

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	\$ 3,005,449	70.9%	\$ 2,766,088	71.3%	\$ 3,004,617	70.9%	\$ 238,529	8.6%	
Commercial	804,482	19.0%	\$ 758,762	19.6%	\$ 804,482	19.0%	45,720	6.0%		
Industrial	17,483	0.4%	\$ 21,985	0.6%	\$ 17,482	0.4%	(4,503)	-20.5%		
Public Authority	45,666	1.1%	\$ 46,660	1.2%	\$ 45,667	1.1%	(993)	-2.1%		
Sales for Resale	274,918	6.5%	\$ 181,325	4.7%	\$ 274,919	6.5%	93,594	51.6%		
Private Fire Service	88,751	2.1%	\$ 103,236	2.7%	\$ 88,751	2.1%	(14,485)			
Public Fire Service	-	0.0%	25	0.0%	-	0.0%	(25)	0.0%		
Total Sales	4,236,749	100.0%	3,878,081	100.1%	4,235,918	100.0%	357,837	9.2%		
Other Revenues	43,605		43,605		43,605		-	0.0%		
Total	\$ 4,280,354		\$ 3,921,686		\$ 4,279,523		\$ 357,837	9.1%		

**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
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	520,585	\$2,766,088	520,585	\$3,004,617	\$238,529	8.62%
5	Commercial	180,097	758,762	180,097	804,482	45,720	6.03%
6	Industrial	5,074	21,985	5,074	17,482	(4,503)	-20.48%
7	Other Public Authority	9,156	46,660	9,156	45,667	(993)	-2.13%
8	Other Water Utilities	71,675	181,325	71,675	274,919	93,594	51.62%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	103,236	0	88,751	(14,485)	-14.03%
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>4,235,918</u>	<u>\$357,837</u>	<u>9.23%</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>\$4,279,523</u>	<u>357,837</u>	<u>9.12%</u>
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MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

T OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED 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	1,186	816	243	6	12	106	1	2	0.0	
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0	
Purchased Water	1	104,934	69,057	23,893	672	1,217	9,507	115	472	0.0	
TOTAL SS EXPENSE - OPERATION		106,120	69,873	24,136	677	1,230	9,613	116	475	0.0	
Misc Exp Oper SS	2	472	325	97	2	5	42	0	1	0.0	
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0	
Rents Oper SS	2	150	103	31	1	2	13	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)	(10,904)	(3,246)	(78)	(165)	(1,417)	(8)	(33)	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	482	143	3	7	63	0	1	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	5,260	1,566	37	80	684	4	16	0.0	
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0	
TOTAL SS EXPENSE - MAINTENANCE		(6,883)	(4,735)	(1,410)	(34)	(72)	(615)	(3)	(14)	0.0	
TOTAL SS EXPENSE		99,237	65,138	22,727	644	1,158	8,998	113	460	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)	(718)	(214)	(5)	(11)	(93)	(9)	(37)	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	78,934	27,311	768	1,391	10,867	132	540	0.0	
Labor & Exp Oper Pump	6	56,884	37,589	11,195	267	569	4,886	461	1,917	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	31	9	0	0	4	0	2	0.0	
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0	
TOTAL PUMPING EXPENSE - OPERATION		175,788	115,837	38,301	1,030	1,950	15,664	584	2,422	0.0	

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Sales for Resale		Fire Protection		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)				
Misc Exp Oper TD	11	61,225	31,035	8,565	159	435	4,016	3,300	13,714		0.0		
Misc Exp Oper TD	11	50,582	25,640	7,076	132	359	3,318	2,726	11,330		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	60,063	16,577	308	841	7,773	6,387	26,542		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	3,425	946	18	47	443	112	463		0.0		
TD Main Maint TD	7	970	492	136	3	7	64	52	217		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	23	7	0	1	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	35,636	9,841	184	499	4,587	1,488	24,468		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	39,575	10,929	205	554	5,094	1,652	27,173		0.0		
TOTAL T & D EXPENSE		203,672	99,638	27,506	513	1,395	12,867	8,039	53,715		0.0		
CUSTOMER ACCOUNTS													
Supervision CA	13	0	0	0	0	0	0	0	0		0.0		
Meter Reading Exp CA	14	21,413	19,250	1,940	43	165	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	63,051	55,693	5,612	120	479	44	1,103	0		0.0		
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0		0.0		
Uncollectible Accts	13	13,528	11,949	1,204	26	103	9	237	0		0.0		
Misc Cust Accts Exp CA	13	3,164	2,795	282	6	24	2	55	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		101,156	89,687	9,037	194	771	71	1,396	0		0.0		

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public		Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)		
ADMINISTRATIVE AND GENERAL EXPENSES											
Salaries AG	15	77,498	48,878	10,586	217	597	4,022	1,999	11,198	0.0	
Other Supplies & Exp AG	15	2,635	1,662	360	7	20	137	68	381	0.0	
Other Supplies & Exp AG	15	24,902	15,706	3,402	70	192	1,292	642	3,598	0.0	
Other Supplies & Exp AG	15	14,519	9,157	1,983	41	112	754	375	2,098	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	245,746	154,992	33,569	688	1,892	12,754	6,340	35,510	0.0	
Outside Services AG	15	35,769	22,560	4,886	100	275	1,856	923	5,169	0.0	
Outside Services AG	15	20,137	12,700	2,751	56	155	1,045	520	2,910	0.0	
Property Insurance	15	40,191	25,348	5,490	113	309	2,086	1,037	5,808	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	1,106	240	5	14	91	45	253	0.0	
Injuries & Damages	16	145	92	20	0	1	7	3	21	0.0	
Employee Pension & Benefits	16	85,883	54,682	11,723	249	670	4,397	1,967	12,195	0.0	
Employee Pension & Benefits	16	27,676	17,621	3,778	80	216	1,417	634	3,930	0.0	
Employee Pension & Benefits	16	10,100	6,431	1,379	29	79	517	231	1,434	0.0	
Reg Commision Exp	15	996	628	136	3	8	52	26	144	0.0	
Rents AG	15	505	319	69	1	4	26	13	73	0.0	
Goodwill Advertising Exp	15	369	233	50	1	3	19	10	53	0.0	
Misc Exp AG	15	27,899	17,596	3,811	78	215	1,448	720	4,031	0.0	
Research & Development	15	0	0	0	0	0	0	0	0	0.0	
TOTAL A & G OPERATIONS		616,724	389,711	84,232	1,739	4,761	31,921	15,552	88,807	0.0	
General Plant Maint AG	15	4,342	2,738	593	12	33	225	112	627	0.0	
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0	
TOTAL A & G EXPENSE - MAINTENANCE		4,342	2,738	593	12	33	225	112	627	0.0	
TOTAL A & G EXPENSE		621,066	392,449	84,825	1,751	4,795	32,147	15,664	89,435	0.0	
Total Operation & Maintenance Expenses		1,362,347	869,670	218,328	5,115	11,898	84,297	26,032	147,007	0.0	

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

T 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						Fire Protection		
			Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Private	Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	463	318	95	2	5	41	0	1	0.0
Struct & Imp P	6	318	210	63	1	3	27	3	11	0.0
Struct & Imp WT	2	7,767	5,343	1,591	38	81	694	4	16	0.0
Struct & Imp TD	7	7,735	3,921	1,082	20	55	507	417	1,733	0.0
Struct & Imp Offices	15	1,598	1,008	218	4	12	83	41	231	0.0
Struct & Imp Store,Shop,Gar	15	519	327	71	1	4	27	13	75	0.0
Struct & Imp Misc	15	12,651	7,979	1,728	35	97	657	326	1,828	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	2,708	806	19	41	352	2	8	0.0
Supply Mains	2	2,748	1,890	563	13	29	246	1	6	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	46,302	30,596	9,112	218	463	3,977	375	1,560	0.0
Pump Equip Diesel	6	313	207	62	1	3	27	3	11	0.0
Pump Equip Other	6	3,675	2,428	723	17	37	316	30	124	0.0
WT Equip Non-Media	2	68,613	47,199	14,052	336	714	6,134	34	144	0.0
WT Equip Filter Media	2	1,934	1,330	396	9	20	173	1	4	0.0
Dist Reservoirs & Standpipe	5	75,621	47,482	13,113	250	658	6,148	1,550	6,420	0.0
Elevated Tanks & Standpipes	5	1,973	1,239	342	7	17	160	40	168	0.0
Ground Level Facilities	5	2,652	1,665	460	9	23	216	54	225	0.0
TD Mains Not Classified by	7	52,555	26,640	7,352	137	373	3,448	2,833	11,772	0.0
TD Mains 4 & Less "	4	5,022	2,546	703	13	36	329	271	1,125	0.0
TD Mains 6 to 8" "	4	49,467	25,075	6,920	129	351	3,245	2,666	11,081	0.0
TD Mains 10 to 16" "	3	88,720	58,262	17,345	408	878	7,577	825	3,425	0.0
TD Mains 18 & Grtr "	3	115	76	22	1	1	10	1	4	0.0
Fire Mains	8	1,455	0	0	0	0	0	0	1,455	0.0
Services	10	55,644	46,858	6,065	134	568	100	1,920	0	0.0
Meters Bronze Case	9	16,977	12,746	3,589	56	377	209	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	1,254	942	265	4	28	15	0	0	0.0
Meters Other-Rem Rdr Unts	9	213	160	45	1	5	3	0	0	0.0
Meter Installations	9	30,000	22,524	6,342	99	666	369	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	751	163	3	9	62	31	172	0.0
Comp & Periph Equip	15	4,926	3,107	673	14	38	256	127	712	0.0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY				Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)		Private (9)	Public (10)	
Computer Software	15	14,160	8,931	1,934	40	109	735	365	2,046	0.0
Comp Software Personal	15	1,541	972	211	4	12	80	40	223	0.0
Data Handling Equipment	15	14,400	9,082	1,967	40	111	747	372	2,081	0.0
Other Office Equipment	15	1,727	1,089	236	5	13	90	45	250	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	14	3	0	0	1	1	3	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	52	11	0	1	4	2	12	0.0
Tools,Shop,Garage Equip	15	4,036	2,546	551	11	31	209	104	583	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	3,353	2,307	687	16	35	300	2	7	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	30	19	4	0	0	2	1	4	0.0
Comm Equip Non-Telephone	15	2,374	1,497	324	7	18	123	61	343	0.0
Comm Equip Telephone	15	26	16	4	0	0	1	1	4	0.0
Misc Equipment	15	16,051	10,123	2,193	45	124	833	414	2,319	0.0
Other Tangible Property	15	0	0	0	0	0	0	0	0	0.0
Total Depreciation Expense		625,778	392,186	102,085	2,149	6,045	38,533	12,975	71,803	0.0
Amort-Other UP	18	(79,616)	(48,693)	(13,312)	(279)	(764)	(5,294)	(1,728)	(9,546)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	23,885	14,868	3,924	86	222	1,533	494	2,756	0.0
Property Taxes	18	553,032	338,234	92,467	1,936	5,309	36,777	12,001	66,309	0.0
FUTA	16	412	262	56	1	3	21	9	59	0.0
FICA	16	16,737	10,656	2,285	49	131	857	383	2,377	0.0
SUTA	16	824	525	112	2	6	42	19	117	0.0
Other Taxes & Licenses	15	995	628	136	3	8	52	26	144	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		595,885	365,174	98,980	2,077	5,679	39,282	12,932	71,761	0.0
Required Current Income Taxes	18	437,194	267,388	73,099	1,530	4,197	29,073	9,487	52,420	0.0
Utility Income Available for Return	18	1,338,766	818,789	223,842	4,686	12,852	89,028	29,051	160,518	0.0
Total Cost of Service		4,280,354	2,664,514	703,023	15,278	39,907	274,918	88,751	493,963	0.0
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	0.0
Total Cost of Service Related to Sales of Water		\$ 4,236,749	\$ 2,620,909	\$ 703,023	\$ 15,278	\$ 39,907	\$ 274,918	\$ 88,751	\$ 493,963	0.0
Reallocation of Public Fire	20		384,539	101,459	2,205	5,759	0	0	(493,963)	0.0
Total		\$ 4,236,749	\$ 3,005,449	\$ 804,482	\$ 17,483	\$ 45,666	\$ 274,918	\$ 88,751	\$ -	0.0
		\$ (43,605)	\$ (43,605)							
		\$ 4,193,144	\$ 2,961,844							

