average Hourly Consumption			Extra Capacity				
	Thousand	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Gallons	Factor	Factor	Factor	Factor	Factor	Factor	
(1)	(2)	(3)	(4)=(3) X 0.2971	(5)	(6)=(5) X 0.5131	(7)	(8)=(7) X 0.1898	(9)=(4)+(6)+(8)
Residential	205.1	0.3946	0.1172	0.5147	0.2641			0.3813
Commercial	107.6	0.2070	0.0615	0.1929	0.0990			0.1605
Industrial	108.1	0.2080	0.0618	0.0930	0.0477			0.1095
Other Public Authority	16.7	0.0322	0.0096	0.0300	0.0154			0.0250
Sales for Resale	73.8	0.1421	0.0422	0.1694	0.0869			0.1291
Private Fire Protection	1.7	0.0032	0.0010			0.1994	0.0378	0.0388
Public Fire Protection	6.7	0.0129	0.0038			0.8006	0.1520	0.1558
Total	519.7	1.0000	0.2971	1.0000	0.5131	1.0000	0.1898	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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 2.72. The system demand for fire protection is approximately 8000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	12,521	0.2971
Maximum Hour			
Extra Capacity	1.73	21,630	0.5131
Subtotal	2.73	34,151	0.8102
Fire Protection		8,000	0.1898
Total		42,151	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	205.1	3.5	717.8	0.5147
Commercial	107.6	2.5	269.0	0.1929
Industrial	108.1	1.2	129.7	0.0930
Other Public Authority	16.7	2.5	41.8	0.0300
Sales for Resale	73.8	3.2	236.3	0.1694
Total	511.3		1,394.6	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).

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	BASE 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 0.3165	(5)	(6)=(5) X 0.5467	(7)	(8)=(7) X 0.1368	(9)=(4)+(6)+(8)
Residential	205.1	0.3946	0.1249	0.5147	0.2814			0.4063
Commercial	107.6	0.2070	0.0655	0.1929	0.1055			0.1710
Industrial	108.1	0.2080	0.0658	0.0930	0.0508			0.1166
Other Public Authority	16.7	0.0322	0.0102	0.0300	0.0164			0.0266
Sales for Resale	73.8	0.1421	0.0450	0.1694	0.0926			0.1376
Private Fire Protection	1.7	0.0032	0.0010			0.1994	0.0273	0.0283
Public Fire Protection	6.7	0.0129	0.0041			0.8006	0.1095	0.1136
Total	519.7	1.0000	0.3165	1.0000	0.5467	1.0000	0.1368	1.0000

The weighting of the factors is based on the ratio of the capacity required for a 4 hour demand of fire flow, as related to total storage capacity. The calculation is shown on the following page.

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 4 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{8,000 \text{ GPM} \times 60 \text{ Min.} \times 4 \text{ Hrs}}{14,040,000 \text{ Gallons}} = 0.1368$$

$$\text{General Service Weight} = 1.0000 - 0.1368 = 0.8632$$

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	36.66	0.3165
Extra Capacity Maximum Hour	1.73	63.34	0.5467
Total	2.73	100.00	0.8632

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	205.1	3.5	717.8	0.5147
Commercial	107.6	2.5	269.0	0.1929
Industrial	108.1	1.2	129.7	0.0930
Other Public Authority	16.7	2.5	41.8	0.0300
Sales for Resale	73.8	3.2	236.3	0.1694
Total	511.3		1394.5	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 Maximum Day Factor 2, Maximum Day 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 0.6555	(4)	(5)=(4)X 0.3361	(6)	(7)=(6)X 0.0084	(8)=(3)+ (5)+(7)
Residential	0.4216	0.2764	0.3919	0.1317	0.3813	0.0032	0.4115
Commercial	0.2030	0.1331	0.1886	0.0634	0.1605	0.0013	0.1978
Industrial	0.1855	0.1216	0.1723	0.0579	0.1095	0.0009	0.1804
Other Public Authority	0.0316	0.0207	0.0294	0.0099	0.0250	0.0002	0.0308
Sales for Resale	0.1468	0.0962	0.1364	0.0458	0.1291	0.0011	0.1431
Private Fire Protection	0.0023	0.0015	0.0162	0.0054	0.0388	0.0003	0.0072
Public Fire Protection	0.0092	0.0060	0.0652	0.0219	0.1558	0.0013	0.0292
Total	1.0000	0.6555	1.0000	0.3360	1.0000	0.0083	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	2,350	0.6555
Associated with Maximum Day and Fire	1,205	0.3361
Associated with Maximum Hour	30	0.0084
Total	3,585	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

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	0.3919	0.0000	0.3813	0.3813	0.3813
Commercial	0.1886	0.0000	0.1605	0.1605	0.1605
Industrial	0.1723	0.0000	0.1095	0.1095	0.1095
Other Public Authority	0.0294	0.0000	0.0250	0.0250	0.0250
Sales for Resale	0.1364	0.0000	0.1291	0.1291	0.1291
Private Fire Protection	0.0162	0.0000	0.0388	0.0388	0.0388
Public Fire Protection	0.0652	0.0000	0.1558	0.1558	0.1558
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Cost of of Mains	Weight
Transmission Mains	15,133,026	0.5983
Distribution Mains	10,158,251	0.4017
Total	25,291,277	1.0000

NO FUNCTIONALIZATION
ASSIGN ALL TO MAX HOUR

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	29,519	0.7905
Commercial	5,349	0.1433
Industrial	1,092	0.0293
Other Public Authority	1,038	0.0278
Sales for Resale	339	0.0091
Private Fire	0	0.0000
Total	37,338	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

<u>Customer Classification</u>	<u>3/4" Dollar Equivalents</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
Residential	28,730	0.8265
Commercial	3,566	0.1026
Industrial	284	0.0082
Other Public Authority	397	0.0114
Sales for Resale	50	0.0014
Private Fire Protection	<u>1,733</u>	<u>0.0499</u>
Total	<u><u>34,760</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	\$ 242,301	0.5818
Commercial	60,406	0.1450
Industrial	28,189	0.0677
Other Public Authority	9,739	0.0234
Sales for Resale	29,493	0.0708
Private Fire Protection	12,224	0.0294
Public Fire Protection	34,114	0.0819
Total	416,468	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	\$ 52,829	0.3304
Commercial	14,324	0.0896
Industrial	7,206	0.0451
Other Public Authority	2,332	0.0146
Sales for Resale	7,703	0.0482
Private Fire Protection	2,780	0.0174
Public Fire Protection	72,726	0.4548
Total	\$159,901	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)
Residential	28,597	0.8799
Commercial	3,068	0.0944
Industrial	162	0.0050
Other Public Authority	257	0.0079
Sales for Resale	19	0.0006
Private Fire Protection	398	0.0122
Public Fire Protection	0	0.0000
Total	<u>32,501</u>	<u>1.0000</u>

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	28,597	0.8908
Commercial	3,068	0.0956
Industrial	162	0.0050
Other Public Authority	257	0.0080
Sales for Resale	19	0.0006
Total	<u>32,103</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)
Residential	\$1,366,363	0.5668
Commercial	335,913	0.1394
Industrial	203,529	0.0844
Other Public Authority	48,303	0.0200
Sales for Resale	172,733	0.0717
Private Fire Protection	31,219	0.0130
Public Fire Protection	252,466	0.1047
Total	\$2,410,525	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)
Residential	\$1,319,964	0.5528
Commercial	333,404	0.1396
Industrial	203,894	0.0854
Other Public Authority	48,556	0.0203
Sales for Resale	174,620	0.0731
Private Fire Protection	32,053	0.0134
Public Fire Protection	275,424	0.1153
Total	<u>\$2,387,915</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	\$42,493,010	0.4387
Commercial	17,855,059	0.1843
Industrial	15,119,835	0.1561
Other Public Authority	2,784,421	0.0287
Sales for Resale	12,299,837	0.1270
Private Fire Protection	997,066	0.0103
Public Fire Protection	5,318,123	0.0549
Total	<u>\$96,867,352</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	\$35,213,684	0.4386
Commercial	14,799,596	0.1844
Industrial	12,533,189	0.1561
Other Public Authority	2,308,603	0.0288
Sales for Resale	10,195,057	0.1270
Private Fire Protection	825,935	0.0103
Public Fire Protection	4,401,551	0.0548
Total	<u>\$80,277,615</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	\$9,417,905	0.4767
Commercial	3,392,800	0.1717
Industrial	2,710,950	0.1372
Other Public Authority	518,793	0.0263
Sales for Resale	2,175,998	0.1101
Private Fire Protection	207,617	0.0105
Public Fire Protection	1,331,860	0.0674
Total	<u>\$19,755,923</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH 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	26,660.00	26,660.00	2,073.00	2,073.00	47.00	47.00	80.00	80.00	0.00	0.00	28,860.00	28,860.00
3/4	1.3	1,259.00	1,636.70	160.00	208.00	4.00	5.20	15.00	19.50	0.00	0.00	1,438.00	1,869.40
1	1.7	655.00	1,113.50	409.00	695.30	19.00	32.30	40.00	68.00	0.00	0.00	1,123.00	1,909.10
1-1/2	3.5	6.00	21.00	85.00	297.50	3.00	10.50	19.00	66.50	0.00	0.00	113.00	395.50
2	4.3	16.00	68.80	314.00	1,350.20	67.00	288.10	91.00	391.30	11.00	47.30	499.00	2,145.70
3	19.0	1.00	19.00	12.00	228.00	3.00	57.00	4.00	76.00	0.00	0.00	20.00	380.00
4	29.3	0.00	0.00	12.00	351.60	14.00	410.20	6.00	175.80	5.00	146.50	37.00	1,084.10
6	48.4	0.00	0.00	3.00	145.20	5.00	242.00	1.00	48.40	3.00	145.20	12.00	580.80
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	1.00	112.90	0.00	0.00	1.00	112.90
Total		<u>28,597</u>	<u>29,519</u>	<u>3,068</u>	<u>5,349</u>	<u>162</u>	<u>1,092</u>	<u>257</u>	<u>1,038</u>	<u>19</u>	<u>339</u>	<u>32,103</u>	<u>37,338</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	27,919.00	27,919.00	2,233.00	2,233.00	51.00	51.00	95.00	95.00	0.00	0.00	0.00	0.00	30,298.00	30,298.00
1	1.17	655.00	766.35	409.00	478.53	19.00	22.23	40.00	46.80	0.00	0.00	0.00	0.00	1,123.00	1,313.91
1-1/2	1.58	6.00	9.48	85.00	134.30	3.00	4.74	19.00	30.02	0.00	0.00	0.00	0.00	113.00	178.54
2	2.04	16.00	32.64	314.00	640.56	67.00	136.68	91.00	185.64	11.00	22.44	14.00	28.56	513.00	1,046.52
3	2.73	1.00	2.73	12.00	32.76	3.00	8.19	4.00	10.92	0.00	0.00	1.00	2.73	21.00	57.33
4	2.88	0.00	0.00	12.00	34.56	14.00	40.32	6.00	17.28	5.00	14.40	68.00	195.84	105.00	302.40
6	4.24	0.00	0.00	3.00	12.72	5.00	21.20	1.00	4.24	3.00	12.72	142.00	602.08	154.00	652.96
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	1.00	6.98	0.00	0.00	93.00	649.14	94.00	656.12
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	10.00	121.60	10.00	121.60
Total		<u>28,597.00</u>	<u>28,730.20</u>	<u>3,068.00</u>	<u>3,566.43</u>	<u>162.00</u>	<u>284.36</u>	<u>257.00</u>	<u>396.88</u>	<u>19.00</u>	<u>49.56</u>	<u>342.00</u>	<u>1,732.95</u>	<u>32,445.00</u>	<u>34,760.38</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	14	56	
3 -inch	9.00	1	9	
4 -inch	16.00	68	1,088	
6 -inch	36.00	142	5,112	
8 -inch	64.00	93	5,952	
10 -inch	100.00	14	1,400	
12 -inch	144.00	10	1,440	
Private Hydrants	20.25	56	1,134	
Total Private Fire Protection		398	16,191	0.1994
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
2" Valve	2- 2-1/2" & 1- 4.5"	4.00	1	4
2 1/4" Valve	2- 2-1/2" & 1- 4.5"	5.06	1	5
3" Valve	2- 2-1/2" & 1- 4.5"	9.00	1	9
3 1/4" Valve	2- 2-1/2" & 1- 4.5"	10.56	1	11
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	2,561	51,860
5" Valve	2- 2-1/2" & 1- 4.5"	25.00	465	11,625
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	19	504
5 1/2" Valve	2- 2-1/2" & 1- 4.5"	26.50	4	106
6" Valve	2- 2-1/2" & 1- 4"	26.50	34	901
Total Public Fire Protection		3,087	65,025	0.8006
Total Fire Protection		3,485	81,216	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2007, UPDATED 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	\$ 362,406	99.1%	\$ 188,695	98.9%	\$ 362,449	99.1%	\$ 173,754	92.1%
Commercial	3,251	0.9%	\$ 2,136	1.1%	\$ 3,251	0.9%	1,115	52.2%
Industrial	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Authority	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	53	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	365,711	<u>100.0%</u>	190,831	<u>100.0%</u>	365,700	<u>100.0%</u>	174,869	91.6%
Other Revenues	(124)		(124)		(124)		-	0.0%
Total	<u>\$ 365,587</u>		<u>\$ 190,707</u>		<u>\$ 365,576</u>		<u>\$ 174,869</u>	91.7%

**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: Warren County Water

Case No. WR-2008-0311
STAFF - Warren County Water
Page 1 of 1

Line #	Class/ Description	<u>Present Pro Forma Rates</u>		<u>Proposed Pro Forma Rates</u>		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	32,352	\$188,695	32,352	\$362,406	\$173,711	92.06%
5	Commercial	470	2,136	470	3,251	1,115	52.20%
12	Total	<u>32,821</u>	<u>190,831</u>	<u>32,821</u>	<u>365,657</u>	<u>\$174,826</u>	<u>91.61%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenu		124		124	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		
23							
24			<u>\$190,955</u>		<u>\$365,781</u>	<u>174,826</u>	<u>91.55%</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					
Category	Present Rates	Proposed Rates	Difference	% Change	Notes
Total Operating Revenue	\$1,790,000	\$1,790,000	\$0	0%	
Operating Revenue by Category:					
Water Sales	\$1,200,000	\$1,200,000	\$0	0%	
Sewer Sales	\$590,000	\$590,000	\$0	0%	
Other Operating Revenue	\$0	\$0	\$0	0%	

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Water

Case No. WR-2008-0311
STAFF - Warren County Water
Page 1 of 7

[illegible]

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: Warren County Water

Case No. WR-2008-0311
STAFF - Warren County Water
Page 2 of 7

[illegible]

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	11	11	0	0	0	0	0	0	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		11	11	0	0	0	0	0	0	0.0
Misc Exp Oper SS	2	6,823	6,745	76	0	0	0	0	2	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	575	568	6	0	0	0	0	0	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		7,398	7,313	83	0	0	0	0	2	0.0
TOTAL SS EXPENSE		7,409	7,324	83	0	0	0	0	2	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	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	1	1	0	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	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		1	1	0	0	0	0	0	0	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		1	1	0	0	0	0	0	0	0.0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	0	0	0	0	0	0	0	0	0.0
Chemicals	1	2,080	2,045	30	0	0	0	0	5	0.0
Labor & Exp Oper WT	2	1,269	1,254	14	0	0	0	0	0	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	77	76	1	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		3,426	3,376	45	0	0	0	0	6	0.0
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE		3,426	3,376	45	0	0	0	0	6	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	1	0	0	0	0	0	0	1	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	38,197	16,845	195	0	0	0	0	21,157	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	1,376	607	7	0	0	0	0	762	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	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		39,574	17,452	202	0	0	0	0	21,920	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	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	2	2	0	0	0	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	76,034	61,633	365	0	0	0	0	14,036	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		76,037	61,636	365	0	0	0	0	14,036	0.0
TOTAL T & D EXPENSE		115,611	79,088	567	0	0	0	0	35,956	0.0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	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	2,046	2,036	10	0	0	0	0	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	1,195	1,189	6	0	0	0	0	0	0.0
Misc Cust Accts Exp CA	13	1,179	1,173	6	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	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		4,420	4,399	21	0	0	0	0	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	729	522	4	0	0	0	0	204	0.0
Other Supplies & Exp AG	15	1	1	0	0	0	0	0	0	0.0
Other Supplies & Exp AG	15	405	290	2	0	0	0	0	113	0.0
Other Supplies & Exp AG	15	464	332	2	0	0	0	0	130	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	35,233	25,209	187	0	0	0	0	9,837	0.0
Outside Services AG	15	1,779	1,273	9	0	0	0	0	497	0.0
Outside Services AG	15	8	6	0	0	0	0	0	2	0.0
Property Insurance	15	4,583	3,279	24	0	0	0	0	1,280	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	168	120	1	0	0	0	0	47	0.0
Injuries & Damages	16	8	0	0	0	0	0	0	8	0.0
Employee Pension & Benefits	16	4,392	267	4	0	0	0	0	4,121	0.0
Employee Pension & Benefits	16	3,963	241	4	0	0	0	0	3,718	0.0
Employee Pension & Benefits	16	1,539	94	1	0	0	0	0	1,444	0.0
Reg Commision Exp	15	44	31	0	0	0	0	0	12	0.0
Rents AG	15	72	52	0	0	0	0	0	20	0.0
Goodwill Advertising Exp	15	(1)	(1)	(0)	0	0	0	0	(0)	0.0
Misc Exp AG	15	428	306	2	0	0	0	0	119	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		53,815	32,023	242	0	0	0	0	21,551	0.0
General Plant Maint AG	15	196	140	1	0	0	0	0	55	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		196	140	1	0	0	0	0	55	0.0
TOTAL A & G EXPENSE		54,011	32,163	243	0	0	0	0	21,605	0.0
Total Operation & Maintenance Expenses		184,878	126,350	958	0	0	0	0	57,570	0.0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	0	0	0	0	0	0	0	0.0
Struct & Imp P	6	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	38	38	0	0	0	0	0	0.0
Struct & Imp TD	7	54	24	0	0	0	0	0	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	1	1	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0.0
Wells & Springs	2	12,124	11,985	136	0	0	0	0	4.0
Supply Mains	2	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	3,045	3,010	34	0	0	0	0	1.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	0	0	0	0	0	0	0	0.0
WT Equip Non-Media	2	578	571	6	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0.0
Elevated Tanks & Standpipes	5	532	507	6	0	0	0	0	20.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less "	4	755	333	4	0	0	0	0	418.0
TD Mains 6 to 8" "	4	2,586	1,140	13	0	0	0	0	1,432.0
T & D Mains - DI 6-10" (TN)	3	107	101	1	0	0	0	0	5.0
TD Mains 10 - 16" "	3	4	4	0	0	0	0	0	0.0
TD Mains 18 & Grtr "	3	2	2	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0.0
Services	10	1,593	1,575	7	0	0	0	10	0.0
Meters Bronze Case	9	1,188	1,182	6	0	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0.0
Meters Other	9	259	258	1	0	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0.0
Meter Installations	9	1,118	1,113	5	0	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0.0
Hydrants	8	510	0	0	0	0	0	0	510.0
Utility Plant Acquisition Adjustment	17	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
Other P/E TD	7	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	19	14	0	0	0	0	0	5.0
Comp & Periph Equip	15	6,390	4,572	34	0	0	0	0	1,784.0
Computer Software	15	1,390	995	7	0	0	0	0	388.0
Comp Software Personal	15	27	19	0	0	0	0	0	8.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	1	1	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	0	0	0	0	0	0	0	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0.0
Stores Equipment	15	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	362	259	2	0	0	0	0	101.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	0	0	0	0	0	0	0	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	0	0	0	0	0	0	0	0.0
Comm Equip Non-Telephone	15	501	358	3	0	0	0	0	140.0
Comm Equip Telephone	15	4	3	0	0	0	0	0	1.0
Misc Equipment	15	170	122	1	0	0	0	0	47.0
Total Depreciation Expense		33,358	28,185	268	0	0	0	10	4,895
Amort-Other UP, Depr Ciac,COR	18	(91)	(80)	(1)	0	0	0	(0)	(10)

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	924	713	6	0	0	0	0	204
Property Taxes	18	23,407	20,570	211	0	0	0	7	2,619
FUTA	16	38	2	0	0	0	0	0	36
FICA	16	2,033	124	2	0	0	0	0	1,907
SUTA	16	91	6	0	0	0	0	0	85
Other Taxes & Licenses	15	73	52	0	0	0	0	0	20
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		26,566	21,467	219	0	0	0	7	4,872
Income Taxes	18	34,869	30,643	314	0	0	0	10	3,902
Utility Income Available for Return	18	86,007	75,583	774	0	0	0	26	9,624
Total Cost of Service		365,587	282,149	2,532	0	0	0	53	80,853
Less: Other Water Revenues	19	124	124	0	0	0	0	0	0
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		124	124	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 365,711	\$ 282,273	\$ 2,532	\$ -	\$ -	\$ -	\$ 53	\$ 80,853
Reallocation of Public Fire	20	0	80,133	719	0	0	0		(80,853)
Total		\$ 365,711	\$ 362,406	\$ 3,251	\$ -	\$ -	\$ -	\$ 53	\$ -
		\$ (124)	\$ (124)						
		\$ 365,587	\$ 362,282						

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	\$ 302	\$ 232	\$ 3	\$ -	\$ -	\$ -	\$ 0	\$ 67
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	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	64,968	28,651	331	0	0	0	0	35,986
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	0	0	0	0	0	0	0	0
Struct & Imp P	6	0	0	0	0	0	0	0	0
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	223	220	2	0	0	0	0	0
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	949	419	5	0	0	0	0	526
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	257	184	1	0	0	0	0	72
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	16	11	0	0	0	0	0	4
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	0	0	0	0	0	0	0	0
Wells & Springs	2	658,327	650,756	7,373	0	0	0	0	197
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	118,257	116,897	1,324	0	0	0	0	35
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	20,080	19,849	225	0	0	0	0	6
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	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	9	9	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	14,884	14,173	165	0	0	0	0	546
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	42	19	0	0	0	0	0	23
TD Mains 4 & Less "	4	36,191	15,960	185	0	0	0	0	20,046
TD Mains 6 to 8" "	4	91,975	40,561	469	0	0	0	0	50,945
T & D Mains - DI 6-10" (TN)	3	2,081	1,967	22	0	0	0	0	92
TD Mains 18 & Grtr "	3	270	255	3	0	0	0	0	12
TD Mains 18 & Grtr "	3	136	129	1	0	0	0	0	6
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

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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)	
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	49,882	49,328	234	0	0	0	319	0	0.0
Meters Bronze Case	9	42,337	42,138	199	0	0	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,441	1,434	7	0	0	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	42,503	42,303	200	0	0	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	22,832	0	0	0	0	0	0	22,832	0.0
Other P/E Intangible	15	(79)	(57)	(0)	0	0	0	0	(22)	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	431	308	2	0	0	0	0	120	0.0
Comp & Periph Equip	15	42,042	30,081	223	0	0	0	0	11,738	0.0
Computer Software	15	3,839	2,747	20	0	0	0	0	1,072	0.0
Comp Software Personal	15	122	87	1	0	0	0	0	34	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	7	5	0	0	0	0	0	2	0.0
Trans Equip Lt Duty Trks	15	(43)	(31)	(0)	0	0	0	0	(12)	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(15)	(11)	(0)	0	0	0	0	(4)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	0	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	6,510	4,658	35	0	0	0	0	1,818	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	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	0	0	0	0	0	0	0	0	0.0
Comm Equip Non-Telephone	15	9,199	6,582	49	0	0	0	0	2,568	0.0
Comm Equip Telephone	15	30	21	0	0	0	0	0	8	0.0
Misc Equipment	15	(3,534)	(2,529)	(19)	0	0	0	0	(987)	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		1,226,471	1,067,358	11,062	0	0	0	319	147,732	0.0
Other Rate Base Items										0.0
Add:										0.0
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	3,308	2,367	18	0	0	0	0	924	0.0
Materials and Supplies	15	296	212	2	0	0	0	0	83	0.0
Prepayments	15	2,113	1,512	11	0	0	0	0	590	0.0
OPEB Tracker	16	2,231	136	2	0	0	0	0	2,093	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:										0.0
Interest Expense Offset	17	(7,281)	(5,582)	(79)	0	0	0	(2)	(1,619)	0.0
Deferred Income Taxes	17	231	177	2	0	0	0	0	51	0.0
Ciac	17	(14,072)	(10,788)	(152)	0	0	0	(4)	(3,128)	0.0
Tank Painting Tracker	17	(28,991)	(22,225)	(313)	0	0	0	(9)	(6,445)	0.0
Pensions	16	(9,407)	(573)	(8)	0	0	0	0	(8,826)	0.0
Total Other Rate Base Elements		(51,572)	(34,763)	(517)	0	0	0	(15)	(16,276)	0.0
Total Original Cost Measure of Value		\$ 1,174,899	\$ 1,032,595	\$ 10,544	\$ -	\$ -	\$ -	\$ 304	\$ 131,456	0.0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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)
T&D OP BASIS FOR FACTOR 11		38,197	16,845	195	0	0	0	0	21,157
FACTOR 11			0.4410	0.0051	0.0000	0.0000	0.0000	0.0000	0.5539
T&D Mnt BASIS FOR FACTOR 12	3		2	0	0	0	0	0	1
FACTOR 12			0.8106	0.0048	0.0000	0.0000	0.0000	0.0000	0.1846
A&G BASIS FOR FACTOR 15	128,787		92,142	686	0	0	0	0	35,959
FACTOR 15			0.7155	0.0053	0.0000	0.0000	0.0000	0.0000	0.2792
LABOR BASIS FOR FACTOR 16	121,617		84,794	608	0	0	0	0	36,215
FACTOR 16			0.0609	0.0009	0.0000	0.0000	0.0000	0.0000	0.9382
UPIS BASIS FOR FACTOR 17	1,226,169		1,067,126	11,059	0	0	0	319	147,665
FACTOR 17			0.7666	0.0108	0.0000	0.0000	0.0000	0.0003	0.2223
RATE BASE BASIS FOR FACTOR 18	1,174,899		1,032,595	10,544	0	0	0	304	131,456
FACTOR 18			0.8788	0.0090	0.0000	0.0000	0.0000	0.0003	0.1119
TOTAL COS BASIS FOR FACTOR 19	364,619		281,404	2,526	0	0	0	0	80,636
FACTOR 19			0.7719	0.0069	0.0000	0.0000	0.0000	0.0000	0.2212
COS w/o Fire Factor 20	284,681		282,149	2,532	0	0			
FACTOR 20			0.9911	0.0089	0.0000	0.0000			