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential					Sales for Resale		Fire Protection		
			(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)			
RATE BASE												
Organization	17	\$ 2,073	\$ 1,269	\$ 346	\$ 7	\$ 20	\$ 137	\$ 45	\$ 249			0.0
Franchises	17	13	8	2	0	0	1	0	2			0.0
Land & Ld Rights SS	2	1,735	1,194	355	9	18	155	1	4			0.0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0			0.0
Land & Ld Rights WT	2	432	297	88	2	4	39	0	1			0.0
Land & Ld Rights TD	7	35,677	18,085	4,991	93	253	2,340	1,923	7,992			0.0
Land & Land Rights AG	15	142	90	19	0	1	7	4	21			0.0
Struct & Imp SS	2	10,618	7,304	2,175	52	110	949	5	22			0.0
Struct & Imp P	6	11,118	7,347	2,188	52	111	955	90	375			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	222,928	66,370	1,588	3,370	28,972	162	681			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	267,750	135,722	37,458	696	1,901	17,564	14,432	59,976			0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0			0.0
Struct & Imp Offices	15	28,821	18,177	3,937	81	222	1,496	744	4,165			0.0
Struct & Imp Leasehold	15	106	67	14	0	1	6	3	15			0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0			0.0
Struct & Imp Store,Shop,Gar	15	18,595	11,728	2,540	52	143	965	480	2,687			0.0
Struct & Imp Misc	15	509,106	321,093	69,544	1,425	3,920	26,423	13,135	73,566			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	102,625	30,553	731	1,552	13,337	75	313			0.0
Supply Mains	2	125,830	86,558	25,770	617	1,309	11,249	63	264			0.0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0			0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0			0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0			0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0			0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0			0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Electric	6	1,655,701	1,094,087	325,842	7,782	16,557	142,225	13,411	55,797			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	8,225	2,450	59	124	1,069	101	419			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	81,051	53,559	15,951	381	811	6,962	657	2,731			0.0
Pump Equip Other	6	68,098	44,999	13,402	320	681	5,850	552	2,295			0.0
WT Equip Non-Media	2	1,833,430	1,261,216	375,486	8,984	19,068	163,909	917	3,850			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	46,867	13,953	334	709	6,091	34	143			0.0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Commercial		Industrial		Public Authorities	Sales for Resale	Fire Protection		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)						
Total Utility Plant in Service		24,528,899	15,011,940	4,091,576	86,345	233,904	1,625,794	532,609	2,946,731					0.0	
Other Rate Base Items															
Add:															
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0	0	0	0	0.0	
Cash Working Capital	15	(148,733)	(93,806)	(20,317)	(416)	(1,145)	(7,719)	(3,837)	(21,492)					0.0	
Materials and Supplies	15	53,718	33,880	7,338	150	414	2,788	1,386	7,762					0.0	
Prepayments	15	14,510	9,151	1,982	41	112	753	374	2,097					0.0	
OPEB tracker	16	16,726	10,649	2,283	49	130	856	383	2,375					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	(103,851)	(63,567)	(17,322)	(363)	(987)	(6,885)	(2,254)	(12,473)					0.0	
Deferred Income Taxes	17	4,747	2,906	792	17	45	315	103	570					0.0	
Pensions	16	(232,790)	(148,217)	(31,776)	(675)	(1,816)	(11,919)	(5,331)	(33,056)					0.0	
Total Other Rate Base Elements		(395,673)	(249,004)	(57,020)	(1,199)	(3,247)	(21,811)	(9,175)	(54,216)					0.0	
Total Original Cost Measure of Value		\$ 24,133,226	\$ 14,762,936	\$ 4,034,556	\$ 85,147	\$ 230,657	\$ 1,603,983	\$ 523,433	\$ 2,892,514					0.0	

T&D OP BASIS FOR FACTOR 11	6,666	3,379	933	17	47	437	359	1,493	0.0
FACTOR 11		0.5069	0.1399	0.0026	0.0071	0.0656	0.0539	0.2240	1.0000
T&D Mnt BASIS FOR FACTOR 12	8,480	3,940	1,088	21	55	507	164	2,705	0.0
FACTOR 12		0.4646	0.1283	0.0024	0.0065	0.0598	0.0194	0.3190	1.0000
A&G BASIS FOR FACTOR 15	387,389	244,325	52,922	1,098	2,998	20,087	9,979	55,980	0.0
FACTOR 15		0.6307	0.1366	0.0028	0.0077	0.0519	0.0258	0.1445	1.0000
LABOR BASIS FOR FACTOR 16	397,713	253,259	54,304	1,134	3,089	20,345	9,123	56,459	0.0
FACTOR 16		0.6367	0.1365	0.0029	0.0078	0.0512	0.0229	0.1420	1.0000
UPIS BASIS FOR FACTOR 17	24,526,813	15,010,663	4,091,228	86,338	233,884	1,625,656	532,564	2,946,480	0.0
FACTOR 17		0.6121	0.1668	0.0035	0.0095	0.0663	0.0217	0.1201	1.0000
RATE BASE BASIS FOR FACTOR 18	24,133,226	14,762,936	4,034,556	85,147	230,657	1,603,983	523,433	2,892,514	0.0
FACTOR 18		0.6116	0.1672	0.0035	0.0096	0.0665	0.0217	0.1199	1.0000
TOTAL COS BASIS FOR FACTOR 19	4,255,473	2,649,018	698,962	15,189	39,677	273,333	88,231	491,063	0.0
FACTOR 19		0.6225	0.1643	0.0036	0.0093	0.0642	0.0207	0.1154	1.0000
COS w/o Fire Factor 20	3,422,722	2,664,514	703,023	15,278	39,907				3,422,722
FACTOR 20		0.7785	0.2054	0.0045	0.0117				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	0.6581	0.2277	0.0064	0.0116	0.0906	0.0011	0.0045	1.0000
2	0.6879	0.2048	0.0049	0.0104	0.0894	0.0005	0.0021	1.0000
3	0.6567	0.1955	0.0046	0.0099	0.0854	0.0093	0.0386	1.0000
4	0.5069	0.1399	0.0026	0.0071	0.0656	0.0539	0.2240	1.0000
5	0.6279	0.1734	0.0033	0.0087	0.0813	0.0205	0.0849	1.0000
6	0.6608	0.1968	0.0047	0.0100	0.0859	0.0081	0.0337	1.0000
7	0.5069	0.1399	0.0026	0.0071	0.0656	0.0539	0.2240	1.0000

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection				
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)			
			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	0.5069	0.1399	0.0026	0.0071	0.0656	0.0539	0.2240	-	1.0000
			12	0.4646	0.1283	0.0024	0.0065	0.0598	0.0194	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	0.6307	0.1366	0.0028	0.0077	0.0519	0.0258	0.1445	-	1.0000
			16	0.6367	0.1365	0.0029	0.0078	0.0512	0.0229	0.1420	-	1.0000
			17	0.6121	0.1668	0.0035	0.0095	0.0663	0.0217	0.1201	-	1.0000
			18	0.6116	0.1672	0.0035	0.0096	0.0665	0.0217	0.1199	-	1.0000
			19	0.6225	0.1643	0.0036	0.0093	0.0642	0.0207	0.1154	-	1.0000
			20	0.7785	0.2054	0.0045	0.0117	-	-	-	-	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
Labor & Exp Oper SS	2	1,186	547	636	0	0	0	3
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	104,934	104,346	0	0	0	0	588
TOTAL SS EXPENSE - OPERATION		106,120	104,893	636	0	0	0	591
Misc Exp Oper SS	2	472	217	253	0	0	0	1
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	150	69	80	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	(15,851)	(7,304)	(8,506)	0	0	0	(41)
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	700	323	376	0	0	0	2
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	7,646	3,523	4,103	0	0	0	20
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		(6,883)	(3,172)	(3,693)	0	0	0	(18)
TOTAL SS EXPENSE		99,237	101,721	(3,057)	0	0	0	573
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,086)	(481)	(560)	0	0	0	(45)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	119,943	119,271	0	0	0	0	672
Labor & Exp Oper Pump	6	56,884	25,188	29,318	0	0	0	2,378
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	47	21	24	0	0	0	2
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		175,788	143,999	28,783	0	0	0	3,006