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.9832	0.0143	-	-	-	-	0.0025	1.0000
2	0.9885	0.0112	-	-	-	-	0.0003	1.0000
3	0.9453	0.0107	-	-	-	-	0.0440	1.0000
4	0.4410	0.0051	-	-	-	-	0.5539	1.0000
5	0.9522	0.0111	-	-	-	-	0.0367	1.0000
6	0.9885	0.0112	-	-	-	-	0.0003	1.0000
7	0.4410	0.0051	-	-	-	-	0.5539	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9953	0.0047	-	-	-	-	-	1.0000
10	0.9889	0.0047	-	-	-	0.0064	-	1.0000
11	0.4410	0.0051	-	-	-	-	0.5539	1.0000
12	0.8106	0.0048	-	-	-	-	0.1846	1.0000
13	0.9953	0.0047	-	-	-	-	-	1.0000
14	0.9953	0.0047	-	-	-	-	-	1.0000
15	0.7155	0.0053	-	-	-	-	0.2792	1.0000
16	0.0609	0.0009	-	-	-	-	0.9382	1.0000
17	0.7666	0.0108	-	-	-	0.0003	0.2223	1.0000
18	0.8788	0.0090	-	-	-	0.0003	0.1119	1.0000
19	0.7719	0.0069	-	-	-	-	0.2212	1.0000
20	0.9911	0.0089	-	-	-	-	-	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	0.0
Labor & Exp Oper SS	2	11	1	10	0	0	0	0	0	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		11	1	10	0	0	0	0	0	0.0
Misc Exp Oper SS	2	6,823	864	5,957	0	0	0	0	2	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
Infil 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	575	73	502	0	0	0	0	0	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		7,398	937	6,459	0	0	0	0	2	0.0
TOTAL SS EXPENSE		7,409	938	6,469	0	0	0	0	2	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	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	1	0	1	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	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		1	0	1	0	0	0	0	0	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		1	0	1	0	0	0	0	0	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0	0.0
Chemicals	1	2,080	2,075	0	0	0	0	0	5	0.0
Labor & Exp Oper WT	2	1,269	161	1,108	0	0	0	0	0	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	77	10	67	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		3,426	2,245	1,175	0	0	0	0	6	0.0
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE		3,426	2,245	1,175	0	0	0	0	6	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	1	0	0	0	0	0	0	1	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	38,197	4,882	0	12,162	0	0	0	21,153	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	1,376	176	0	438	0	0	0	762	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	0	0	0	0	0	0	0	0	0.0
TOTAL T & D EXPENSE OPERATION		39,574	5,058	0	12,600	0	0	0	21,916	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	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	2	0	0	0	2	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	76,034	3,239	0	8,067	50,692	0	0	14,036	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		76,037	3,239	0	8,068	50,694	0	0	14,036	0.0
TOTAL T & D EXPENSE		115,611	8,297	0	20,668	50,694	0	0	35,953	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	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	2,046	0	0	0	0	0	2,046	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	1,195	0	0	0	0	0	1,195	0	0.0
Misc Cust Accts Exp CA	13	1,179	0	0	0	0	0	1,179	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		4,420	0	0	0	0	0	4,420	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	729	53	43	117	287	0	25	204	0.0
Other Supplies & Exp AG	15	1	0	0	0	0	0	0	0	0.0
Other Supplies & Exp AG	15	405	30	24	65	159	0	14	113	0.0
Other Supplies & Exp AG	15	464	34	28	74	183	0	16	130	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	35,233	2,572	2,093	5,655	13,868	0	1,208	9,837	0.0
Outside Services AG	15	1,779	130	106	286	700	0	61	497	0.0
Outside Services AG	15	8	1	0	1	3	0	0	2	0.0
Property Insurance	15	4,583	335	272	736	1,804	0	157	1,280	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	168	12	10	27	66	0	6	47	0.0
Injuries & Damages	16	8	1	0	1	3	0	0	2	0.0
Employee Pension & Benefits	16	4,392	311	61	752	1,844	0	118	1,307	0.0
Employee Pension & Benefits	16	3,963	280	55	678	1,664	0	106	1,180	0.0
Employee Pension & Benefits	16	1,539	109	21	263	646	0	41	458	0.0
Reg Commision Exp	15	44	3	3	7	17	0	2	12	0.0
Rents AG	15	72	5	4	12	28	0	2	20	0.0
Goodwill Advertising Exp	15	(1)	(0)	(0)	(0)	(0)	0	(0)	(0)	0.0
Misc Exp AG	15	428	31	25	69	168	0	15	119	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		53,815	3,906	2,745	8,743	21,441	0	1,772	15,208	0.0
General Plant Maint AG	15	196	14	12	31	77	0	7	55	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		196	14	12	31	77	0	7	55	0.0
TOTAL A & G EXPENSE		54,011	3,920	2,757	8,775	21,518	0	1,778	15,263	0.0
Total Operation & Maintenance Expenses		184,878	15,400	10,402	29,443	72,212	0	6,198	51,223	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp P	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	38	5	33	0	0	0	0	0	0.0
Struct & Imp TD	7	54	7	0	17	0	0	0	30	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	1	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	12,124	1,535	10,585	0	0	0	0	4	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	3,045	385	2,659	0	0	0	0	1	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	0	0	0	0	0	0	0	0	0.0
WT Equip Non-Media	2	578	73	505	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0	0.0
Elevated Tanks & Standpipes	5	532	147	0	366	0	0	0	20	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	4	0	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less "	4	755	96	0	240	0	0	0	418	0.0
TD Mains 6 to 8" "	4	2,586	330	0	823	0	0	0	1,432	0.0
TD Mains 10 to 16" "	3	107	13	89	0	0	0	0	5	0.0
TD Mains 18 & Grtr "	3	4	0	3	0	0	0	0	0	0.0
TD Mains 18 & Grtr "	3	2	0	2	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	1,593	0	0	0	0	1,583	0	10	0.0
Meters Bronze Case	9	1,188	0	0	0	1,188	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	259	0	0	0	259	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	1,118	0	0	0	1,118	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	510	0	0	0	0	0	0	510	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	19	1	1	3	7	0	1	5	0.0
Comp & Periph Equip	15	6,390	466	380	1,026	2,515	0	219	1,784	0.0
Computer Software	15	1,390	101	83	223	547	0	48	388	0.0
Comp Software Personal	15	27	2	2	4	11	0	1	8	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	1	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	362	26	22	58	142	0	12	101	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	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	0	0	0	0	0	0	0	0	0.0
Comm Equip Non-Telephone	15	501	37	30	80	197	0	17	140	0.0
Comm Equip Telephone	15	4	0	0	1	2	0	0	1	0.0
Misc Equipment	15	170	12	10	27	67	0	6	47	0.0
Total Depreciation Expense		33,358	3,240	14,403	2,869	6,054	1,583	304	4,905	
Amort-Other UP	18	(91)	(10)	(52)	(6)	(8)	(4)	(0)	(11)	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	924	88	272	107	233	19	17	188	0.0
Property Taxes	18	23,407	2,568	13,405	1,552	2,076	948	40	2,818	0.0
FUTA	16	38	3	1	7	16	0	1	11	0.0
FICA	16	2,033	144	28	348	853	0	54	605	0.0
SUTA	16	91	6	1	16	38	0	2	27	0.0
Other Taxes & Licenses	15	73	5	4	12	29	0	3	20	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		26,566	2,814	13,711	2,041	3,246	967	118	3,670	0.0
Income Taxes	18	34,869	3,825	19,969	2,312	3,093	1,412	59	4,198	0.0
Utility Income Available for Return	18	86,007	9,435	49,256	5,702	7,629	3,483	146	10,355	0.0
Total Cost of Service		365,587	34,704	107,689	42,361	92,226	7,441	6,825	74,341	0.0
Less: Other Water Revenues	19	124	12	37	14	31	3	2	25	0.0
Revenue Shift	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		124	12	37	14	31	3	2	25	0.0
Total Cost of Service Related to Sales of Water		365,711	34,715	107,726	42,375	92,257	7,444	6,828	74,366	0.0
Reallocation of Public Fire	20	0	15,184	47,129	18,540		0	0	(80,853)	0.0
Total		\$ 365,711	\$ 49,900	\$ 154,855	\$ 60,915	\$ 92,257	\$ 7,444	\$ 6,828	\$ (6,487)	0.0

[illegible]

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
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	49,882	0	0	0	0	49,563	0	319	0.0
Meters Bronze Case	9	42,337	0	0	0	42,337	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,441	0	0	0	1,441	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	42,503	0	0	0	42,503	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	22,832	0	0	0	0	0	0	22,832	0.0
Other P/E Intangible	15	(79)	(6)	(5)	(13)	(31)	0	(3)	(22)	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	431	31	26	69	170	0	15	120	0.0
Comp & Periph Equip	15	42,042	3,069	2,497	6,748	16,548	0	1,442	11,738	0.0
Computer Software	15	3,839	280	228	616	1,511	0	132	1,072	0.0
Comp Software Personal	15	122	9	7	20	48	0	4	34	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	7	1	0	1	3	0	0	2	0.0
Trans Equip Lt Duty Trks	15	(43)	(3)	(3)	(7)	(17)	0	(1)	(12)	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(15)	(1)	(1)	(2)	(6)	0	(1)	(4)	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	0	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	6,510	475	387	1,045	2,562	0	223	1,818	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	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	0	0	0	0	0	0	0	0	0.0
Comm Equip Non-Telephone	15	9,199	672	546	1,476	3,621	0	316	2,568	0.0
Comm Equip Telephone	15	30	2	2	5	12	0	1	8	0.0
Misc Equipment	15	(3,534)	(258)	(210)	(567)	(1,391)	0	(121)	(987)	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		1,226,471	134,429	701,503	81,501	109,445	49,575	2,017	148,001	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	3,308	241	196	531	1,302	0	113	924	0.0
Materials and Supplies	15	296	22	18	48	117	0	10	83	0.0
Prepayments	15	2,113	154	126	339	832	0	72	590	0.0
OPEB Tracker	16	2,231	158	31	382	937	0	60	664	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	(7,281)	(798)	(4,165)	(484)	(649)	(294)	(12)	(879)	0.0
Deferred Income Taxes	17	231	25	132	15	21	9	0	28	0.0
Ciac	17	(14,072)	(1,542)	(8,049)	(936)	(1,255)	(569)	(23)	(1,698)	0.0
Tank Painting Tracker	17	(28,991)	(3,177)	(16,583)	(1,928)	(2,586)	(1,171)	(46)	(3,499)	0.0
Pensions	16	(9,407)	(665)	(130)	(1,610)	(3,949)	0	(252)	(2,800)	0.0
Total Other Rate Base Elements		(51,572)	(5,582)	(28,424)	(3,643)	(5,232)	(2,025)	(76)	(6,589)	0.0
Total Original Cost Measure of Value		\$ 1,174,899	\$ 128,847	\$ 673,079	\$ 77,858	\$ 104,212	\$ 47,550	\$ 1,940	\$ 141,412	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	38,197	4,882	0	12,162	0	0	0	21,153	0.0
FACTOR 11		0.1278	0.0000	0.3184	0.0000	0.0000	0.0000	0.5538	1.0000
T&D Mnt BASIS FOR FACTOR 12	3	0	0	0	2	0	0	1	0.0
FACTOR 12		0.0426	0.0000	0.1061	0.6667	0.0000	0.0000	0.1846	1.0000
A&G BASIS FOR FACTOR 15	128,787	9,405	7,645	20,668	50,694	0	4,420	35,955	0.0
FACTOR 15		0.0730	0.0594	0.1605	0.3936	0.0000	0.0343	0.2792	1.0000
LABOR BASIS FOR FACTOR 16	121,617	8,599	1,675	20,816	51,058	0	3,257	36,211	0.0
FACTOR 16		0.0707	0.0138	0.1712	0.4198	0.0000	0.0268	0.2977	1.0000
UPIS BASIS FOR FACTOR 17	1,226,169	134,396	701,330	81,481	109,418	49,563	2,016	147,965	0.0
FACTOR 17		0.1096	0.5720	0.0665	0.0892	0.0404	0.0016	0.1207	1.0000
RATE BASE BASIS FOR FACTOR 18	1,174,899	128,847	673,079	77,858	104,212	47,550	1,940	141,412	0.0
FACTOR 18		0.1097	0.5727	0.0663	0.0887	0.0405	0.0017	0.1204	1.0000
TOTAL COS BASIS FOR FACTOR 19	364,619	34,613	107,415	42,247	91,975	7,423	6,806	74,141	0.0
FACTOR 19		0.0949	0.2944	0.1159	0.2523	0.0204	0.0187	0.2034	1.0000
TOTAL COS BASIS FOR FACTOR 20	184,817	34,715	107,726	42,375					0.0
FACTOR 20		0.1878	0.5829	0.2293					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9975	-	-	-	-	-	0.0025	1.0000
2	0.1266	0.8731	-	-	-	-	0.0003	1.0000
3	0.1211	0.8349	-	-	-	-	0.0440	1.0000
4	0.1278	-	0.3184	-	-	-	0.5538	1.0000
5	0.2759	-	0.6874	-	-	-	0.0367	1.0000
6	0.1266	0.8731	-	-	-	-	0.0003	1.0000
7	0.1278	-	0.3184	-	-	-	0.5538	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9936	-	0.0064	1.0000
11	0.1278	-	0.3184	-	-	-	0.5538	1.0000
12	0.0426	-	0.1061	0.6667	-	-	0.1846	1.0000
13	-	-	-	-	-	1.0000	-	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.0730	0.0594	0.1605	0.3936	-	0.0343	0.2792	1.0000
16	0.0707	0.0138	0.1712	0.4198	-	0.0268	0.2977	1.0000
17	0.1096	0.5720	0.0665	0.0892	0.0404	0.0016	0.1207	1.0000
18	0.1097	0.5727	0.0663	0.0887	0.0405	0.0017	0.1204	1.0000
19	0.0949	0.2944	0.1159	0.2523	0.0204	0.0187	0.2034	1.0000
20	0.1878	0.5829	0.2293					1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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	88.63	0.9832
Commercial	1.29	0.0143
Industrial	0.00	0.0000
Other Public Authority	0.00	0.0000
Sales for Resale	0.00	0.0000
Private Fire Protection	0.00	0.0000
Public Fire Protection	0.22	0.0025
Total	90.15	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 0.1269	(4)	(5)=(4)x 0.8731	(6)=(3)+(5)
Residential	0.9832	0.1248	0.9892	0.8637	0.9885
Commercial	0.0143	0.0018	0.0108	0.0094	0.0112
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0025	0.0003			0.0003
Total	1.0000	0.1269	1.0000	0.8731	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
WARREN COUNTY WATER OPERATIONS
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	89	1.00	89	0.9892
Commercial	1	0.75	1	0.0108
Industrial	0	0.50	0	0.0000
Other Public Auth	0	0.75	0	0.0000
Sales for Resale	0	0.90	0	0.0000
Total	90		90	1.0000

The weighting of the factors is based on the maximum day ratio of 1.35, based on a review of maximum day ratios experienced during the period 2004 through 2006 (see Schedule D DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.1269
Maximum Day Extra Capacity	6.88	0.8731
Total	7.88	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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 0.1214	(4)	(5)=(4) X 0.8349	(6)	(7)=(6) X 0.0437	(8)=(3)+(5)+(7)
Residential	0.9832	0.1194	0.9892	0.8259			0.9453
Commercial	0.0143	0.0017	0.0108	0.0090			0.0107
Industrial	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0025	0.0003			1.0000	0.0437	0.0440
Total	1.0000	0.1214	1.0000	0.8349	1.0000	0.0437	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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 7.88 and the average daily system sendout for 2007 of 0.10 MGD. 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	100,000	0.1214
Maximum Day Extra Capacity	<u>6.88</u>	<u>688,000</u>	<u>0.8349</u>
Subtotal	<u><u>7.88</u></u>	788,000	0.9563
Fire Protection		<u>36,000</u>	<u>0.0437</u>
Total		<u><u>824,000</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).

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1281	(5)	(6)=(5) X 0.3184	(7)	(8)=(7) X 0.5535	(9)=(4)+(6)+(8)
Residential	3.7	0.9832	0.1259	0.9897	0.3151			0.4410
Commercial	0.1	0.0143	0.0018	0.0103	0.0033			0.0051
Industrial	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0	0.0025	0.0003			1.0000	0.5535	0.5539
Total	3.8	1.0000	0.1280	1.0000	0.3184	1.0000	0.5535	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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 3.48. The system demand for fire protection is 300 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	69	0.1281
Maximum Hour Extra Capacity	2.49	173	0.3184
Subtotal	3.49	242	0.4465
Fire Protection		300	0.5535
Total		542	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	3.7	3.5	12.9	0.9897
Commercial	0.1	2.5	0.1	0.0103
Industrial	0.0	1.2	0.0	0.0000
Other Public Authority	0.0	2.5	0.0	0.0000
Sales for Resale	0.0	3.2	0.0	0.0000
Total	3.7		13.1	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
WARREN COUNTY WATER OPERATIONS
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 0.2766	(5)	(6)=(5) X 0.6874	(7)	(8)=(7) X 0.0360	(9)=(4)+(6)+(8)
Residential	3.693	0.9832	0.2720	0.9897	0.6803			0.9522
Commercial	0.054	0.0143	0.0040	0.0103	0.0071			0.0111
Industrial	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.000	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.009	0.0025	0.0007			1.0000	0.0360	0.0367
Total	3.756	1.0000	0.2767	1.0000	0.6874	1.0000	0.0360	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
WARREN COUNTY WATER OPERATIONS

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.

$$\text{Fire Protection Weight} = \frac{300 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{1,000,000 \text{ Gallons}} = 0.0360$$

$$\text{General Service Weight} = 1.0000 - 0.0360 = 0.9640$$

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	28.69	0.2766
Extra Capacity Maximum Hour	<u>2.49</u>	<u>71.31</u>	<u>0.6874</u>
Total	<u>3.49</u>	<u>100.00</u>	<u>0.9640</u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.9885	0.9885	0.9453	0.0000	0.4410	0.0000	0.9885
Commercial	0.0112	0.0112	0.0107	0.0000	0.0051	0.0000	0.0112
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0003	0.0003	0.0440	0.0000	0.5539	0.0000	0.0003
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:

	Horsepower of Pumps	Weight
Associated with Maximum Day	30	1.0000
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	0	0.0000
Total	30	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	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	0.9453	0.0000	0.4410	0.4410	0.4410
Commercial	0.0107	0.0000	0.0051	0.0051	0.0051
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0440	0.0000	0.5539	0.5539	0.5539
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		0.0000
Distribution Mains		1.0000
Total	0	1.0000

Assigned all to Max Hour Consumption
NO FUNCTIONALIZATION

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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	428	0.9953
Commercial	2	0.0047
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	430	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	423	0.9889
Commercial	2	0.0047
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0064
Total	427	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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	\$ 16,845	0.4410
Commercial	195	0.0051
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	21,157	0.5539
Total	38,197	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	0.8106
Commercial	0	0.0048
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	1	0.1846
Total	\$3	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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)
Residential	421	0.9953
Commercial	2	0.0047
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	0	0.0000
Total	423	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	421	0.9953
Commercial	2	0.0047
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Total	423	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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)
Residential	\$92,142	0.7155
Commercial	686	0.0053
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	35,959	0.2792
Total	\$128,787	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
Residential	\$84,794	0.6972
Commercial	608	0.0050
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	36,215	0.2978
Total	\$121,617	1.0000

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$1,067,126	0.8703
Commercial	11,059	0.0090
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	319	0.0003
Public Fire Protection	147,665	0.1204
Total	\$1,226,169	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	\$1,032,595	0.8788
Commercial	10,544	0.0090
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	304	0.0003
Public Fire Protection	131,456	0.1119
Total	\$1,174,899	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	\$281,404	0.7719
Commercial	2,526	0.0069
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	80,636	0.2212
Total	\$364,566	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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	411.00	411.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	413.00	413.00
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	10.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	17.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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>421.00</u>	<u>428.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>423.00</u>	<u>430.00</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	411.00	411.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	413.00	413.00
1	1.17	10.00	11.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	11.70
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
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>421.00</u>	<u>422.70</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>2.73</u>	<u>424.00</u>	<u>427.43</u>

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

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	0	0	
8 -inch	64.00	0	0	
10 -inch	100.00	0	0	
12 -inch	144.00	0	0	
Private Hydrants	24.75	0	0	
Total Private Fire Protection		0	0	0.0000
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
6" Valve	2- 2-1/2" & 1- 3.5"	24.75	0	1
6" Valve	2- 2-1/2" & 1- 4"	28.50	0	0
Total Public Fire Protection		0	1	1.0000
Total Fire Protection		0	1	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 MARCH 31, 2008

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B)	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 1,989,159	56.8%	\$ 1,680,958	54.9%	\$ 1,989,159	56.8%	\$ 308,201	18.3%
Commercial	629,861	18.0%	\$ 623,844	20.4%	\$ 629,861	18.0%	6,017	1.0%
Industrial	78,233	2.2%	\$ 70,106	2.3%	\$ 78,233	2.2%	8,127	11.6%
Public Authority	432,087	12.3%	\$ 379,440	12.4%	\$ 432,087	12.3%	52,647	13.9%
Sales for Resale	291,290	8.3%	\$ 225,742	7.4%	\$ 291,291	8.3%	65,549	29.0%
Private Fire Service	84,158	2.4%	\$ 80,361	2.6%	\$ 84,156	2.4%	3,795	4.7%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	3,504,789	<u>100.0%</u>	3,060,451	<u>100.0%</u>	3,504,787	<u>100.0%</u>	444,336	14.5%
Other Revenues	<u>(78,447)</u>		<u>(78,447)</u>		<u>(78,447)</u>		-	0.0%
Total	<u>\$ 3,426,342</u>		<u>\$ 2,982,004</u>		<u>\$ 3,426,340</u>		<u>\$ 444,336</u>	14.9%

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: St. Charles

Case No. WR-2008-0311

STAFF - ST CHARLES

Page 1 of 1

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	2,816,814	\$8,494,326	2,816,814	\$8,427,599	(\$66,727)	-0.79%
5	Commercial	447,301	1,110,547	447,301	896,320	(214,227)	-19.29%
6	Industrial	830	2,015	830	1,898	(117)	-5.81%
7	Other Public Authority	91,213	259,173	91,213	234,901	(24,272)	-9.37%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	147,616	0	216,784	69,168	46.86%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>3,356,158</u>	<u>10,013,677</u>	<u>3,356,158</u>	<u>9,777,502</u>	<u>(\$236,175)</u>	<u>-2.36%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		287,351		287,351	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		
23							
24			<u>\$10,301,028</u>		<u>\$10,064,853</u>	<u>(236,175)</u>	<u>-2.29%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

STAFF - ST CHARLES

Page 1 of 7

[illegible]

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

STAFF - ST CHARLES

Page 2 of 7

[illegible]

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

STAFF - ST CHARLES

Page 3 of 7

[illegible]

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

STAFF - ST CHARLES

Page 4 of 7

[illegible]

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. Charles

Case No. WR-2008-0311

STAFF - ST CHARLES

Page 7 of 7

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	214	\$74.50	\$15,943	109.41	\$23,413	\$7,470	46.85%
5								
6	2"	143	10.68	1,527	15.68	2,243	716	46.89%
7								
8	3"	0	18.34	0	26.93	0	0	0.00%
9								
10	4"	209	29.11	6,075	42.75	8,922	2,847	46.86%
11								
12	6"	787	59.70	46,978	87.67	68,990	22,012	46.86%
13								
14	8"	677	102.72	69,562	150.85	102,156	32,594	46.86%
15								
16	10"	48	157.89	7,531	231.87	11,060	3,529	46.86%
17								
18	12"	0	225.12	0	330.60	0	0	0.00%
19								
20								
21								
22	Total	2,078		\$147,616		\$216,784	\$69,168	46.86%
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
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	5,649	2,747	1,154	170	838	719	5	16	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		5,649	2,747	1,154	170	838	719	5	16	0.0
Misc Exp Oper SS	2	92,905	45,180	18,971	2,796	13,787	11,827	74	269	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	2,579	1,254	527	78	383	328	2	7	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	8,340	4,056	1,703	251	1,238	1,062	7	24	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		103,824	50,490	21,201	3,125	15,407	13,217	83	301	0.0
TOTAL SS EXPENSE		109,473	53,237	22,354	3,295	16,246	13,936	88	317	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	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	220	107	45	7	33	28	0	1	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		220	107	45	7	33	28	0	1	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	1,129	548	230	34	167	143	1	5	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		1,129	548	230	34	167	143	1	5	0.0
TOTAL PUMPING EXPENSES		1,349	655	275	40	200	171	2	6	0.0

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	4	2	1	0	1	1	0	0	0.0
Chemicals	1	30,774	14,205	6,619	1,096	4,810	3,868	37	138	0.0
Labor & Exp Oper WT	2	33,489	16,286	6,838	1,008	4,970	4,263	27	97	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	40,893	19,886	8,350	1,231	6,069	5,206	33	119	0.0
Misc Exp Oper WT	1	5,772	2,664	1,242	205	902	726	7	26	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		110,932	53,044	23,051	3,540	16,751	14,063	103	380	0.0
Super & Eng Maint WT	2	878	427	179	26	130	112	1	3	0.0
Struct & Improve Maint WT	2	5,200	2,529	1,062	157	772	662	4	15	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	44,527	21,653	9,092	1,340	6,608	5,668	36	129	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		50,605	24,609	10,334	1,523	7,510	6,442	40	147	0.0
TOTAL WT EXPENSE		161,537	77,653	33,384	5,063	24,261	20,505	144	527	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	22	10	3	0	2	2	1	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	88,867	33,192	12,361	1,377	8,976	8,496	5,172	19,293	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	22,292	16,425	3,114	312	2,341	100	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	5,322	4,357	533	22	170	5	236	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	36,220	16,788	4,977	532	3,571	2,673	1,681	5,998	0.0
Misc Exp Oper TD	11	55,955	25,935	7,688	823	5,517	4,129	2,596	9,266	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		208,678	96,706	28,676	3,067	20,577	15,405	9,686	34,561	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	671	207	77	9	56	53	57	212	0.0
TD Main Maint TD	7	10,066	3,760	1,400	156	1,017	962	586	2,185	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	5,772	4,725	578	24	185	5	256	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	2,566	1,891	358	36	269	12	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	8,747	0	0	0	0	0	0	8,747	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	126,425	48,092	10,974	1,024	6,941	4,690	4,084	50,621	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		154,247	58,674	13,387	1,248	8,468	5,722	4,982	61,765	0.0
TOTAL T & D EXPENSE		362,925	155,381	42,063	4,315	29,045	21,127	14,668	96,326	0.0

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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										
Supervision CA	13	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	38,492	34,015	3,484	100	878	15	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	39,111	34,175	3,497	102	880	16	442	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	18,695	16,336	1,671	49	421	7	211	0	0.0
Misc Cust Accts Exp CA	13	11,555	10,097	1,033	30	260	5	131	0	0.0
Misc Cust Accts Exp CA	13	1,938	1,693	173	5	44	1	22	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		109,791	96,316	9,858	285	2,482	44	806	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	45,904	23,742	6,482	757	4,310	3,314	1,014	6,284	0.0
Other Supplies & Exp AG	15	3,235	1,673	457	53	304	234	71	443	0.0
Other Supplies & Exp AG	15	13,931	7,205	1,967	230	1,308	1,006	308	1,907	0.0
Other Supplies & Exp AG	15	13,765	7,119	1,944	227	1,293	994	304	1,884	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	314,798	162,814	44,449	5,194	29,580	22,728	6,957	43,096	0.0
Outside Services AG	15	17,401	9,000	2,457	287	1,634	1,256	385	2,382	0.0
Outside Services AG	15	1,743	901	246	29	164	126	39	239	0.0
Property Insurance	15	77,941	40,311	11,005	1,286	7,319	5,627	1,722	10,670	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	2,930	1,515	414	48	275	212	65	401	0.0
Injuries & Damages	16	108	56	14	2	9	7	3	19	0.0
Employee Pension & Benefits	16	60,726	31,377	7,785	844	5,028	3,723	1,530	10,439	0.0
Employee Pension & Benefits	16	18,410	9,512	2,360	256	1,524	1,129	464	3,165	0.0
Employee Pension & Benefits	16	21,167	10,937	2,714	294	1,753	1,298	533	3,639	0.0
Reg Commission Exp	15	1,339	693	189	22	126	97	30	183	0.0
Rents AG	15	3,859	1,996	545	64	362	279	85	528	0.0
Goodwill Advertising Exp	15	860	445	121	14	81	62	19	118	0.0
Misc Exp AG	15	29,579	15,298	4,177	488	2,777	2,136	654	4,049	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		627,696	324,594	87,325	10,096	57,826	44,225	14,183	89,446	0.0
General Plant Maint AG	15	3,561	1,842	503	59	334	257	79	488	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		3,561	1,842	503	59	334	257	79	488	0.0
TOTAL A & G EXPENSE		631,257	326,436	87,828	10,155	58,160	44,482	14,262	89,933	0.0
Total Operation & Maintenance Expenses		1,376,332	709,677	195,763	23,154	130,393	100,266	29,969	187,110	0.0