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	61,225	13,690	0	30,521	0	0	0	17,014
Misc Exp Oper TD	11	50,582	11,310	0	25,215	0	0	0	14,057
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	26,494	0	59,067	0	0	0	32,928
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	1,511	0	3,368	0	0	0	575
TD Main Maint TD	7	970	217	0	484	0	0	0	270
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	0	0	0	31	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	15,624	0	34,838	284	0	0	25,956
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	17,352	0	38,690	315	0	0	28,825
TOTAL T & D EXPENSE		203,672	43,846	0	97,757	315	0	0	61,754
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	21,413	0	0	0	0	0	21,413	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	0	0	0	0	0	61,948	1,103
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	13,528	0	0	0	0	0	13,291	237
Misc Cust Accts Exp CA	13	3,164	0	0	0	0	0	3,109	55
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	0	0	0	0	0	99,760	1,396

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	77,498	16,391	8,548	19,475	54	0	19,870	13,159
Other Supplies & Exp AG	15	2,635	557	291	662	2	0	676	447
Other Supplies & Exp AG	15	24,902	5,267	2,747	6,258	17	0	6,385	4,228
Other Supplies & Exp AG	15	14,519	3,071	1,601	3,649	10	0	3,723	2,465
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
Mgmt Fees-Other ITS	15	245,746	51,975	27,106	61,756	172	0	63,009	41,728
Outside Services AG	15	35,769	7,565	3,945	8,989	25	0	9,171	6,074
Outside Services AG	15	20,137	4,259	2,221	5,060	14	0	5,163	3,419
Property Insurance	15	40,191	8,500	4,433	10,100	28	0	10,305	6,824
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	371	193	441	1	0	450	298
Injuries & Damages	16	145	30	17	34	0	0	39	24
Employee Pension & Benefits	16	85,883	17,984	10,357	20,105	77	0	23,206	14,154
Employee Pension & Benefits	16	27,676	5,795	3,338	6,479	25	0	7,478	4,561
Employee Pension & Benefits	16	10,100	2,115	1,218	2,364	9	0	2,729	1,664
Reg Commision Exp	15	996	211	110	250	1	0	255	169
Rents AG	15	505	107	56	127	0	0	129	86
Goodwill Advertising Exp	15	369	78	41	93	0	0	95	63
Misc Exp AG	15	27,899	5,901	3,077	7,011	20	0	7,153	4,737
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		616,724	130,177	69,300	152,853	456	0	159,837	104,101
General Plant Maint AG	15	4,342	918	479	1,091	3	0	1,113	737
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		4,342	918	479	1,091	3	0	1,113	737
TOTAL A & G EXPENSE		621,066	131,095	69,779	153,944	460	0	160,950	104,838
Total Operation & Maintenance Expenses		1,362,347	563,705	112,678	251,702	774	0	260,710	172,778

			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
Struct & Imp P	6	318	141	164	0	0	0	0	13
Struct & Imp WT	2	7,767	3,579	4,168	0	0	0	0	20
Struct & Imp TD	7	7,735	1,730	0	3,856	0	0	0	2,150
Struct & Imp Offices	15	1,598	338	176	402	1	0	410	271
Struct & Imp Store,Shop,Gar	15	519	110	57	130	0	0	133	88
Struct & Imp Misc	15	12,651	2,676	1,395	3,179	9	0	3,244	2,148
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	1,814	2,113	0	0	0	0	10
Supply Mains	2	2,748	1,266	1,475	0	0	0	0	7
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	46,302	20,503	23,864	0	0	0	0	1,935
Pump Equip Diesel	6	313	139	161	0	0	0	0	13
Pump Equip Other	6	3,675	1,627	1,894	0	0	0	0	154
WT Equip Non-Media	2	68,613	31,617	36,818	0	0	0	0	178
WT Equip Filter Media	2	1,934	891	1,038	0	0	0	0	5
Dist Reservoirs & Standpipe	5	75,621	20,947	0	46,704	0	0	0	7,970
Elevated Tanks & Standpipes	5	1,973	547	0	1,219	0	0	0	208
Ground Level Facilities	5	2,652	735	0	1,638	0	0	0	280
TD Mains Not Classified by	7	52,555	11,751	0	26,199	0	0	0	14,605
TD Mains 4 & Less "	4	5,022	1,123	0	2,503	0	0	0	1,396
TD Mains 6 to 8" "	4	49,467	11,061	0	24,659	0	0	0	13,747
TD Mains 10 to 16" "	3	88,720	39,028	45,442	0	0	0	0	4,250
TD Mains 18 & Grtr "	3	115	51	59	0	0	0	0	6
Fire Mains	8	1,455	0	0	0	0	0	0	1,455
Services	10	55,644	0	0	0	0	53,724	0	1,920
Meters Bronze Case	9	16,977	0	0	0	16,977	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,254	0	0	0	1,254	0	0	0
Meters Other-Rem Rdr Unts	9	213	0	0	0	213	0	0	0
Meter Installations	9	30,000	0	0	0	30,000	0	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	252	131	299	1	0	305	202
Comp & Periph Equip	15	4,926	1,042	543	1,238	3	0	1,263	836

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Computer Software	15	14,160	2,995	1,562	3,558	10	0	3,631	2,404
Comp Software Personal	15	1,541	326	170	387	1	0	395	262
Data Handling Equipment	15	14,400	3,046	1,588	3,619	10	0	3,692	2,445
Other Office Equipment	15	1,727	365	190	434	1	0	443	293
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	22	5	2	6	0	0	6	4
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	17	9	21	0	0	21	14
Tools,Shop,Garage Equip	15	4,036	854	445	1,014	3	0	1,035	685
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,353	1,545	1,799	0	0	0	0	9
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	30	6	3	8	0	0	8	5
Comm Equip Non-Telephone	15	2,374	502	262	597	2	0	609	403
Comm Equip Telephone	15	26	5	3	7	0	0	7	4
Misc Equipment	15	16,051	3,395	1,770	4,034	11	0	4,115	2,725
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		625,778	166,240	127,552	125,709	48,497	53,724	19,316	84,741
Amort-Other UP	18	(79,616)	(22,921)	(17,683)	(17,221)	(5,621)	(4,180)	(725)	(11,266)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	23,885	7,751	4,166	4,873	1,168	965	1,715	3,248
Property Taxes	18	553,032	159,218	122,828	119,621	39,044	29,034	5,033	78,254
FUTA	16	412	86	50	96	0	0	111	68
FICA	16	16,737	3,505	2,018	3,918	15	0	4,522	2,758
SUTA	16	824	173	99	193	1	0	223	136
Other Taxes & Licenses	15	995	210	110	250	1	0	255	169
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		595,885	170,943	129,271	128,951	40,229	29,999	11,859	84,633
Required Current Income Taxes	18	437,194	125,868	97,101	94,565	30,866	22,953	3,978	61,863
Utility Income Available for Return	18	1,338,766	385,431	297,340	289,575	94,517	70,285	12,183	189,435
Total Cost of Service		4,280,354	1,389,264	746,259	873,280	209,262	172,781	307,322	582,185
Less: Other Water Revenues	19	43,605	14,150	7,605	8,895	2,132	1,762	3,131	5,930
Billing and Collecting Services									
Total Other Water Revenues		43,605	14,150	7,605	8,895	2,132	1,762	3,131	5,930
Total Cost of Service Related to Sales of Water		4,323,959	1,403,414	753,864	882,176	211,394	174,543	310,452	588,116
Reallocation of Public Fire	20	0	228,112	122,503	143,348		0	0	(493,963)
Total		\$ 4,323,959	\$ 1,631,526	\$ 876,367	\$ 1,025,524	\$ 211,394	\$ 174,543	\$ 310,452	\$ 94,153

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	2,073	595	458	449	145	108	25	294
Franchises	17	13	4	3	3	1	1	0	2
Land & Ld Rights SS	2	1,735	799	931	0	0	0	0	5
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	199	232	0	0	0	0	1
Land & Ld Rights TD	7	35,677	7,977	0	17,785	0	0	0	9,915
Land & Land Rights AG	15	142	30	16	36	0	0	36	24
Struct & Imp SS	2	10,618	4,893	5,698	0	0	0	0	28
Struct & Imp P	6	11,118	4,923	5,730	0	0	0	0	465
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	149,331	173,896	0	0	0	0	843
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	267,750	59,869	0	133,473	0	0	0	74,408
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	28,821	6,096	3,179	7,243	20	0	7,390	4,894
Struct & Imp Leasehold	15	106	22	12	27	0	0	27	18
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	18,595	3,933	2,051	4,673	13	0	4,768	3,157
Struct & Imp Misc	15	509,106	107,676	56,154	127,938	356	0	130,535	86,446
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	68,745	80,053	0	0	0	0	388
Supply Mains	2	125,830	57,982	67,520	0	0	0	0	327
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	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	733,144	853,348	0	0	0	0	69,208
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	5,512	6,415	0	0	0	0	520
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	81,051	35,889	41,774	0	0	0	0	3,388
Pump Equip Other	6	68,098	30,154	35,098	0	0	0	0	2,846
WT Equip Non-Media	2	1,833,430	844,845	983,819	0	0	0	0	4,767
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	31,394	36,559	0	0	0	0	177

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Total Utility Plant in Service	24,528,899	7,038,784	5,415,736	5,312,112	1,711,473	1,272,477	299,561	3,478,755
Other Rate Base Items								
Add:								
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0
Cash Working Capital	15	(148,733)	(31,457)	(16,405)	(37,377)	(104)	(38,135)	(25,255)
Materials and Supplies	15	53,718	11,361	5,925	13,499	38	13,773	9,121
Prepayments	15	14,510	3,069	1,600	3,646	10	3,720	2,464
OPEB tracker	16	16,726	3,502	2,017	3,916	15	4,519	2,756
Premature Retirement	17	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0
Less:								
Interest Expense Offset	17	(103,851)	(29,795)	(22,930)	(22,494)	(7,249)	(1,267)	(14,726)
Deferred Income Taxes	17	4,747	1,362	1,048	1,028	331	58	673
Pensions	16	(232,790)	(48,746)	(28,074)	(54,496)	(210)	(62,900)	(38,364)
Total Other Rate Base Elements		(395,673)	(90,704)	(56,819)	(92,277)	(7,168)	(80,231)	(63,330)
Total Original Cost Measure of Value	\$ 24,133,226	\$ 6,948,081	\$ 5,358,916	\$ 5,219,835	\$ 1,704,305	\$ 1,267,333	\$ 219,330	\$ 3,415,425