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	3,384	1,646	691	102	502	431	3	10	0.0
Struct & Imp P	6	3,309	1,606	674	99	490	421	4	15	0.0
Struct & Imp WT	2	14,068	6,841	2,873	423	2,088	1,791	11	41	0.0
Struct & Imp TD	7	10,359	3,869	1,441	161	1,046	990	603	2,249	0.0
Struct & Imp Offices	15	4,493	2,324	634	74	422	324	99	615	0.0
Struct & Imp Store,Shop,Gar	15	1,336	691	189	22	125	96	30	183	0.0
Struct & Imp Misc	15	374	193	53	6	35	27	8	51	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	14,173	6,892	2,894	427	2,103	1,804	11	41	0.0
Supply Mains	2	2,923	1,421	597	88	434	372	2	8	0.0
Power Generation Equip Othe	6	107	52	22	3	16	14	0	0	0.0
Pump Equip Electric	6	9,192	4,461	1,872	276	1,360	1,168	12	42	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	309	150	63	9	46	39	0	1	0.0
WT Equip Non-Media	2	95,867	46,620	19,576	2,886	14,227	12,204	77	278	0.0
Dist Reservoirs & Standpipe	5	14,810	4,570	1,703	190	1,237	1,170	1,256	4,684	0.0
Elevated Tanks & Standpipes	5	1,309	404	151	17	109	103	111	414	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	45,986	17,176	6,397	713	4,645	4,396	2,676	9,984	0.0
TD Mains 4 & Less "	4	1,619	605	225	25	164	155	94	351	0.0
TD Mains 6 to 8" "	4	34,782	12,991	4,838	539	3,513	3,325	2,024	7,551	0.0
TD Mains 10 to 16" "	3	58,760	26,959	11,317	1,669	8,226	7,051	746	2,791	0.0
TD Mains 18 & Grtr "	3	16	7	3	0	2	2	0	1	0.0
Fire Mains	8	1,780	0	0	0	0	0	0	1,780	0.0
Services	10	70,276	57,528	7,035	288	2,249	63	3,113	0	0.0
Meters Bronze Case	9	11,344	8,358	1,565	159	1,191	51	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	3,260	2,402	455	46	342	15	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	25,186	18,557	3,518	353	2,645	113	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	18,424	0	0	0	0	0	0	18,424	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	703	364	99	12	66	51	16	96	0.0
Comp & Periph Equip	15	10,137	5,243	1,431	167	852	732	224	1,388	0.0
Computer Software	15	10,681	5,524	1,508	176	1,003	771	236	1,462	0.0
Comp Software Personal	15	207	107	29	3	19	15	5	28	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	6	3	1	0	1	0	0	1	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	0	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	834	431	118	14	78	60	18	114	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	2,245	1,092	458	68	333	286	2	7	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	4,194	2,169	592	69	394	303	93	574	0.0
Comm Equip Non-Telephone	15	610	315	86	10	57	44	13	84	0.0
Comm Equip Telephone	15	423	219	60	7	40	31	9	58	0.0
Misc Equipment	15	3,378	1,747	477	56	317	244	75	462	0.0
Other Tangible Property	15	336	174	47	6	32	24	7	46	0.0
Total Depreciation Expense		481,200	243,712	73,714	9,161	50,508	38,688	11,581	53,836	
Amort-Other UP, DepCiac, Cost of Removal	18	(56,997)	(27,108)	(8,988)	(1,157)	(6,304)	(5,056)	(1,408)	(6,976)	

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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	19,119	9,475	2,885	358	1,979	1,554	449	2,419	
Property Taxes	18	195,251	92,861	30,791	3,964	21,595	17,319	4,823	23,899	
FUTA	16	508	262	65	7	42	31	13	87	0.0
FICA	16	19,335	9,990	2,479	269	1,601	1,185	487	3,324	0.0
SUTA	16	1,012	523	130	14	84	62	26	174	0.0
Other Taxes & Licenses	15	1,262	653	178	21	119	91	28	173	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		236,487	113,765	36,528	4,632	25,419	20,243	5,825	30,075	0.0
Required Current Income Taxes	18	377,769	179,667	59,574	7,669	41,781	33,508	9,331	46,239	0.0
Utility Income Available for Return	18	1,168,445	555,712	184,264	23,719	129,230	103,641	28,861	143,018	0.0
Total Cost of Service		3,583,236	1,775,427	540,854	67,178	371,028	291,290	84,158	453,302	0.0
Less: Other Water Revenues	19	78,447	78,447							0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		78,447	78,447	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 3,504,789	\$ 1,696,980	\$ 540,854	\$ 67,178	\$ 371,028	\$ 291,290	\$ 84,158	\$ 453,302	0.0
Reallocation of Public Fire	20		292,179	89,007	11,055	61,059	0	0	(453,302)	0.0
Total		\$ 3,504,789	\$ 1,989,159	\$ 629,861	\$ 78,233	\$ 432,087	\$ 291,290	\$ 84,158	\$ -	0.0
		\$ 78,447	\$ 78,447							0.0
		<u>\$ 3,583,236</u>	<u>\$ 2,067,606</u>							

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
Other P/E Intangible	15	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	11,981	6,197	1,692	198	1,125	865	265	1,640	0.0
Office Furniture & Equip	15	40,765	21,084	5,756	673	3,828	2,943	901	5,581	0.0
Comp & Periph Equip	15	64,335	33,274	9,084	1,062	6,041	4,645	1,422	8,807	0.0
Computer Software	15	29,501	15,258	4,166	487	2,770	2,130	652	4,039	0.0
Comp Software Personal	15	933	483	132	15	88	67	21	128	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	57	29	8	1	5	4	1	8	0.0
Trans Equip Lt Duty Trks	15	43,172	22,329	6,096	712	4,054	3,117	954	5,910	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(118)	(61)	(17)	(2)	(11)	(9)	(3)	(16)	0.0
Trans Equip Other	15	(34,338)	(17,760)	(4,849)	(567)	(3,224)	(2,479)	(759)	(4,701)	0.0
Stores Equipment	15	0	0	0	0	0	0	0	0	0.0
Tools Shop/Garage Equip	15	9,361	4,842	1,322	154	879	676	207	1,282	0.0
Tools Shop/Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	43,741	21,271	8,932	1,317	6,491	5,568	35	127	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	43,410	22,452	6,129	716	4,076	3,134	959	5,943	0.0
Comm Equip Non-Telephone	15	9,277	4,798	1,310	153	871	670	205	1,270	0.0
Comm Equip Telephone	15	2,304	1,192	325	38	216	166	51	315	0.0
Misc Equipment	15	52,954	27,388	7,477	874	4,972	3,823	1,170	7,249	0.0
Other Tangible Property	17	4,823	2,293	760	98	533	428	119	591	0.0
Total Utility Plant in Service		18,496,417	8,796,071	2,915,199	374,721	2,045,284	1,640,272	457,698	2,267,171	0.0
Other Rate Base Items										0.0
Add:										0.0
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	9,379	4,851	1,324	155	881	677	207	1,284	0.0
Materials and Supplies	15	21,988	11,372	3,105	363	2,065	1,588	486	3,010	0.0
Prepayments	15	16,237	8,398	2,293	268	1,525	1,172	359	2,223	0.0
OPEB Tracker	16	17,095	8,833	2,192	238	1,415	1,048	431	2,939	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:										0.0
Interest Offset Expense	17	(91,284)	(43,406)	(14,386)	(1,853)	(10,096)	(8,097)	(2,255)	(11,191)	0.0
Deferred Income Taxes	17	2,504	1,191	395	51	277	222	62	307	0.0
Customer Advances	17	(806,057)	(383,280)	(127,035)	(16,363)	(89,150)	(71,497)	(19,910)	(98,823)	0.0
Ciac	17	(2,855,886)	(1,357,974)	(450,088)	(57,974)	(315,861)	(253,317)	(70,540)	(350,132)	0.0
Tank Painting Tracker	17	(8,283)	(3,939)	(1,305)	(168)	(916)	(735)	(205)	(1,015)	0.0
Pensions	16	(72,080)	(37,244)	(9,241)	(1,002)	(5,968)	(4,419)	(1,816)	(12,391)	0.0
Total Other Rate Base Elements		(3,766,387)	(1,791,197)	(592,747)	(76,287)	(415,829)	(333,357)	(93,181)	(463,789)	0.0
Total Original Cost Measure of Value		<u>\$ 14,730,030</u>	<u>\$ 7,004,874</u>	<u>\$ 2,322,452</u>	<u>\$ 298,435</u>	<u>\$ 1,629,456</u>	<u>\$ 1,306,915</u>	<u>\$ 364,517</u>	<u>\$ 1,803,382</u>	0.0