T&D OP BASIS FOR FACTOR 11	6,666	1,491	0	3,323	0	0	0	1,852
FACTOR 11		0.2236	0.0000	0.4985	0.0000	0.0000	0.0000	0.2779
T&D Mnt BASIS FOR FACTOR 12	8,480	1,728	0	3,852	31	0	0	2,869
FACTOR 12		0.2037	0.0000	0.4542	0.0037	0.0000	0.0000	0.3384
A&G BASIS FOR FACTOR 15	388,990	82,291	42,899	97,757	315	0	99,760	65,968
FACTOR 15		0.2115	0.1103	0.2513	0.0007	0.0000	0.2564	0.1698
LABOR BASIS FOR FACTOR 16	397,713	83,286	47,953	93,109	372	0	107,453	65,541
FACTOR 16		0.2094	0.1206	0.2341	0.0009	0.0000	0.2702	0.1648
UPIS BASIS FOR FACTOR 17	24,526,813	7,038,186	5,415,275	5,311,660	1,711,328	1,272,369	299,536	3,478,460
FACTOR 17		0.2869	0.2208	0.2166	0.0698	0.0519	0.0122	0.1418
RATE BASE BASIS FOR FACTOR 18	24,133,226	6,948,081	5,358,916	5,219,835	1,704,305	1,267,333	219,330	3,415,425
FACTOR 18		0.2879	0.2221	0.2163	0.0706	0.0525	0.0091	0.1415
TOTAL COS BASIS FOR FACTOR 19	4,255,473	1,381,303	741,984	868,158	208,093	171,817	305,351	578,768
FACTOR 19		0.3245	0.1744	0.2040	0.0489	0.0404	0.0718	0.1360
TOTAL COS BASIS FOR FACTOR 20	3,008,804	1,389,264	746,259	873,280				
FACTOR 20		0.4618	0.2480	0.2902				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9944	-	-	-	-	-	0.0056
2	0.4608	0.5366	-	-	-	-	0.0026
3	0.4399	0.5122	-	-	-	-	0.0479
4	0.2236	-	0.4985	-	-	-	0.2779
5	0.2770	-	0.6176	-	-	-	0.1054
6	0.4428	0.5154	-	-	-	-	0.0418
7	0.2236	-	0.4985	-	-	-	0.2779

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9655	-	0.0345
11	0.2236	-	0.4985	-	-	-	0.2779
12	0.2037	-	0.4542	0.0037	-	-	0.3384
13	-	-	-	-	-	0.9825	0.0175
14	-	-	-	-	-	1.0000	-
15	0.2115	0.1103	0.2513	0.0007	-	0.2564	0.1698
16	0.2094	0.1206	0.2341	0.0009	-	0.2702	0.1648
17	0.2869	0.2208	0.2166	0.0698	0.0519	0.0122	0.1418
18	0.2879	0.2221	0.2163	0.0706	0.0525	0.0091	0.1415
19	0.3245	0.1744	0.2040	0.0489	0.0404	0.0718	0.1360
20	0.4618	0.2480	0.2902				

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 <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	1,426.26	0.6581
Commercial	493.42	0.2277
Industrial	13.90	0.0064
Other Public Authority	25.08	0.0116
Sales for Resale	196.37	0.0906
Private Fire Protection	2.33	0.0011
Public Fire Protection	9.67	0.0045
Total	<u><u>2,167</u></u>	<u><u>1.0000</u></u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x 0.4634</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x 0.5366</u>	
Residential	0.6581	0.3050	0.7135	0.3829	0.6879
Commercial	0.2277	0.1055	0.1851	0.0993	0.2048
Industrial	0.0064	0.0030	0.0035	0.0019	0.0049
Other Public Authority	0.0116	0.0054	0.0094	0.0050	0.0104
Sales for Resale	0.0906	0.0420	0.0884	0.0474	0.0894
Private Fire Protection	0.0011	0.0005			0.0005
Public Fire Protection	0.0045	0.0021			0.0021
Total	<u><u>1.0000</u></u>	<u><u>0.4635</u></u>	<u><u>0.9999</u></u>	<u><u>0.5365</u></u>	<u><u>1.0000</u></u>

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

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER 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	1,426	1.00	1,426	0.7136
Commercial	493	0.75	370	0.1851
Industrial	14	0.50	7	0.0035
Other Public Authority	25	0.75	19	0.0094
Sales for Resale	196	0.90	177	0.0884
Total	2,155		1,999	1.0000

The weighting of the factors is based on the maximum day ratio of 2.14, based on a review of maximum day ratios experienced during the period 1994 through 2006 (see Schedule D and DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.4634
Maximum Day Extra Capacity	1.16	0.5366
Total	2.16	1.0000

* Ratio of maximum day to average day minus 1.0.

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	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.4424		0.5122		0.0454	
Residential	0.6581	0.2911	0.7136	0.3655			0.6567
Commercial	0.2277	0.1007	0.1851	0.0948			0.1955
Industrial	0.0064	0.0028	0.0035	0.0018			0.0046
Other Public Authority	0.0116	0.0051	0.0094	0.0048			0.0099
Sales for Resale	0.0906	0.0401	0.0884	0.0453			0.0854
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	0.4423	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><u>2.16</u></u>	5,049,386	0.9546
Fire Protection		<u>240,000</u>	<u>0.0454</u>
Total		<u><u>5,289,386</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 5).

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	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2248		0.4985		0.2767	
Residential	59.4	0.6581	0.1479	0.7202	0.3590			0.5069
Commercial	20.6	0.2277	0.0512	0.1779	0.0887			0.1399
Industrial	0.6	0.0064	0.0014	0.0024	0.0012			0.0026
Other Public Authority	1.0	0.0116	0.0026	0.0090	0.0045			0.0071
Sales for Resale	8.2	0.0906	0.0204	0.0906	0.0452			0.0656
Private Fire Protection	0.1	0.0011	0.0002			0.1941	0.0537	0.0539
Public Fire Protection	0.4	0.0045	0.0010			0.8059	0.2230	0.2240
Total	90.3	1.0000	0.2247	1.0001	0.4986	1.0000	0.2767	1.0000

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

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

FACTOR 4. Continued

**ALLOCATION OF COSTS 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	0.2248
Maximum Hour Extra Capacity	<u>2.22</u>	<u>3,603</u>	<u>0.4985</u>
Subtotal	<u>3.22</u>	5,228	0.7233
Fire Protection		<u>2,000</u>	<u>0.2767</u>
Total		<u>7,228</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	59.4	3.50	208.0	0.7201
Commercial	20.6	2.50	51.4	0.1779
Industrial	0.6	1.20	0.7	0.0024
Other Public Authority	1.0	2.50	2.6	0.0090
Sales for Resale	<u>8.2</u>	3.20	<u>26.2</u>	<u>0.0906</u>
Total	<u>89.8</u>		<u>288.9</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2785		0.6176		0.1039	
Residential	59.4	0.6579	0.1832	0.7201	0.4447			0.6279
Commercial	20.6	0.2281	0.0635	0.1779	0.1099			0.1734
Industrial	0.6	0.0066	0.0018	0.0024	0.0015			0.0033
Other Public Authority	1.0	0.0111	0.0031	0.0090	0.0056			0.0087
Sales for Resale	8.2	0.0908	0.0253	0.0906	0.0560			0.0813
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	90.3	1.0000	0.2784	1.0000	0.6177	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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	31.08	0.2785
Extra Capacity Maximum Hour	<u>2.22</u>	<u>68.92</u>	<u>0.6176</u>
Total	<u><u>3.22</u></u>	<u><u>100.00</u></u>	<u><u>0.8961</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.1358		0.8642		0.0000	
Residential	0.6879	0.0934	0.6567	0.5675	0.5069	0.0000	0.6608
Commercial	0.2048	0.0278	0.1955	0.1690	0.1399	0.0000	0.1968
Industrial	0.0049	0.0007	0.0046	0.0040	0.0026	0.0000	0.0047
Other Public Authority	0.0104	0.0014	0.0099	0.0086	0.0071	0.0000	0.0100
Sales for Resale	0.0894	0.0121	0.0854	0.0738	0.0656	0.0000	0.0859
Private Fire Protection	0.0005	0.0001	0.0093	0.0080	0.0539	0.0000	0.0081
Public Fire Protection	0.0021	0.0003	0.0386	0.0334	0.2240	0.0000	0.0337
Total	1.0000	0.1358	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	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0000		1.0000	
Residential	0.6567	0.0000	0.5069	0.5069	0.5069
Commercial	0.1955	0.0000	0.1399	0.1399	0.1399
Industrial	0.0046	0.0000	0.0026	0.0026	0.0026
Other Public Authority	0.0099	0.0000	0.0071	0.0071	0.0071
Sales for Resale	0.0854	0.0000	0.0656	0.0656	0.0656
Private Fire Protection	0.0093	0.0000	0.0539	0.0539	0.0539
Public Fire Protection	0.0386	0.0000	0.2240	0.2240	0.2240
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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification (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 Schedule 4 and summarized below.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (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	<u>208</u>	<u>0.0345</u>
Total	<u><u>6,019</u></u>	<u><u>1.0000</u></u>

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	\$ 3,379	0.5069
Commercial	933	0.1399
Industrial	17	0.0026
Other Public Authority	47	0.0071
Sales for Resale	437	0.0656
Private Fire Protection	359	0.0539
Public Fire Protection	1,493	0.2240
Total	<u>6,666</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 3,940	0.4646
Commercial	1,088	0.1283
Industrial	21	0.0024
Other Public Authority	55	0.0065
Sales for Resale	507	0.0598
Private Fire Protection	164	0.0194
Public Fire Protection	2,705	0.3190
Total	<u>\$8,480</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 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	<u>5,662</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	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	<u>5,563</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$244,325	0.6307
Commercial	52,922	0.1366
Industrial	1,098	0.0028
Other Public Authority	2,998	0.0077
Sales for Resale	20,087	0.0519
Private Fire Protection	9,979	0.0258
Public Fire Protection	55,980	0.1445
 Total	 \$387,389	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$253,259	0.6367
Commercial	54,304	0.1365
Industrial	1,134	0.0029
Other Public Authority	3,089	0.0078
Sales for Resale	20,345	0.0512
Private Fire Protection	9,123	0.0229
Public Fire Protection	56,459	0.1420
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	\$15,010,663	0.6121
Commercial	4,091,228	0.1668
Industrial	86,338	0.0035
Other Public Authority	233,884	0.0095
Sales for Resale	1,625,656	0.0663
Private Fire Protection	532,564	0.0217
Public Fire Protection	2,946,480	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 Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$14,762,936	0.6116
Commercial	4,034,556	0.1672
Industrial	85,147	0.0035
Other Public Authority	230,657	0.0096
Sales for Resale	1,603,983	0.0665
Private Fire Protection	523,433	0.0217
Public Fire Protection	2,892,514	0.1199
Total	<u>\$24,133,226</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	\$2,649,018	0.6226
Commercial	698,962	0.1643
Industrial	15,189	0.0036
Other Public Authority	39,677	0.0093
Sales for Resale	273,333	0.0642
Private Fire Protection	88,231	0.0207
Public Fire Protection	491,063	0.1154
Total	<u>\$4,255,473</u>	<u>1.0001</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 (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	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	<u>50</u>	<u>1,325</u>	
Total Private Fire Protection		<u>99</u>	<u>3,018</u>	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	<u>422</u>	<u>11,183</u>
Total Public Fire Protection		<u>637</u>	<u>12,527</u>	<u>0.8059</u>
Total Fire Protection		<u><u>736</u></u>	<u><u>15,545</u></u>	<u><u>1.0000</u></u>