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, 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)	
T&D OP BASIS FOR FACTOR 11		116,481	53,973	16,008	1,711	11,487	8,601	5,408	19,293	0.0
	FACTOR 11		0.4635	0.1374	0.0147	0.0986	0.0738	0.0464	0.1656	1.0000
T&D Mnt BASIS FOR FACTOR 12		27,822	10,582	2,414	224	1,527	1,032	898	11,145	0.0
	FACTOR 12		0.3804	0.0868	0.0081	0.0549	0.0371	0.0323	0.4004	1.0000
A&G BASIS FOR FACTOR 15		708,529	366,372	100,073	11,698	66,521	51,190	15,663	97,012	0.0
	FACTOR 15		0.5172	0.1412	0.0165	0.0939	0.0722	0.0221	0.1369	1.0000
LABOR BASIS FOR FACTOR 16		547,608	282,925	70,204	7,611	45,328	33,591	13,819	94,130	0.0
	FACTOR 16		0.5167	0.1282	0.0139	0.0828	0.0613	0.0252	0.1719	1.0000
UPIS BASIS FOR FACTOR 17		18,484,192	8,790,258	2,913,272	374,473	2,043,932	1,639,188	457,396	2,265,673	0.0
	FACTOR 17		0.4755	0.1576	0.0203	0.1106	0.0887	0.0247	0.1226	1.0000
RATE BASE BASIS FOR FACTOR 18		14,730,030	7,004,874	2,322,452	298,435	1,629,456	1,306,915	364,517	1,803,382	0.0
	FACTOR 18		0.4756	0.1577	0.0203	0.1106	0.0887	0.0247	0.1224	1.0000
TOTAL COS BASIS FOR FACTOR 19		3,562,778	1,765,259	537,780	66,798	368,923	289,639	83,680	450,700	0.0
	FACTOR 19		0.4956	0.1509	0.0187	0.1035	0.0813	0.0235	0.1265	1.0000
COS w/o Fire Factor 20		2,754,486	1,775,427	540,854 #	67,178 #	371,028 #	0			2,754,486
	FACTOR 20		0.6446	0.1964	0.0244	0.1347	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.4616	0.2151	0.0356	0.1563	0.1257	0.0912	0.0945	1.0000
2	0.4863	0.2042	0.0301	0.1484	0.1273	0.0908	0.0929	1.0000
3	0.4588	0.1926	0.0284	0.1400	0.1200	0.0127	0.0475	1.0000
4	0.3735	0.1391	0.0155	0.1010	0.0956	0.0582	0.2171	1.0000
5	0.3086	0.1150	0.0128	0.0835	0.0790	0.0848	0.3163	1.0000
6	0.4853	0.2037	0.0300	0.1480	0.1271	0.0013	0.0046	1.0000
7	0.3735	0.1391	0.0155	0.1010	0.0956	0.0582	0.2171	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7368	0.1397	0.0140	0.1050	0.0045	-	-	1.0000
10	0.8186	0.1001	0.0041	0.0320	0.0009	0.0443	-	1.0000
11	0.4635	0.1374	0.0147	0.0986	0.0738	0.0464	0.1656	1.0000
12	0.3804	0.0868	0.0081	0.0549	0.0371	0.0323	0.4004	1.0000
13	0.8738	0.0894	0.0026	0.0225	0.0004	0.0113	-	1.0000
14	0.8837	0.0905	0.0026	0.0228	0.0004	-	-	1.0000
15	0.5172	0.1412	0.0165	0.0939	0.0722	0.0221	0.1369	1.0000
16	0.5167	0.1282	0.0139	0.0828	0.0613	0.0252	0.1719	1.0000
17	0.4755	0.1576	0.0203	0.1106	0.0887	0.0247	0.1226	1.0000
18	0.4756	0.1577	0.0203	0.1106	0.0887	0.0247	0.1224	1.0000
19	0.4956	0.1509	0.0187	0.1035	0.0813	0.0235	0.1265	1.0000
20	0.6446	0.1964	0.0244	0.1347	-	-	-	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	0.0
Labor & Exp Oper SS	2	5,649	3,577	2,051	0	0	0	0	21	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		5,649	3,577	2,051	0	0	0	0	21	0.0
Misc Exp Oper SS	2	92,905	58,827	33,734	0	0	0	0	344	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	2,579	1,633	936	0	0	0	0	10	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	8,340	5,281	3,028	0	0	0	0	31	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		103,824	65,741	37,698	0	0	0	0	384	0.0
TOTAL SS EXPENSE		109,473	69,318	39,750	0	0	0	0	405	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	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	220	139	79	1	0	0	0	1	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		220	139	79	1	0	0	0	1	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	1,129	711	407	4	0	0	0	7	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		1,129	711	407	4	0	0	0	7	0.0
TOTAL PUMPING EXPENSES		1,349	850	486	5	0	0	0	8	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	4	3	1	0	0	0	0	0	0.0
Chemicals	1	30,774	30,599	0	0	0	0	0	175	0.0
Labor & Exp Oper WT	2	33,489	21,205	12,160	0	0	0	0	124	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	40,893	25,893	14,848	0	0	0	0	151	0.0
Misc Exp Oper WT	1	5,772	5,739	0	0	0	0	0	33	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		110,932	83,439	27,010	0	0	0	0	484	0.0
Super & Eng Maint WT	2	878	556	319	0	0	0	0	3	0.0
Struct & Improve Maint WT	2	5,200	3,293	1,888	0	0	0	0	19	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	44,527	28,194	16,168	0	0	0	0	165	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		50,605	32,043	18,375	0	0	0	0	187	0.0
TOTAL WT EXPENSE		161,537	115,482	45,384	0	0	0	0	671	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	22	4	0	8	4	1	0	5	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	88,867	21,337	0	43,065	0	0	0	24,465	0.0
TD Lines Exp	7	0	0	0	0	0	0	0	0	0.0
Meter Expense	9	22,292	0	0	0	22,292	0	0	0	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	5,322	0	0	0	0	5,086	0	236	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	36,220	6,636	0	13,387	6,933	1,583	0	7,682	0.0
Misc Exp Oper TD	11	55,955	10,251	0	20,681	10,710	2,445	0	11,868	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		208,678	38,227	0	77,141	39,939	9,115	0	44,256	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	671	133	0	269	0	0	0	269	0.0
TD Main Maint TD	7	10,066	2,417	0	4,878	0	0	0	2,771	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	5,772	0	0	0	0	5,516	0	256	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	2,566	0	0	0	2,566	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	8,747	0	0	0	0	0	0	8,747	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint TD	12	126,425	11,593	0	23,389	11,656	25,070	0	54,717	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		154,247	14,143	0	28,535	14,222	30,586	0	66,760	0.0
TOTAL T & D EXPENSE		362,925	52,371	0	105,676	54,161	39,702	0	111,016	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	38,492	0	0	0	0	0	38,492	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	39,111	0	0	0	0	0	38,669	442	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	18,695	0	0	0	0	0	18,484	211	0.0
Misc Cust Accts Exp CA	13	11,555	0	0	0	0	0	11,424	131	0.0
Misc Cust Accts Exp CA	13	1,938	0	0	0	0	0	1,916	22	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		109,791	0	0	0	0	0	108,985	806	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										
Salaries AG	15	45,904	13,069	5,545	6,849	3,507	2,571	7,060	7,303	0.0
Other Supplies & Exp AG	15	3,235	921	391	483	247	181	498	515	0.0
Other Supplies & Exp AG	15	13,931	3,966	1,683	2,079	1,064	780	2,143	2,216	0.0
Other Supplies & Exp AG	15	13,765	3,919	1,663	2,054	1,052	771	2,117	2,190	0.0
Mgmt Fees-Corporate/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	314,798	89,623	38,028	46,968	24,051	17,629	48,416	50,084	0.0
Outside Services AG	15	17,401	4,954	2,102	2,598	1,329	974	2,676	2,768	0.0
Outside Services AG	15	1,743	496	211	260	133	98	268	277	0.0
Property Insurance	15	77,941	22,190	9,415	11,629	5,955	4,365	11,987	12,400	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	2,930	834	354	437	224	164	451	466	0.0
Injuries & Damages	16	108	24	8	18	9	8	19	21	0.0
Employee Pension & Benefits	16	60,726	13,396	4,767	10,244	5,235	4,439	10,670	11,975	0.0
Employee Pension & Benefits	16	18,410	4,061	1,445	3,106	1,587	1,346	3,235	3,630	0.0
Employee Pension & Benefits	16	21,167	4,669	1,662	3,571	1,825	1,547	3,719	4,174	0.0
Reg Commision Exp	15	1,339	381	162	200	102	75	206	213	0.0
Rents AG	15	3,859	1,099	466	576	295	216	594	614	0.0
Goodwill Advertising Exp	15	860	245	104	128	66	48	132	137	0.0
Misc Exp AG	15	29,579	8,421	3,573	4,413	2,260	1,656	4,549	4,706	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		627,696	172,269	71,578	95,610	48,940	36,868	98,739	103,692	0.0
General Plant Maint AG	15	3,561	1,014	430	531	272	199	548	567	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		3,561	1,014	430	531	272	199	548	567	0.0
TOTAL A & G EXPENSE		631,257	173,283	72,008	96,142	49,212	37,067	99,286	104,259	0.0
Total Operation & Maintenance Expenses		1,376,332	411,303	157,628	201,823	103,373	76,769	208,272	217,164	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	3,384	2,143	1,229	0	0	0	0	13	0.0
Struct & Imp P	6	3,309	2,085	1,192	13	0	0	0	19	0.0
Struct & Imp WT	2	14,068	8,908	5,106	0	0	0	0	52	0.0
Struct & Imp TD	7	10,359	2,487	0	5,020	0	0	0	2,852	0.0
Struct & Imp Offices	15	4,493	1,279	543	670	343	252	691	715	0.0
Struct & Imp Store,Shop,Gar	15	1,336	380	161	199	102	75	205	213	0.0
Struct & Imp Misc	15	374	106	45	56	29	21	58	60	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	14,173	8,974	5,146	0	0	0	0	52	0.0
Supply Mains	2	2,923	1,851	1,061	0	0	0	0	11	0.0
Power Generation Equip Othe	6	107	67	39	0	0	0	0	1	0.0
Pump Equip Electric	6	9,192	5,792	3,311	35	0	0	0	54	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	309	195	111	1	0	0	0	2	0.0
WT Equip Non-Media	2	95,867	60,703	34,809	0	0	0	0	355	0.0
Dist Reservoirs & Standpipe	5	14,810	2,940	0	5,930	0	0	0	5,940	0.0
Elevated Tanks & Standpipes	5	1,309	260	0	524	0	0	0	525	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	45,986	11,041	0	22,285	0	0	0	12,660	0.0
TD Mains 4 & Less "	4	1,619	389	0	785	0	0	0	446	0.0
TD Mains 6 to 8" "	4	34,782	8,351	0	16,855	0	0	0	9,575	0.0
TD Mains 10 to 16" "	3	58,760	35,103	20,119	0	0	0	0	3,537	0.0
TD Mains 18 & Grtr "	3	16	10	5	0	0	0	0	1	0.0
Fire Mains	8	1,780	0	0	0	0	0	0	1,780	0.0
Services	10	70,276	0	0	0	0	67,163	0	3,113	0.0
Meters Bronze Case	9	11,344	0	0	0	11,344	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	3,260	0	0	0	3,260	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	25,186	0	0	0	25,186	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	18,424	0	0	0	0	0	0	18,424	0.0
Other P/E Intangible	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	703	200	85	105	54	39	108	112	0.0
Comp & Periph Equip	15	10,137	2,886	1,225	1,512	774	568	1,559	1,613	0.0
Computer Software	15	10,681	3,041	1,290	1,594	816	598	1,643	1,699	0.0
Comp Software Personal	15	207	59	25	31	16	12	32	33	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	6	2	1	1	0	0	1	1	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	0	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	834	237	101	124	64	47	128	133	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	2,245	1,422	815	0	0	0	0	8	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	4,194	1,194	507	626	320	235	645	667	0.0
Comm Equip Non-Telephone	15	610	174	74	91	47	34	94	97	0.0
Comm Equip Telephone	15	423	120	51	63	32	24	65	67	0.0
Misc Equipment	15	3,378	962	408	504	258	189	520	537	0.0
Other Tangible Property	15	336	96	41	50	26	19	52	53	0.0
Total Depreciation Expense		481,200	163,457	77,502	57,075	42,671	69,275	5,800	65,421	
Amort-Other UP	18	(56,997)	(21,243)	(9,952)	(7,831)	(3,995)	(5,369)	(217)	(8,390)	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	19,119	6,478	2,849	2,650	1,426	1,644	1,203	2,870	0.0
Property Taxes	18	195,251	72,770	34,091	26,827	13,687	18,393	742	28,741	0.0
FUTA	16	508	112	40	86	44	37	89	100	0.0
FICA	16	19,335	4,265	1,518	3,262	1,667	1,413	3,397	3,813	0.0
SUTA	16	1,012	223	79	171	87	74	178	200	0.0
Other Taxes & Licenses	15	1,262	359	152	188	96	71	194	201	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>236,487</u>	<u>84,207</u>	<u>38,729</u>	<u>33,184</u>	<u>17,007</u>	<u>21,632</u>	<u>5,803</u>	<u>35,924</u>	0.0
Required Current Income Taxes	18	377,769	140,795	65,958	51,905	26,482	35,586	1,436	55,608	0.0
Utility Income Available for Return	18	1,168,445	435,479	204,010	160,544	81,908	110,068	4,440	171,995	0.0
Total Cost of Service		<u>3,583,236</u>	<u>1,213,999</u>	<u>533,877</u>	<u>496,700</u>	<u>267,446</u>	<u>307,960</u>	<u>225,534</u>	<u>537,721</u>	0.0
Less: Other Water Revenues	19	0	0	0	0	0	0	0	0	0.0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>0</u>	<u>0</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><u>3,583,236</u></u>	<u><u>1,213,999</u></u>	<u><u>533,877</u></u>	<u><u>496,700</u></u>	<u><u>267,446</u></u>	<u><u>307,960</u></u>	<u><u>225,534</u></u>	<u><u>537,721</u></u>	0.0
Reallocation of Public Fire	20	0	245,172	107,819	100,311	0	0	0	(453,302)	0.0
Total		<u><u>\$ 3,583,236</u></u>	<u><u>\$ 1,459,171</u></u>	<u><u>\$ 641,695</u></u>	<u><u>\$ 597,011</u></u>	<u><u>\$ 267,446</u></u>	<u><u>\$ 307,960</u></u>	<u><u>\$ 225,534</u></u>	<u><u>\$ 84,419</u></u>	
Other Water Revenues										
		78,447	78,447							
		<u><u>\$ 3,661,683</u></u>	<u><u>\$ 1,537,618</u></u>							

[illegible]