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	\$ 8,452,745	86.4%	\$ 8,494,326	84.8%	\$ 8,452,745	86.4%	\$ (41,581)	-0.5%
Commercial	905,674	9.3%	\$ 1,110,547	11.1%	\$ 905,673	9.2%	(204,874)	-18.4%
Industrial	1,163	0.0%	\$ 2,015	0.0%	\$ 1,164	0.0%	(851)	-42.2%
Public Authority	200,465	2.1%	\$ 259,173	2.6%	\$ 200,466	2.1%	(58,707)	-22.7%
Sales for Resale	0	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	218,564	2.2%	\$ 147,616	1.5%	\$ 218,565	2.2%	70,949	
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	9,778,612	100.0%	10,013,677	100.0%	9,778,613	99.9%	(235,064)	-2.3%
Other Revenues	287,351		287,351		287,351		-	0.0%
Total	\$ 10,065,963		\$ 10,301,028		\$ 10,065,964		\$ (235,064)	-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	\$8,452,745	(\$41,581)	-0.49%
5	Commercial	447,301	1,110,547	447,301	905,673	(204,874)	-18.45%
6	Industrial	830	2,015	830	1,164	(851)	-42.23%
7	Other Public Authority	91,213	259,173	91,213	200,466	(58,707)	-22.65%
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	218,565	70,949	48.06%
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>9,778,613</u>	<u>(\$235,064)</u>	<u>-2.35%</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>\$10,065,964</u>	<u>(235,064)</u>	<u>-2.28%</u>
25							
26							
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MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
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	6,361	868	1	177	0	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	6,361	868	1	177	0	3	13	0.0
Misc Exp Oper SS	2	1,225	1,050	143	0	29	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
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	3,457	2,962	404	1	82	0	1	6	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		4,682	4,012	547	1	111	0	2	8	0.0
TOTAL SS EXPENSE		12,105	10,373	1,415	2	288	0	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	31,053	4,929	7	1,004	0	33	145	0.0
Labor & Exp Oper Pump	6	22,954	18,802	2,539	2	516	0	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	49,854	7,468	10	1,520	0	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	29,166	23,890	3,226	3	656	0	265	1,126	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		29,166	23,890	3,226	3	656	0	265	1,126	0.0
TOTAL PUMPING EXPENSES		89,291	73,744	10,693	13	2,176	0	508	2,157	0.0

MISSOURI-AMERICAN WATER COMPANY
 ST. CHARLES DISTRICT
 SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2007, UPDATED TO MARCH 31, 2008, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
WATER TREATMENT										
Super & Eng Oper WT	2	16	14	2	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	170	23	0	5	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	2	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	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	185	25	0	5	0	0	0	0.0
Super & Eng Maint WT	2	27	23	3	0	1	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	3	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		30	26	4	0	1	0	0	0	0.0
TOTAL WT EXPENSE		246	211	29	0	6	0	0	0	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	90	63	8	0	2	0	4	14	0.0
Storage Facility Exp	5	40	26	3	0	1	0	2	8	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	321,021	220,220	27,833	32	5,682	0	12,809	54,445	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	19,773	943	2	178	2	789	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	16,724	11,710	1,405	2	286	0	664	2,657	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	251,793	30,192	36	6,148	2	14,268	57,125	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	6,346	4,127	522	1	107	0	303	1,286	0.0
TD Main Maint TD	7	33,636	23,074	2,916	3	595	0	1,342	5,705	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	1,021	49	0	9	0	41	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	3,339	2,798	357	0	184	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	148,411	53,027	6,575	15	1,529	0	2,879	84,386	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		235,211	84,047	10,419	19	2,423	0	4,565	133,736	0.0
TOTAL T & D EXPENSE		594,774	335,840	40,610	55	8,572	3	18,833	190,862	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
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	105,802	7,706	14	1,420	0	2,686	22,991	0.0
Other Supplies & Exp AG	15	61	46	3	0	1	0	1	10	0.0
Other Supplies & Exp AG	15	63,747	47,963	3,493	6	644	0	1,218	10,423	0.0
Other Supplies & Exp AG	15	70,671	53,173	3,873	7	714	0	1,350	11,555	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- 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	1,038,746	781,552	56,923	104	10,491	0	19,840	169,835	0.0
Outside Services AG	15	88,409	66,519	4,845	9	893	0	1,689	14,455	0.0
Outside Services AG	15	582	438	32	0	6	0	11	95	0.0
Property Insurance	15	135,285	101,788	7,414	14	1,366	0	2,584	22,119	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	8,777	639	1	118	0	223	1,907	0.0
Injuries & Damages	16	262	196	14	0	3	0	5	44	0.0
Employee Pension & Benefits	16	265,043	198,279	14,630	27	2,703	0	5,115	44,289	0.0
Employee Pension & Benefits	16	118,983	89,011	6,568	12	1,214	0	2,296	19,882	0.0
Employee Pension & Benefits	16	45,707	34,193	2,523	5	466	0	882	7,638	0.0
Reg Commision Exp	15	4,558	3,429	250	0	46	0	87	745	0.0
Rents AG	15	6,786	5,106	372	1	69	0	130	1,110	0.0
Goodwill Advertising Expense	15	1,061	798	58	0	11	0	20	173	0.0
Misc Exp AG	15	244,133	183,686	13,378	24	2,466	0	4,663	39,916	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		2,236,319	1,680,757	122,722	224	22,630	0	42,800	367,186	0.0
General Plant Maint AG	15	17,590	13,235	964	2	178	0	336	2,876	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		17,590	13,235	964	2	178	0	336	2,876	0.0
TOTAL A & G EXPENSE		2,253,909	1,693,992	123,686	225	22,807	0	43,136	370,062	0.0
Total Operation & Maintenance Expenses		3,470,525	2,612,492	193,223	296	35,722	3	65,687	563,103	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
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				Public		Sales for		Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Authorities (7)	Resale (8)	Private (9)	Public (10)			
DEPRECIATION EXPENSE												
Struct & Imp P	6	30,112	24,665	3,330	3	678	0	274	1,162	0.0		
Struct & Imp SS	2	53	45	6	0	1	0	0	0	0.0		
Struct & Imp TD	7	25,241	17,315	2,188	3	447	0	1,007	4,281	0.0		
Struct & Imp Offices	15	8,580	6,456	470	1	87	0	164	1,403	0.0		
Struct & Imp Store,Shop,Gar	15	1,211	911	66	0	12	0	23	198	0.0		
Struct & Imp Misc	15	130	98	7	0	1	0	2	21	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	4,105	554	1	113	0	46	193	0.0		
Pump Equip Electric	6	56,076	45,932	6,202	6	1,262	0	510	2,165	0.0		
Pump Equip Other	7	1,758	1,206	152	0	31	0	70	298	0.0		
WT Equip Non-Media	2	477	409	56	0	11	0	0	1	0.0		
Dist Reservoirs & Standpipe	5	36,483	23,725	3,003	4	613	0	1,744	7,395	0.0		
Elevated Tanks & Standpipes	5	3,233	2,102	266	0	54	0	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	169,862	21,468	25	4,383	0	9,880	41,995	0.0		
TD Mains 4 & Less	4	8,538	5,857	740	1	151	0	341	1,448	0.0		
TD Mains 6 to 8"	4	131,752	90,382	11,423	13	2,332	0	5,257	22,345	0.0		
TD Mains 10 to 16"	3	250,163	197,178	26,918	50	5,479	0	3,928	16,611	0.0		
TD Mains 18 & Grtr	3	139,906	110,274	15,054	28	3,064	0	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 Unts	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 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	2,686	196	0	36	0	68	584	0.0		
Comp & Periph Equip	15	29,593	22,266	1,622	3	299	0	565	4,838	0.0		
Computer Software	15	33,813	25,441	1,853	3	342	0	646	5,528	0.0		
Comp Software Personal	15	16,137	12,141	884	2	163	0	308	2,638	0.0		
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0		
Other Office Equipment	15	18	14	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	1	0	0	0	0	0	0.0		
Stores Equipment	15	26	20	1	0	0	0	0	4	0.0		
Tools,Shop,Garage Equip	15	13,446	10,117	737	1	136	0	257	2,198	0.0		
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0		
Laboratory Equipment	2	177	152	21	0	4	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	6,508	474	1	87	0	165	1,414	0.0		
Comm Equip Non-Telephone	15	1,024	770	56	0	10	0	20	167	0.0		
Comm Equip Telephone	15	553	416	30	0	6	0	11	90	0.0		
Misc Equipment	16	7,644	5,718	422	1	78	0	148	1,277	0.0		
Other Tangible Property	15	42,760	32,173	2,343	4	432	0	817	6,991	0.0		
Total Depreciation Expense		1,538,574	1,124,991	124,888	184	29,973	35	35,951	222,553			
Amort-Other UP,Dep CIAC, CORemoval	18	(304,228)	(220,444)	(27,228)	(30)	(6,328)	0	(7,058)	(43,140)			
Taxes Other Than Income												
Utility Reg Assessment Fee	19	71,976	52,946	5,485	7	1,216	0	1,562	10,760			
Property Taxes	18	688,129	498,618	61,588	69	14,313	0	15,965	97,577			
FUTA	16	1,902	1,423	105	0	19	0	37	318	0.0		
FICA	16	61,998	46,381	3,422	6	632	0	1,197	10,360	0.0		
SUTA	16	3,612	2,702	199	0	37	0	70	604	0.0		
Other Taxes & Licenses	15	5,233	3,937	287	1	53	0	100	856	0.0		
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0		
Total Taxes, Other Than Income		832,850	606,007	71,086	83	16,271	0	18,929	120,474			