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Other P/E Intangible	15	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	0	0	0	0	0	0	0	0	0.0
Other P/E CPS	15	11,981	3,411	1,447	1,788	915	671	1,843	1,906	0.0
Office Furniture & Equip	15	40,765	11,606	4,924	6,082	3,114	2,283	6,270	6,486	0.0
Comp & Periph Equip	15	64,335	18,316	7,772	9,599	4,915	3,603	9,895	10,236	0.0
Computer Software	15	29,501	8,399	3,564	4,402	2,254	1,652	4,537	4,694	0.0
Comp Software Personal	15	933	266	113	139	71	52	143	148	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	57	16	7	9	4	3	9	9	0.0
Trans Equip Lt Duty Trks	15	43,172	12,291	5,215	6,441	3,298	2,418	6,640	6,869	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(118)	(34)	(14)	(18)	(9)	(7)	(18)	(19)	0.0
Trans Equip Other	15	(34,338)	(9,776)	(4,148)	(5,123)	(2,623)	(1,923)	(5,281)	(5,463)	0.0
Stores Equipment	15	0	0	0	0	0	0	0	0	0.0
Tools,Shop,Garage Equip	15	9,361	2,665	1,131	1,397	715	524	1,440	1,489	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	43,741	27,697	15,882	0	0	0	0	162	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	43,410	12,359	5,244	6,477	3,317	2,431	6,676	6,907	0.0
Comm Equip Non-Telephone	15	9,277	2,641	1,121	1,384	709	520	1,427	1,476	0.0
Comm Equip Telephone	15	2,304	656	278	344	176	129	354	367	0.0
Misc Equipment	15	52,954	15,076	6,397	7,901	4,046	2,965	8,144	8,425	0.0
Other Tangible Property	17	4,823	1,796	841	663	339	454	19	710	0.0
Total Utility Plant in Service		18,496,417	6,887,939	3,226,485	2,543,224	1,297,769	1,743,026	73,075	2,724,899	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	9,379	2,670	1,133	1,399	717	525	1,442	1,492	0.0
Materials and Supplies	15	21,988	6,260	2,656	3,281	1,680	1,231	3,382	3,498	0.0
Prepayments	15	16,237	4,623	1,961	2,423	1,241	909	2,497	2,583	0.0
OPEB Tracker	16	17,095	3,771	1,342	2,884	1,474	1,250	3,004	3,371	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 Offset Expense	17	(91,284)	(33,994)	(15,920)	(12,552)	(6,408)	(8,599)	(365)	(13,446)	0.0
Deferred Income Taxes	17	2,504	932	437	344	176	236	10	369	0.0
Customer Advances	17	(806,057)	(300,176)	(140,576)	(110,833)	(56,585)	(75,931)	(3,224)	(118,732)	0.0
Ciac	17	(2,855,886)	(1,063,532)	(498,067)	(392,684)	(200,483)	(269,024)	(11,424)	(420,672)	0.0
Tank Painting Tracker	17	(8,283)	(3,085)	(1,445)	(1,139)	(581)	(780)	(33)	(1,220)	0.0
Pensions	16	(72,080)	(15,901)	(5,658)	(12,160)	(6,213)	(5,269)	(12,664)	(14,214)	0.0
Total Other Rate Base Elements		(3,766,387)	(1,398,431)	(654,136)	(519,037)	(264,985)	(355,452)	(17,375)	(556,971)	0.0
Total Original Cost Measure of Value		<u>\$ 14,730,030</u>	<u>\$ 5,489,509</u>	<u>\$ 2,572,349</u>	<u>\$ 2,024,188</u>	<u>\$ 1,032,784</u>	<u>\$ 1,387,574</u>	<u>\$ 55,699</u>	<u>\$ 2,167,928</u>	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	116,481	21,337	0	43,065	22,292	5,086	0	24,701	0.0
		0.1832	0.0000	0.3696	0.1914	0.0437	0.0000	0.2121	1.0000
T&D Mnt BASIS FOR FACTOR 12	27,822	2,550	0	5,147	2,566	5,516	0	12,043	0.0
		0.0917	0.0000	0.1850	0.0922	0.1983	0.0000	0.4328	1.0000
A&G BASIS FOR FACTOR 15	708,529	201,683	85,620	105,681	54,161	39,702	108,985	112,697	0.0
		0.2847	0.1208	0.1492	0.0764	0.0560	0.1538	0.1591	1.0000
LABOR BASIS FOR FACTOR 16	547,608	120,794	43,013	92,381	47,230	40,026	96,193	107,970	0.0
		0.2206	0.0785	0.1687	0.0862	0.0731	0.1757	0.1972	1.0000
UPIS BASIS FOR FACTOR 17	18,484,192	6,883,387	3,224,353	2,541,543	1,296,910	1,741,874	73,026	2,723,098	0.0
		0.3724	0.1744	0.1375	0.0702	0.0942	0.0040	0.1473	1.0000
RATE BASE BASIS FOR FACTOR 18	14,730,030	5,489,509	2,572,349	2,024,188	1,032,784	1,387,574	55,699	2,167,928	0.0
		0.3727	0.1746	0.1374	0.0701	0.0942	0.0038	0.1472	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,562,778	1,207,140	530,866	493,850	265,917	306,241	224,125	534,638	0.0
		0.3388	0.1490	0.1386	0.0746	0.0860	0.0629	0.1501	1.0000
COS w/o Fire Factor 20	2,244,576	1,213,999	533,877	496,700					
		0.5409	0.2379	0.2213					1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9943	-	-	-	-	-	0.0057
2	0.6332	0.3631	-	-	-	-	0.0037
3	0.5974	0.3424	-	-	-	-	0.0602
4	0.2401	-	0.4846	-	-	-	0.2753
5	0.1985	-	0.4004	-	-	-	0.4011
6	0.6301	0.3602	0.0038	-	-	-	0.0059
7	0.2401	-	0.4846	-	-	-	0.2753
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9557	-	0.0443
11	0.1832	-	0.3696	0.1914	0.0437	-	0.2121
12	0.0917	-	0.1850	0.0922	0.1983	-	0.4328
13	-	-	-	-	-	0.9887	0.0113
14	-	-	-	-	-	1.0000	-
15	0.2847	0.1208	0.1492	0.0764	0.0560	0.1538	0.1591
16	0.2206	0.0785	0.1687	0.0862	0.0731	0.1757	0.1972
17	0.3724	0.1744	0.1375	0.0702	0.0942	0.0040	0.1473
18	0.3727	0.1746	0.1374	0.0701	0.0942	0.0038	0.1472
19	0.3388	0.1490	0.1386	0.0746	0.0860	0.0629	0.1501
20	0.5409	0.2379	0.2213				1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	1,060.4	0.4616
Commercial	494.1	0.2151
Industrial	81.7	0.0356
Other Public Authority	359.1	0.1563
Sales for Resale	288.8	0.1257
Private Fire Protection	2.7	0.0012
Public Fire Protection	10.3	0.0045
Total	2,296.9	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	0.4616	0.2940	0.5299	0.1924	0.4863
Commercial	0.2151	0.1370	0.1852	0.0672	0.2042
Industrial	0.0356	0.0227	0.0204	0.0074	0.0301
Other Public Authority	0.1563	0.0995	0.1346	0.0489	0.1484
Sales for Resale	0.1257	0.0801	0.1299	0.0472	0.1273
Private Fire Protection	0.0012	0.0008			0.0008
Public Fire Protection	0.0045	0.0029			0.0029
Total	1.0000	0.6370	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
WARRENSBURG 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	1,060	1.00	1,060	0.5299
Commercial	494	0.75	371	0.1852
Industrial	82	0.50	41	0.0204
Other Public Authority	359	0.75	269	0.1346
Sales for Resale	289	0.90	260	0.1299
Total	2,284		2,001	1.0000

The weighting of the factors is based on the maximum day ratio of 1.58, 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	0.6369
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
WARRENSBURG 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 0.6008	(4)	(5)=(4) X 0.3424	(6)	(7)=(6) X 0.0568	(8)=(3)+(5)+(7)
Residential	0.4616	0.2773	0.5299	0.1814			0.4588
Commercial	0.2151	0.1292	0.1852	0.0634			0.1926
Industrial	0.0356	0.0214	0.0204	0.0070			0.0284
Other Public Authority	0.1563	0.0939	0.1346	0.0461			0.1400
Sales for Resale	0.1257	0.0755	0.1299	0.0445			0.1200
Private Fire Protection	0.0012	0.0007			0.2114	0.0120	0.0127
Public Fire Protection	0.0045	0.0027			0.7886	0.0448	0.0475
Total	1.0000	0.6007	1.0000	0.3424	1.0000	0.0568	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 1.57 and the average daily system sendout for 2007 of 2.54 MGD. 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	2,540,000	0.6008
Maximum Day Extra Capacity	<u>0.57</u>	<u>1,447,800</u>	<u>0.3424</u>
Subtotal	<u>1.57</u>	3,987,800	0.9432
Fire Protection		<u>240,000</u>	<u>0.0568</u>
Total		<u>4,227,800</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
WARRENSBURG 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 0.2415	(5)	(6)=(5) X 0.4846	(7)	(8)=(7) X 0.2739	(9)=(4)+(6)+(8)
Residential	44.2	0.4616	0.1115	0.5404	0.2619			0.3735
Commercial	20.6	0.2151	0.0519	0.1800	0.0872			0.1391
Industrial	3.4	0.0356	0.0086	0.0143	0.0069			0.0155
Other Public Authority	15.0	0.1563	0.0377	0.1307	0.0633			0.1010
Sales for Resale	12.0	0.1257	0.0304	0.1346	0.0652			0.0956
Private Fire Protection	0.1	0.0012	0.0003			0.2114	0.0579	0.0582
Public Fire Protection	0.4	0.0045	0.0011			0.7886	0.2160	0.2171
Total	95.7	1.0000	0.2415	1.0000	0.4845	1.0000	0.2739	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 3.00 and the average daily system sendout for 2006 of 2.70 MGD. The system demand for fire protection is 2000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,764	0.2415
Maximum Hour			
Extra Capacity	2.01	3,539	0.4846
Subtotal	3.01	5,303	0.7261
Fire Protection		2,000	0.2739
Total		7,303	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	44.2	3.5	154.6	0.5404
Commercial	20.6	2.5	51.5	0.1800
Industrial	3.4	1.2	4.1	0.0143
Other Public Authority	15.0	2.5	37.4	0.1307
Sales for Resale	12.0	3.2	38.5	0.1346
Total	95.2		286.1	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
WARRENSBURG 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 0.1996	(5)	(6)=(5) X 0.4004	(7)	(8)=(7) X 0.4000	(9)=(4)+(6)+(8)
Residential	44.2	0.4616	0.0921	0.5404	0.2164			0.3086
Commercial	20.6	0.2151	0.0429	0.1800	0.0721			0.1150
Industrial	3.4	0.0356	0.0071	0.0143	0.0057			0.0128
Other Public Authority	15.0	0.1563	0.0312	0.1307	0.0523			0.0835
Sales for Resale	12.0	0.1257	0.0251	0.1346	0.0539			0.0790
Private Fire Protection	0.1	0.0012	0.0002			0.2114	0.0846	0.0848
Public Fire Protection	0.4	0.0045	0.0009			0.7886	0.3154	0.3163
Total	95.7	1.0000	0.1995	1.0000	0.4004	1.0000	0.4000	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
WARRENSBURG 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 2 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{2,000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{600,000 \text{ Gallons}} = 0.4000$$

$$\text{General Service Weight : } 1.0000 - 0.4000 = 0.6000$$

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	33.26	0.1996
Extra Capacity Maximum Hour	2.01	66.74	0.4004
Total	3.01	100.00	0.6000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 0.9921	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0079	(8)=(3)+ (5)+(7)
Residential	0.4863	0.4825	0.4588	0.0000	0.3735	0.0030	0.4853
Commercial	0.2042	0.2026	0.1926	0.0000	0.1391	0.0011	0.2037
Industrial	0.0301	0.0299	0.0284	0.0000	0.0155	0.0001	0.0300
Other Public Authority	0.1484	0.1472	0.1400	0.0000	0.1010	0.0008	0.1480
Sales for Resale	0.1273	0.1263	0.1200	0.0000	0.0956	0.0008	0.1271
Private Fire Protection	0.0008	0.0008	0.0127	0.0000	0.0582	0.0005	0.0013
Public Fire Protection	0.0029	0.0029	0.0475	0.0000	0.2171	0.0017	0.0046
Total	1.0000	0.9922	1.0000	0.0000	1.0000	0.0080	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	1,010	0.9921
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	8	0.0079
Total	1,018	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	
	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.4588	0.0000	0.3735	0.3735	0.3735
Commercial	0.1926	0.0000	0.1391	0.1391	0.1391
Industrial	0.0284	0.0000	0.0155	0.0155	0.0155
Other Public Authority	0.1400	0.0000	0.1010	0.1010	0.1010
Sales for Resale	0.1200	0.0000	0.0956	0.0956	0.0956
Private Fire Protection	0.0127	0.0000	0.0582	0.0582	0.0582
Public Fire Protection	0.0475	0.0000	0.2171	0.2171	0.2171
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	95,346	0.0000
Distribution Mains	404,280	1.0000
Total	499,626	1.0000

**ALL ASSIGNED TO MAX HOUR
NO FUNCTIONALIZATION OF MAINS**

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	6,191	0.7368
Commercial	1,174	0.1397
Industrial	118	0.0140
Other Public Authority	883	0.1050
Sales for Resale	38	0.0045
Private Fire	0	0.0000
Total	8,404	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	6,172	0.8186
Commercial	755	0.1001
Industrial	31	0.0041
Other Public Authority	241	0.0320
Sales for Resale	7	0.0009
Private Fire Protection	334	0.0443
Total	7,540	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	\$ 53,973	0.4634
Commercial	16,008	0.1374
Industrial	1,711	0.0147
Other Public Authority	11,487	0.0986
Sales for Resale	8,601	0.0738
Private Fire Protection	5,408	0.0464
Public Fire Protection	19,293	0.1656
Total	116,481	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	\$ 10,582	0.3804
Commercial	2,414	0.0868
Industrial	224	0.0081
Other Public Authority	1,527	0.0549
Sales for Resale	1,032	0.0371
Private Fire Protection	898	0.0323
Public Fire Protection	11,145	0.4006
Total	\$27,822	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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)
Residential	6,165	0.8738
Commercial	631	0.0894
Industrial	18	0.0026
Other Public Authority	159	0.0225
Sales for Resale	3	0.0004
Private Fire Protection	80	0.0113
Public Fire Protection	0	0.0000
Total	7,056	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	6,165	0.8837
Commercial	631	0.0905
Industrial	18	0.0026
Other Public Authority	159	0.0228
Sales for Resale	3	0.0004
Total	6,976	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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)
Residential	\$366,372	0.5171
Commercial	100,073	0.1412
Industrial	11,698	0.0165
Other Public Authority	66,521	0.0939
Sales for Resale	51,190	0.0722
Private Fire Protection	15,663	0.0221
Public Fire Protection	97,012	0.1369
Total	<u>\$708,529</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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)
Residential	\$282,925	0.5167
Commercial	70,204	0.1282
Industrial	7,611	0.0139
Other Public Authority	45,328	0.0828
Sales for Resale	33,591	0.0613
Private Fire Protection	13,819	0.0252
Public Fire Protection	94,130	0.1719
Total	<u>\$547,608</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	\$8,790,258	0.4756
Commercial	2,913,272	0.1576
Industrial	374,473	0.0203
Other Public Authority	2,043,932	0.1106
Sales for Resale	1,639,188	0.0887
Private Fire Protection	457,396	0.0247
Public Fire Protection	2,265,673	0.1226
Total	<u>\$18,484,192</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	\$7,004,874	0.4756
Commercial	2,322,452	0.1577
Industrial	298,435	0.0203
Other Public Authority	1,629,456	0.1106
Sales for Resale	1,306,915	0.0887
Private Fire Protection	364,517	0.0247
Public Fire Protection	1,803,382	0.1224
Total	\$14,730,030	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	\$1,765,259	0.4955
Commercial	537,780	0.1509
Industrial	66,798	0.0187
Other Public Authority	368,923	0.1035
Sales for Resale	289,639	0.0813
Private Fire Protection	83,680	0.0235
Public Fire Protection	450,700	0.1265
Total	\$3,562,778	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 (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 Meters	Weighting (14)
(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	6,137.00	6,137.00	433.00	433.00	4.00	4.00	91.00	91.00	0.00	0.00	6,665.00	6,665.00
3/4	1.3	3.00	3.90	7.00	9.10	0.00	0.00	1.00	1.30	0.00	0.00	11.00	14.30
1	1.7	22.00	37.40	79.00	134.30	4.00	6.80	6.00	10.20	0.00	0.00	111.00	188.70
1-1/2	3.5	0.00	0.00	27.00	94.50	1.00	3.50	5.00	17.50	0.00	0.00	33.00	115.50
2	4.3	3.00	12.90	82.00	352.60	6.00	25.80	36.00	154.80	2.00	8.60	129.00	554.70
3	19.0	0.00	0.00	2.00	38.00	1.00	19.00	6.00	114.00	0.00	0.00	9.00	171.00
4	29.3	0.00	0.00	0.00	0.00	2.00	58.60	13.00	380.90	1.00	29.30	16.00	468.80
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	1.00	112.90	0.00	0.00	1.00	112.90	0.00	0.00	2.00	225.80
Total		<u>6,165.00</u>	<u>6,191.20</u>	<u>631.00</u>	<u>1,174.40</u>	<u>18.00</u>	<u>117.70</u>	<u>159.00</u>	<u>882.60</u>	<u>3.00</u>	<u>37.90</u>	<u>6,976.00</u>	<u>8,403.80</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	6,140.00	6,140.00	440.00	440.00	4.00	4.00	92.00	92.00	0.00	0.00	0.00	0.00	6,676.00	6,676.00
1	1.17	22.00	25.74	79.00	92.43	4.00	4.68	6.00	7.02	0.00	0.00	0.00	0.00	111.00	129.87
1-1/2	1.58	0.00	0.00	27.00	42.66	1.00	1.58	5.00	7.90	0.00	0.00	0.00	0.00	33.00	52.14
2	2.04	3.00	6.12	82.00	167.28	6.00	12.24	36.00	73.44	2.00	4.08	5.00	10.20	134.00	273.36
3	2.73	0.00	0.00	2.00	5.46	1.00	2.73	6.00	16.38	0.00	0.00	1.00	2.73	10.00	27.30
4	2.88	0.00	0.00	0.00	0.00	2.00	5.76	13.00	37.44	1.00	2.88	18.00	51.84	34.00	97.92
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.00	131.44	31.00	131.44
8	6.98	0.00	0.00	1.00	6.98	0.00	0.00	1.00	6.98	0.00	0.00	17.00	118.66	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	2.00	19.00	2.00	19.00
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>6,165.00</u>	<u>6,171.86</u>	<u>631.00</u>	<u>754.81</u>	<u>18.00</u>	<u>30.99</u>	<u>159.00</u>	<u>241.16</u>	<u>3.00</u>	<u>6.96</u>	<u>74.00</u>	<u>333.87</u>	<u>7,050.00</u>	<u>7,539.65</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	5	20	
3 -inch	9.00	0	0	
4 -inch	16.00	18	288	
6 -inch	36.00	31	1,116	
8 -inch	64.00	17	1,088	
10 -inch	100.00	2	200	
12 -inch	144.00	0	0	
Private Hydrants	26.50	7	186	
Total Private Fire Protection		80	2,898	0.2114
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
4 1/2" Valve	1- 2-1/2"	6.25	300	1,875
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	321	6,500
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	92	2,438
Total Public Fire Protection		713	10,813	0.7886
Total Fire Protection		793	13,711	1.0000