MISSOURI-AMERICAN WATER COMPANY
 ST. CHARLES DISTRICT
 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)	
Income Taxes	18	1,222,506	885,828	109,414	122	25,428	0	28,362	173,351	
Utility Income Available for Return	18	<u>3,305,736</u>	<u>2,395,336</u>	<u>295,863</u>	<u>331</u>	<u>68,759</u>	<u>0</u>	<u>76,693</u>	<u>468,753</u>	
Total Cost of Service		10,065,963	7,404,210	767,245	986	169,825	37	218,564	1,505,095	0.0
Less: Other Water Revenues	19	287,351	287,351							0.0
Revenue Contribution	19	<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 Other Water Revenues		287,351	287,351	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 9,778,612	\$ 7,116,859	\$ 767,245	\$ 986	\$ 169,825	\$ 37	\$ 218,564	\$ 1,505,095	0.0
Reallocation of Public Fire	20		1,335,847	138,424	178	30,639	7	0	(1,505,095)	0.0
Reallocation of Sales for Resale			39	4	0	1				0.0
Total		\$ 9,778,612	\$ 8,452,745	\$ 905,674	\$ 1,163	\$ 200,465	\$ 0	\$ 218,564	\$ -	0.0
		\$ 287,351	\$ 287,351							0.0
		\$ 10,065,963	\$ 8,740,096							

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
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)
RATE BASE										0.0
Organization	17	\$ 6,936	\$ 5,026	\$ 621	\$ 1	\$ 144	\$ -	\$ 161	\$ 984	0.0
Franchises	17	12,572	9,110	1,125	1	261	0	292	1,783	0.0
Land & Ld Rights SS	2	5,308	4,548	621	1	126	0	2	10	0.0
Land & Ld Rights P	6	1,193	977	132	0	27	0	11	46	0.0
Land & Ld Rights WT	2	5,372	4,603	628	1	128	0	2	10	0.0
Land & Ld Rights TD	7	314,130	215,493	27,235	31	5,560	0	12,534	53,276	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	2,133	1,828	249	0	51	0	1	4	0.0
Struct & Imp P	6	1,183,430	969,348	130,887	118	26,627	0	10,769	45,680	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	266,581	218,356	29,484	27	5,998	0	2,426	10,290	0.0
Struct & Imp WT	2	1,469	1,259	172	0	35	0	1	3	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	588,158	403,476	50,993	59	10,410	0	23,468	99,752	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	221,611	166,740	12,144	22	2,238	0	4,233	36,233	0.0
Struct & Imp Leasehold	15	354	266	19	0	4	0	7	58	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	46,673	35,117	2,558	5	471	0	891	7,631	0.0
Struct & Imp Misc	15	4,624	3,479	253	0	47	0	88	756	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Nth Plt (STL)	2	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	187,211	153,345	20,706	19	4,212	0	1,704	7,226	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	1,509,900	1,236,759	166,995	151	33,973	0	13,740	58,282	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	66,758	54,681	7,383	7	1,502	0	607	2,577	0.0
WT Equip Non-Media	2	11,844	10,149	1,385	2	282	0	5	21	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	0	0	0	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	937,484	609,646	77,155	94	15,750	0	44,812	190,028	0.0
Elevated Tanks & Standpipes	5	128,810	83,765	10,601	13	2,164	0	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	7,121,832	900,092	1,038	183,756	0	414,229	1,760,733	0.0
TD Mains 4 & Less "	4	554,251	380,216	48,054	55	9,810	0	22,115	94,001	0.0
TD Mains 6 to 8" "	4	8,343,207	5,723,440	723,356	834	147,675	0	332,894	1,415,008	0.0
TD Mains 10 to 16" "	3	15,770,890	12,430,615	1,696,948	3,154	345,382	0	247,603	1,047,187	0.0
TD Mains 18 & Grtr "	3	8,799,873	6,936,060	946,866	1,760	192,717	0	138,158	584,312	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
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			Commercial		Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	(7)	Private (9)				Public (10)	
TD Mains AC 4 (STL) "	4	0	0	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	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	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	0.0
TD Mains CI 12 (STL) "	3	0	0	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	0.0
TD Mains DI 6-8 (STL) "	4	0	0	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	0.0
TD Mains DI 16 & >(STL)	3	0	0	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	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	263,273	0	0	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	0.0
Meters Bronze Case	9	1,877,311	1,572,999	200,685	188	103,252	188	0	0	0	0	0.0
Meters Plastic Case	9	0	0	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	0.0
Meters Other-Rem Rdr Units	9	0	0	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	0.0
Meter Installation Other	9	(388,359)	(325,406)	(41,516)	(39)	(21,360)	(39)	0	0	0	0	0.0
Hydrants	8	3,075,243	0	0	0	0	0	0	0	0	3,075,243	0.0
Other P/E Intangible	15	(254,278)	(191,319)	(13,934)	(25)	(2,568)	(25)	(4,857)	0	0	(41,574)	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0	0	0.0
Other P/E TD	7	2,677	1,836	232	0	47	0	107	0	0	454	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	110,155	82,881	6,036	11	1,113	0	2,104	0	0	18,010	0.0
Comp & Periph Equip	15	188,488	141,818	10,329	19	1,904	0	3,600	0	0	30,818	0.0
Computer Software	15	101,587	76,434	5,567	10	1,026	0	1,940	0	0	16,609	0.0
Comp Software Personal	15	85,920	64,646	4,708	9	868	0	1,641	0	0	14,048	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	0	0	0	0	0	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	14,779	11,120	810	1	149	0	282	0	0	2,416	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(13,749)	(10,345)	(753)	(1)	(139)	0	(263)	0	0	(2,248)	0.0
Trans Equip Other	15	760	572	42	0	8	0	15	0	0	124	0.0
Stores Equipment	15	(27)	(20)	(1)	(0)	(0)	0	(1)	0	0	(4)	0.0
Tools,Shop,Garage Equip	15	200,126	150,575	10,967	20	2,021	0	3,822	0	0	32,721	0.0
Tools,Shop,Garage Equip Oth	15	(221)	(166)	(12)	(0)	(2)	0	(4)	0	0	(36)	0.0
Laboratory Equipment	2	(1,096)	(939)	(128)	(0)	(26)	0	(0)	0	0	(2)	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	77,164	58,058	4,229	8	779	0	1,474	0	0	12,616	0.0
Comm Equip Non-Telephone	15	15,910	11,971	872	2	161	0	304	0	0	2,601	0.0
Comm Equip Telephone	15	(10,636)	(8,003)	(583)	(1)	(107)	0	(203)	0	0	(1,739)	0.0
Misc Equipment	15	124,123	93,390	6,802	12	1,254	0	2,371	0	0	20,294	0.0
Other Tangible Property	17	613,322	444,413	54,892	61	12,757	0	14,229	0	0	86,969	0.0
Total Utility Plant in Service		63,261,041	45,840,132	5,660,758	8,452	1,312,938	932	1,465,236	0	0	8,972,593	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	0.0
Cash Working Capital	15	(34,166)	(25,706)	(1,872)	(3)	(345)	0	(653)	0	0	(5,586)	0.0
Materials and Supplies	15	166,080	124,959	9,101	17	1,677	0	3,172	0	0	27,154	0.0
Prepayments	15	48,552	36,531	2,661	5	490	0	927	0	0	7,938	0.0
OPEB Tracker	16	55,946	41,853	3,088	6	571	0	1,080	0	0	9,349	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0	0	0.0
Less:												0.0
Interest Expense Offset	17	(267,965)	(194,167)	(23,983)	(27)	(5,574)	0	(6,217)	0	0	(37,997)	0.0
Tax Offsets	17	(204)	(148)	(18)	(0)	(4)	0	(5)	0	0	(29)	0.0
Ciac	17	(14,397,049)	(10,432,102)	(1,288,536)	(1,440)	(299,459)	0	(334,012)	0	0	(2,041,502)	0.0
Customer Advances	17	(2,485,536)	(1,801,019)	(222,455)	(249)	(51,699)	0	(57,664)	0	0	(352,449)	0.0
Tank Painting Tracker	17	(16,566)	(12,004)	(1,483)	(2)	(345)	0	(384)	0	0	(2,349)	0.0
Deferred Income Taxes	17	(3,265,645)	(2,366,286)	(292,275)	(327)	(67,925)	0	(75,763)	0	0	(463,068)	0.0
Pensions	16	(325,428)	(243,453)	(17,964)	(33)	(3,319)	0	(6,281)	0	0	(54,379)	0.0
Total Other Rate Base Elements		(20,521,981)	(14,871,543)	(1,833,736)	(2,052)	(425,932)	0	(475,799)	0	0	(2,912,919)	0.0
Total Original Cost Measure of Value		\$ 42,739,060	\$ 30,968,589	\$ 3,827,022	\$ 6,400	\$ 887,006	\$ 932	\$ 989,437	\$ 0	\$ 0	\$ 6,059,675	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
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				Public		Sales for		Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Authorities (7)	Resale (8)	Private (9)	Public (10)			
T&D OP BASIS FOR FACTOR 11		342,749	240,019	28,779	34	5,861		2	13,600	54,453	0.0	
FACTOR 11			0.7002	0.0840	0.0001	0.0171		0.0000	0.0397	0.1589	1.0000	
T&D Mnt BASIS FOR FACTOR 12		86,800	31,020	3,844	4	895		0	1,686	49,350	0.0	
FACTOR 12			0.3573	0.0443	0.0001	0.0103		0.0000	0.0194	0.5686	1.0000	
A&G BASIS FOR FACTOR 15		1,179,445	887,448	64,608	63	11,911		3	22,518	192,896	0.0	
FACTOR 15			0.7524	0.0548	0.0001	0.0101		0.0000	0.0191	0.1635	1.0000	
LABOR BASIS FOR FACTOR 16		1,309,080	979,289	72,254	78	13,381		3	25,315	218,761	0.0	
FACTOR 16			0.7481	0.0552	0.0001	0.0102		0.0000	0.0193	0.1671	1.0000	
UPIS BASIS FOR FACTOR 17		62,628,211	45,381,584	5,604,120	8,389	1,299,775		932	1,450,555	8,882,858	0.0	
FACTOR 17			0.7246	0.0895	0.0001	0.0208		0.0000	0.0232	0.1418	1.0000	
RATE BASE BASIS FOR FACTOR 18		42,739,060	30,968,589	3,827,022	6,400	887,006		932	989,437	6,059,675	0.0	
FACTOR 18			0.7246	0.0895	0.0001	0.0208		0.0000	0.0232	0.1418	1.0000	
TOTAL COS BASIS FOR FACTOR 19		9,989,429	7,347,835	761,511	978	168,563		37	216,915	1,493,589	0.0	
FACTOR 19			0.7356	0.0762	0.0001	0.0169		0.0000	0.0217	0.1495	1.0000	
COS w/o Fire Factor 20		8,342,304	7,404,210	767,245 #	986 #	169,825 #		37			8,342,304	
FACTOR 20			0.8875	0.0920	0.0001	0.0204		0.0000			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	0.8354	0.1326	0.0002	0.0270	-	0.0009	0.0039	1.0000
2	0.8569	0.1169	0.0002	0.0238	-	0.0004	0.0018	1.0000
3	0.7882	0.1076	0.0002	0.0219	-	0.0157	0.0664	1.0000
4	0.6860	0.0867	0.0001	0.0177	-	0.0399	0.1696	1.0000
5	0.6503	0.0823	0.0001	0.0168	-	0.0478	0.2027	1.0000
6	0.8191	0.1106	0.0001	0.0225	-	0.0091	0.0386	1.0000
7	0.6860	0.0867	0.0001	0.0177	-	0.0399	0.1696	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	0.0082	0.0001	0.0364	-	1.0000
11	0.7002	0.0840	0.0001	0.0171	-	0.0397	0.1589	1.0000
12	0.3573	0.0443	0.0001	0.0103	-	0.0194	0.5686	1.0000
13	0.9560	0.0322	-	0.0036	-	0.0082	-	1.0000
14	0.9639	0.0325	-	0.0036	-	-	-	1.0000
15	0.7524	0.0548	0.0001	0.0101	-	0.0191	0.1635	1.0000
16	0.7481	0.0552	0.0001	0.0102	-	0.0193	0.1671	1.0000
17	0.7246	0.0895	0.0001	0.0208	-	0.0232	0.1418	1.0000
18	0.7246	0.0895	0.0001	0.0208	-	0.0232	0.1418	1.0000
19	0.7356	0.0762	0.0001	0.0169	-	0.0217	0.1495	1.0000
20	0.8875	0.0920	0.0001	0.0204	-	-	-	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
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	3,457	1,547	1,902	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		4,682	2,096	2,576	0	0	0	0	10	0.0
TOTAL SS EXPENSE		12,105	5,418	6,660	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	9,324	10,281	2,255	0	0	0	1,093	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	46,317	10,281	2,255	0	0	0	1,272	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	29,166	11,848	13,063	2,866	0	0	0	1,389	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		29,166	11,848	13,063	2,866	0	0	0	1,389	0.0
TOTAL PUMPING EXPENSES		89,291	58,165	23,345	5,121	0	0	0	2,661	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	75,761	0	178,006	0	0	0	67,254	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	3,698	0	8,685	0	1,020	0	3,321	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	79,487	0	186,759	0	21,924	0	71,393	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	6,346	1,420	0	3,337	0	0	0	1,590	0.0
TD Main Maint TD	7	33,636	7,938	0	18,651	0	0	0	7,047	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	148,411	15,999	0	37,593	5,714	1,840	0	87,266	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		235,211	25,356	0	59,580	9,053	2,920	0	138,302	0.0
TOTAL T & D EXPENSE		594,774	104,844	0	246,339	9,053	24,844	0	209,694	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	15,679	3,600	29,980	1,083	2,967	61,634	25,677	0.0
Other Supplies & Exp AG	15	61	7	2	13	0	1	27	11	0.0
Other Supplies & Exp AG	15	63,747	7,108	1,632	13,591	491	1,345	27,940	11,640	0.0
Other Supplies & Exp AG	15	70,671	7,880	1,809	15,067	544	1,491	30,975	12,905	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	1,038,746	115,820	26,592	221,461	7,998	21,918	455,282	189,675	0.0
Outside Services AG	15	88,409	9,858	2,263	18,849	681	1,865	38,750	16,143	0.0
Outside Services AG	15	582	65	15	124	4	12	255	106	0.0
Property Insurance	15	135,285	15,084	3,463	28,843	1,042	2,855	59,295	24,703	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	1,301	299	2,487	90	246	5,113	2,130	0.0
Injuries & Damages	16	262	30	7	57	2	6	112	49	0.0
Employee Pension & Benefits	16	265,043	30,082	6,785	57,753	2,067	5,698	113,253	49,404	0.0
Employee Pension & Benefits	16	118,983	13,505	3,046	25,926	928	2,558	50,841	22,178	0.0
Employee Pension & Benefits	16	45,707	5,188	1,170	9,960	357	983	19,531	8,520	0.0
Reg Commision Exp	15	4,558	508	117	972	35	96	1,998	832	0.0
Rents AG	15	6,786	757	174	1,447	52	143	2,974	1,239	0.0
Goodwill Advertising Exp	15	1,061	118	27	226	8	22	465	194	0.0
Misc Exp AG	15	244,133	27,221	6,250	52,049	1,880	5,151	107,003	44,579	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		2,236,319	250,210	57,250	478,804	17,263	47,358	975,449	409,986	0.0
General Plant Maint AG	15	17,590	1,961	450	3,750	135	371	7,710	3,212	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		17,590	1,961	450	3,750	135	371	7,710	3,212	0.0
TOTAL A & G EXPENSE		2,253,909	252,171	57,700	482,554	17,398	47,729	983,158	413,198	0.0
Total Operation & Maintenance Expenses		3,470,525	420,708	87,840	734,015	26,451	72,573	1,500,153	628,785	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp P	6	30,112	12,232	13,487	2,959	0	0	0	1,434	0.0