Missouri-American Water Company

Rate Making Income Statement-Cedar Hill Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 236,819
2	Other Operating Revenues *	\$ 192
3	Total Operating Revenues	\$ 237,011
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 5,979
2 Operating Expense-Collection Maintenance	\$ 310
3 Operating Expense-Pumping	\$ 4,047
4 Operating Expense-Waste Water Treatment	\$ 27,197
5 Operating Expense-Treatment & Disp Oper	\$ 264
6 Operating Expense-Treatment & Disp Maint	\$ 4,345
7 Customer Accounts	\$ 4,787
8 Administration & General - Salaries	\$ 244,526
9 Sub-Total Operating Expenses	\$ 291,455
10 Deferred Income Taxes	\$ (10,783)
11 Required Current Income Taxes	\$ -
12 Sub-Total Taxes	\$ (10,783)
13 Depreciation Expense	\$ 10,670
14 Other Operating Expense	\$ 22,453
15 Sub-Total Depreciation/Amortization	\$ 33,123
16 Return on Rate Base	\$ (32,195)
17 Total Cost of Service	\$ 281,600
18 Staff's Recommended Revenue Increase	\$ 44,589

Missouri-American Water Company

Revenue Annualizations at Current Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
Single Family Residence	559	21	581	\$ 23.52	\$ 163,847
Mobile Home in MH Park		96	96	\$ 21.17	\$ 24,265
Multi Family Residence		21	21	\$ 18.82	\$ 4,850
Commercial	33		33	\$ 23.52	\$ 9,336
Total			731		\$ 202,299

*monthly service charge includes 6,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Customer Type	Gallons*	Rate	Annual Revenue
Single Family Residence	12,459.0	\$ 2.7707	\$ 34,520
Mobile Home in MH Park	-	\$ 2.7707	\$ -
Multi Family Residence	-	\$ 2.7707	\$ -
Commercial	-	\$ 2.7707	\$ -
Total			\$ 34,520

*Usage over 6,000 gallons

Other Operating Revenues

Miscellaneous Revenues	\$ 192
Total Other Revenues	\$ 192

Total Operating Revenues

Service Charges - Retail Customers	\$ 202,299
Commodity Revenues - Retail Customers	\$ 34,520
Sub-Total Tariffed Rate Revenues	\$ 236,819
Other Operating Revenues	\$ 192
Total Operating Revenues	\$ 237,011

Missouri-American Water Company

Development of Tariffed Rates-Cedar Hill Sewer

Revenues Generated by Current Tariffed Rates	\$ 236,819
Agreed-Upon Overall Revenue Increase	\$ 44,589
Percentage Increase Needed	18.828%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Single Family Residence	\$ 23.52	\$ 27.95	\$ 2.7707	\$ 3.292
Mobile Home in MH Park	\$ 21.17	\$ 25.16	\$ 2.7707	\$ 3.292
Multi Family Residence	\$ 18.82	\$ 22.36	\$ 2.7707	\$ 3.292
Commercial	\$ 23.52	\$ 27.95	\$ 2.7707	\$ 3.292

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	559	21	581	\$ 27.95	\$ 194,697
Mobile Home in MH Park	0	96	96	\$ 25.16	\$ 28,834
Multi Family Residence	0	21	21	\$ 22.36	\$ 5,763
Commercial	33	0	33	\$ 27.95	\$ 11,094
Total	592	138	731		\$ 240,388

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Customer Type	Residential	Business	Total Sales	Rate	Annual Revenue
Single Family Residence	-	12,459.0	12,459.0	\$ 3.292	\$ 41,020
Mobile Home in MH Park	-	-	-	\$ 3.292	\$ -
Multi Family Residence	-	-	-	\$ 3.292	\$ -
Commercial	-	-	-	\$ 3.292	\$ -
Total	-	12,459.0	12,459.0		\$ 41,020

volumes adjusted as needed per net revenue annualization at current rates

Other Operating Revenues

Miscellaneous Revenues	\$ 192
Total Other Revenues	\$ 192

Total Operating Revenues

Service Charges - Retail Customers	\$ 240,388
Commodity Revenues - Retail Customers	\$ 41,020
Sub-Total Tariffed Rate Revenues	\$ 281,408
Other Operating Revenues	\$ 192
Total Revenues at Proposed Rates	\$ 281,600

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 281,600
Total Revenues at Current Rates	\$ 237,011
Increase In Revenues at Proposed Rates	\$ 44,589
Staff's Recommended Increase in Operating Revenues	\$ 44,589

Missouri-American Water Company

Residential Customer Bill Comparison-Cedar Hill Sewer

Retail Customer

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>	<u>Current Usage Rate</u>	<u>Proposed Usage Rate</u>
\$23.52	\$27.95	\$2.771	\$3.292

6,000 gallons included in base charge

MONTHLY BILL COMPARISON

based on 6,000 gallons

Current Rates

Customer Charge	\$ 23.52
Usage Charge	\$ -
Total Bill	\$ 23.52

Proposed Rates

Customer Charge	\$ 27.95
Usage Charge	\$ -
Total Bill	\$ 27.95

INCREASES

Customer Charge

\$ Increase	\$4.43
% Increase	18.83%

Usage Charge

\$ Increase	\$0.52
% Increase	18.83%

Total Bill

\$ Increase	\$4.43
% Increase	18.83%

Missouri-American Water Company

Rate Making Income Statement-Parkville Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	57,815
2	Other Operating Revenues *	\$	17
3	Total Operating Revenues	\$	57,832

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 2
2 Operating Expense-Collection Maintenance	\$ 3
3 Operating Expense-Pumping	\$ -
4 Operating Expense-Waste Water Treatment	\$ 39,388
5 Operating Expense-Treatment & Disp Oper	\$ 1,393
6 Operating Expense-Treatment & Disp Maint	\$ 328
7 Customer Accounts	\$ 739
8 Administration & General - Salaries	\$ 11,613
9 Sub-Total Operating Expenses	\$ 53,466
10 Deferred Income Taxes	\$ 237
11 Required Current Income Taxes	\$ 790
12 Sub-Total Taxes	\$ 1,027
13 Depreciation Expense	\$ 1,322
14 Other Operating Expense	\$ 5,624
15 Sub-Total Depreciation/Amortization	\$ 6,946
16 Return on Rate Base	\$ 2,714
17 Total Cost of Service	\$ 64,153
18 Staff's Recommended Revenue Increase	\$ 6,321

Missouri-American Water Company

Revenue Annualizations at Current Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	103	0	103	\$ 46.70	\$ 57,815
Total	103	0	103		\$ 57,815

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 17
Total Other Revenues	\$ 17

Total Operating Revenues

Service Charges - Retail Customers	\$ 57,815
Sub-Total Tariffed Rate Revenues	\$ 57,815
Other Operating Revenues	\$ 17
Total Operating Revenues	\$ 57,832

Missouri-American Water Company

Development of Tariffed Rates-Parkville Sewer

Revenues Generated by Current Tariffed Rates	\$	57,815
Agreed-Upon Overall Revenue Increase	\$	6,321
Percentage Increase Needed		10.934%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Residential	\$ 46.70	\$ 51.81

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	103	0	103	\$ 51.81	\$ 64,136
Total	103	0	103		\$ 64,136

monthly service charge

Other Operating Revenues

Miscellaneous Revenues - Service Lines	\$ 17
Total Other Revenues	\$ 17

Total Operating Revenues

Service Charges - Retail Customers	\$ 64,136
Sub-Total Tariffed Rate Revenues	\$ 64,136
Other Operating Revenues	\$ 17
Total Revenues at Proposed Rates	\$ 64,153

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 64,153
Total Revenues at Current Rates	\$ 57,832
Increase In Revenues at Proposed Rates	\$ 6,321
Staff's Recommended Increase in Operating Revenues	\$ 6,321

Missouri-American Water Company

Residential Customer Bill Comparison-Parkville Sewer

Retail Customers

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$46.70	\$51.81

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge	\$ 46.70
-----------------	----------

Proposed Rates

Customer Charge	\$ 51.81
-----------------	----------

INCREASES

Customer Charge

\$ Increase	\$5.11
% Increase	10.93%

Missouri-American Water Company

Rate Making Income Statement-Warren County Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 136,729
2	Other Operating Revenues *	\$ 63
3	Total Operating Revenues	\$ 136,792
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 11
2 Operating Expense-Collection Maintenance	\$ 65
3 Operating Expense-Pumping	\$ (891)
4 Operating Expense-Waste Water Treatment	\$ 14,865
5 Operating Expense-Treatment & Disp Oper	\$ 50,249
6 Operating Expense-Treatment & Disp Maint	\$ 10,691
7 Customer Accounts	\$ 3,161
8 Administration & General - Salaries	\$ 107,787
9 Sub-Total Operating Expenses	\$ 185,938
10 Deferred Income Taxes	\$ (22,084)
11 Required Current Income Taxes	\$ 101,045
12 Sub-Total Taxes	\$ 78,961
13 Depreciation Expense	\$ 155,055
14 Other Operating Expense	\$ 14,353
15 Sub-Total Depreciation/Amortization	\$ 169,408
16 Return on Rate Base	\$ 247,990
17 Total Cost of Service	\$ 682,297
18 Staff's Recommended Revenue Increase	\$ 545,505

Missouri-American Water Company

Revenue Annualizations at Current Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential Customers	Commercial Customers	Total Customers	Rate *	Annual Revenue
Flat Fee	385	2	387	\$ 29.43	\$ 136,729

Total

\$ 136,729

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 63
Total Other Revenues	\$ 63

Total Operating Revenues

Service Charges - Retail Customers	\$ 136,729
Sub-Total Tariffed Rate Revenues	\$ 136,729
Other Operating Revenues	\$ 63
Total Operating Revenues	\$ 136,792

Missouri-American Water Company

Development of Tariffed Rates-Warren County Sewer

Revenues Generated by Current Tariffed Rates	\$ 136,729
Agreed-Upon Overall Revenue Increase	\$ 545,505
Percentage Increase Needed	398.968%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Single Family Residence	\$ 29.43	\$ 146.85

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Flat Fee	385	2	387	\$ 146.85	\$ 682,234
Total	385	2	387		\$ 682,234

monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 63
Total Other Revenues	\$ 63

Total Operating Revenues

Service Charges - Retail Customers	\$ 682,234
Sub-Total Tariffed Rate Revenues	\$ 682,234
Other Operating Revenues	\$ 63
Total Revenues at Proposed Rates	\$ 682,297

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 682,297
Total Revenues at Current Rates	\$ 136,792
Increase In Revenues at Proposed Rates	\$ 545,505
Staff's Recommended Increase in Operating Revenues	\$ 545,505

Missouri-American Water Company

Residential Customer Bill Comparison-Warren County Sewer

Retail Customers

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$29.43	\$146.85

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge \$ 29.43

Proposed Rates

Customer Charge \$ 146.85

INCREASES

Customer Charge

\$ Increase \$117.42

% Increase 398.97%