Struct & Imp WT	2	53	24	29	0	0	0	0	0	0.0
Struct & Imp TD	7	25,241	5,957	0	13,996	0	0	0	5,288	0.0
Struct & Imp Offices	15	8,580	957	220	1,829	66	181	3,761	1,567	0.0
Struct & Imp Store,Shop,Gar	15	1,211	135	31	258	9	26	531	221	0.0
Struct & Imp Misc	15	130	14	3	28	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	22,779	25,116	5,510	0	0	0	2,671	0.0
Pump Equip Other	7	1,758	415	0	975	0	0	0	368	0.0
WT Equip Non-Media	2	477	214	262	0	0	0	0	1	0.0
Dist Reservoirs & Standpipe	5	36,483	8,161	0	19,183	0	0	0	9,139	0.0
Elevated Tanks & Standpipes	5	3,233	723	0	1,700	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	58,436	0	137,301	0	0	0	51,875	0.0
TD Mains 4 & Less	4	8,538	2,015	0	4,734	0	0	0	1,789	0.0
TD Mains 6 to 8"	4	131,752	31,093	0	73,056	0	0	0	27,602	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 & Grtr	3	139,906	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 Unts	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	398	91	761	27	75	1,565	652	0.0
Comp & Periph Equip	15	29,593	3,300	758	6,309	228	624	12,971	5,404	0.0
Computer Software	15	33,813	3,770	866	7,209	260	713	14,820	6,174	0.0
Comp Software Personal	15	16,137	1,799	413	3,440	124	340	7,073	2,947	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	6	0	1	11	5	0.0
Tools,Shop,Garage Equip	15	13,446	1,499	344	2,867	104	284	5,893	2,455	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	964	221	1,844	67	183	3,791	1,579	0.0
Comm Equip Non-Telephone	15	1,024	114	26	218	8	22	449	187	0.0
Comm Equip Telephone	15	553	62	14	118	4	12	242	101	0.0
Misc Equipment	16	7,644	868	196	1,666	60	164	3,266	1,425	0.0
Other Tangible Property	15	42,760	4,768	1,095	9,116	329	902	18,742	7,808	0.0
Total Depreciation Expense		1,538,574	323,448	242,930	295,580	146,843	198,096	73,180	258,497	
Amort-Other UP	18	(304,228)	(80,438)	(67,691)	(59,568)	(23,730)	(20,931)	(1,704)	(50,167)	0.0
Taxes Other Than Income										
Utility Reg Assessment Fee	19	71,976	14,769	10,271	14,453	4,016	4,398	11,746	12,322	0.0
Property Taxes	18	688,129	181,941	153,109	134,736	53,674	47,343	3,854	113,472	0.0
FUTA	16	1,902	216	49	414	15	41	813	355	0.0
FICA	16	61,998	7,037	1,587	13,509	484	1,333	26,492	11,556	0.0
SUTA	16	3,612	410	92	787	28	78	1,543	673	0.0
Other Taxes & Licenses	15	5,233	583	134	1,116	40	110	2,294	956	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		832,850	204,957	165,242	165,015	58,257	53,303	46,742	139,335	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Income Taxes	18	1,222,506	323,231	272,008	239,367	95,355	84,108	6,846	201,591	0.0
Utility Income Available for Return	18	3,305,736	874,037	735,526	647,263	257,847	227,435	18,512	545,116	0.0
Total Cost of Service		10,065,963	2,065,942	1,435,855	2,021,671	561,024	614,585	1,643,729	1,723,157	0.0
Less: Other Water Revenues	19	287,351	58,964	41,005	57,700	16,034	17,557	46,896	49,194	0.0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		287,351	58,964	41,005	57,700	16,034	17,557	46,896	49,194	0.0
Total Cost of Service Related to Sales of Water		9,778,612	2,006,977	1,394,850	1,963,971	544,990	597,027	1,596,833	1,673,963	0.0
Reallocation of Public Fire	20		562,950	391,258	550,887				1,505,095	0.0
Total		\$ 9,778,612	\$ 2,569,928	\$ 1,786,108	\$ 2,514,858	\$ 544,990	\$ 597,027	\$ 1,596,833	\$ 3,179,057	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE										
Organization	17	6,936	1,831	1,541	1,358	540	477	44	1,144	0.0
Franchises	17	12,572	3,319	2,793	2,462	979	864	80	2,074	0.0
Land & Ld Rights SS	2	5,308	2,376	2,920	0	0	0	0	12	0.0
Land & Ld Rights P	6	1,193	485	534	117	0	0	0	57	0.0
Land & Ld Rights WT	2	5,372	2,405	2,956	0	0	0	0	12	0.0
Land & Ld Rights TD	7	314,130	74,135	0	174,185	0	0	0	65,810	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	2,133	955	1,174	0	0	0	0	5	0.0
Struct & Imp P	6	1,183,430	480,732	530,058	116,281	0	0	0	56,359	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	266,581	108,290	119,402	26,194	0	0	0	12,695	0.0
Struct & Imp WT	2	1,469	658	808	0	0	0	0	3	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	588,158	138,805	0	326,134	0	0	0	123,219	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	221,611	24,710	5,673	47,247	1,706	4,676	97,132	40,466	0.0
Struct & Imp Leasehold	15	354	39	9	75	3	7	155	65	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store, Shop, Gar	15	46,673	5,204	1,195	9,951	359	985	20,457	8,522	0.0
Struct & Imp Misc	15	4,624	516	118	986	36	98	2,027	844	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Nth 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	187,211	76,049	83,852	18,395	0	0	0	8,916	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	1,509,900	613,350	676,284	148,359	0	0	0	71,907	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	66,758	27,118	29,901	6,559	0	0	0	3,179	0.0
WT Equip Non-Media	2	11,844	5,301	6,517	0	0	0	0	26	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	0	0	0	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	937,484	209,715	0	492,929	0	0	0	234,840	0.0
Elevated Tanks & Standpipes	5	128,810	28,815	0	67,728	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	2,450,076	0	5,756,642	0	0	0	2,174,962	0.0
TD Mains 4 & Less	4	554,251	130,803	0	307,332	0	0	0	116,116	0.0
TD Mains 6 to 8"	4	8,343,207	1,968,997	0	4,626,308	0	0	0	1,747,902	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 & Grtr	3	8,799,873	3,623,788	4,453,616	0	0	0	0	722,470	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
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 Unts	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	8	3,075,243	0	0	0	0	0	0	3,075,243	0.0
Other P/E Intangible	15	(254,278)	(28,352)	(6,510)	(54,212)	(1,958)	(5,365)	(111,450)	(46,431)	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	632	0	1,484	0	0	0	561	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	110,155	12,282	2,820	23,485	848	2,324	48,281	20,114	0.0
Comp & Periph Equip	15	188,488	21,016	4,825	40,186	1,451	3,977	82,614	34,418	0.0
Computer Software	15	101,587	11,327	2,601	21,658	782	2,143	44,526	18,550	0.0
Comp Software Personal	15	85,920	9,580	2,200	18,318	662	1,813	37,659	15,689	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	1,648	378	3,151	114	312	6,478	2,699	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	(13,749)	(1,533)	(352)	(2,931)	(106)	(290)	(6,026)	(2,511)	0.0
Trans Equip Other	15	760	85	19	162	6	16	333	139	0.0
Stores Equipment	15	(27)	(3)	(1)	(6)	(0)	(1)	(12)	(5)	0.0
Tools Shop, Garage Equip	15	200,126	22,314	5,123	42,667	1,541	4,223	87,715	36,543	0.0
Tools Shop, Garage Equip Oth	15	(221)	(25)	(6)	(47)	(2)	(5)	(97)	(40)	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	8,604	1,975	16,451	594	1,628	33,821	14,090	0.0
Comm Equip Non-Telephone	15	15,910	1,774	407	3,392	123	336	6,973	2,905	0.0
Comm Equip Telephone	15	(10,636)	(1,186)	(272)	(2,268)	(82)	(224)	(4,662)	(1,942)	0.0
Misc Equipment	15	124,123	13,840	3,178	26,463	956	2,619	54,403	22,665	0.0
Other Tangible Property	17	613,322	161,917	136,280	120,088	47,778	42,135	3,925	101,198	0.0
Total Utility Plant in Service		63,261,041	16,706,353	14,053,063	12,387,284	4,927,261	4,345,119	404,377	10,437,583	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	(34,166)	(3,810)	(875)	(7,284)	(263)	(721)	(14,975)	(6,239)	0.0
Materials and Supplies	15	166,080	18,518	4,252	35,408	1,279	3,504	72,793	30,326	0.0
Prepayments	15	48,552	5,414	1,243	10,351	374	1,024	21,280	8,866	0.0
OPEB Tracker	16	55,946	6,350	1,432	12,191	436	1,203	23,906	10,428	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	(267,965)	(70,743)	(59,542)	(52,468)	(20,874)	(18,409)	(1,715)	(44,214)	0.0
Tax Offsets	17	(204)	(54)	(45)	(40)	(16)	(14)	(1)	(34)	0.0
Ciac	17	(14,397,049)	(3,800,821)	(3,199,024)	(2,818,942)	(1,121,530)	(989,077)	(92,141)	(2,375,513)	0.0
Customer Advances	17	(2,485,536)	(656,182)	(552,286)	(486,668)	(193,623)	(170,756)	(15,907)	(410,113)	0.0
Tank Painting Tracker	17	(16,566)	(4,373)	(3,681)	(3,244)	(1,290)	(1,138)	(106)	(2,733)	0.0
Deferred Income Taxes	17	(3,265,645)	(862,130)	(725,626)	(639,413)	(254,394)	(224,350)	(20,900)	(538,831)	0.0
Pensions	16	(325,428)	(36,936)	(8,331)	(70,911)	(2,538)	(6,997)	(139,055)	(60,660)	0.0
Total Other Rate Base Elements		(20,521,981)	(5,404,767)	(4,542,484)	(4,021,019)	(1,592,440)	(1,405,731)	(166,822)	(3,388,718)	0.0
Total Original Cost Measure of Value		\$ 42,739,060	\$ 11,301,586	\$ 9,510,579	\$ 8,366,265	\$ 3,334,821	\$ 2,939,388	\$ 237,555	\$ 7,048,866	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	342,749	75,770	0	178,027	0	20,899	0	68,053	0.0
		0.2211	0.0000	0.5193	0.0000	0.0610	0.0000	0.1986	1.0000
T&D Mnt BASIS FOR FACTOR 12	86,800	9,358	0	21,988	3,339	1,079	0	51,036	0.0
		0.1078	0.0000	0.2533	0.0385	0.0124	0.0000	0.5880	1.0000
A&G BASIS FOR FACTOR 15	1,179,445	131,544	30,140	251,460	9,053	24,844	516,995	215,409	0.0
		0.1115	0.0256	0.2132	0.0077	0.0211	0.4383	0.1826	1.0000
LABOR BASIS FOR FACTOR 16	1,309,080	148,636	33,515	285,191	10,271	28,182	559,214	244,071	0.0
		0.1135	0.0256	0.2179	0.0078	0.0215	0.4273	0.1864	1.0000
UPIS BASIS FOR FACTOR 17	62,628,211	16,539,286	13,912,448	12,263,376	4,877,964	4,301,643	400,327	10,333,166	0.0
		0.2640	0.2222	0.1958	0.0779	0.0687	0.0064	0.1650	1.0000
RATE BASE BASIS FOR FACTOR 18	42,739,060	11,301,586	9,510,579	8,366,265	3,334,821	2,939,388	237,555	7,048,866	0.0
		0.2644	0.2225	0.1958	0.0780	0.0688	0.0056	0.1649	1.0000
TOTAL COS BASIS FOR FACTOR 19	9,989,429	2,050,664	1,425,468	2,006,247	556,973	610,091	1,629,985	1,710,002	0.0
		0.2052	0.1427	0.2008	0.0558	0.0611	0.1632	0.1712	1.0000
COS w/o Fire Factor 20	5,523,468	2,065,942	1,435,855	2,021,671					1.0000
		0.3740	0.2600	0.3660					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	0.2360	-	0.5545	-	-	-	0.2095	1.0000
5	0.2237	-	0.5258	-	-	-	0.2505	1.0000
6	0.4062	0.4479	0.0983	-	-	-	0.0476	1.0000
7	0.2360	-	0.5545	-	-	-	0.2095	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9636	-	0.0364	1.0000
11	0.2211	-	0.5193	-	0.0610	-	0.1986	1.0000
12	0.1078	-	0.2533	0.0385	0.0124	-	0.5880	1.0000
13	-	-	-	-	-	0.9918	0.0082	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.1115	0.0256	0.2132	0.0077	0.0211	0.4383	0.1826	1.0000
16	0.1135	0.0256	0.2179	0.0078	0.0215	0.4273	0.1864	1.0000
17	0.2640	0.2222	0.1958	0.0779	0.0687	0.0064	0.1650	1.0000
18	0.2644	0.2225	0.1958	0.0780	0.0688	0.0056	0.1649	1.0000
19	0.2052	0.1427	0.2008	0.0558	0.0611	0.1632	0.1712	1.0000
20	0.3740	0.2600	0.3660					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	0.8354
Commercial	1,225.48	0.1326
Industrial	2.27	0.0002
Other Public Authority	249.90	0.0270
Sales for Resale	0.00	0.0000
Private Fire Protection	8.58	0.0009
Public Fire Protection	36.42	0.0039
Total	<u>9,239.95</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.4498	(4)	(5)=(4)x 0.5502	(6)=(3)+(5)
Residential	0.8354	0.3758	0.8746	0.4812	0.8569
Commercial	0.1326	0.0596	0.1041	0.0573	0.1169
Industrial	0.0002	0.0001	0.0001	0.0001	0.0002
Other Public Authority	0.0270	0.0121	0.0212	0.0117	0.0238
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0009	0.0004			0.0004
Public Fire Protection	0.0039	0.0018			0.0018
Total	<u>1.0000</u>	<u>0.4498</u>	<u>1.0000</u>	<u>0.5503</u>	<u>1.0000</u>

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

MISSOURI-AMERICAN WATER COMPANY
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	0.8746
Commercial	1,225	0.75	919	0.1041
Industrial	2	0.50	1	0.0001
Other Public Authority	250	0.75	187	0.0212
Sales for Resale	0	0.90	0	0.0000
Total	9,195		8,825	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	0.8354	0.3457	0.8746	0.4426			0.7882
Commercial	0.1326	0.0549	0.1041	0.0527			0.1076
Industrial	0.0002	0.0001	0.0001	0.0001			0.0002
Other Public Authority	0.0270	0.0112	0.0212	0.0107			0.0219
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
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	0.4139	1.0000	0.5061	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.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	9,920,000	0.4138
Maximum Day Extra Capacity	1.22	12,135,467	0.5061
Subtotal	2.22	22,055,467	0.9199
Fire Protection		1,920,000	0.0801
Total		23,975,467	1.0000

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule 5).

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 0.2371	(5)	(6)=(5) X 0.5545	(7)	(8)=(7) X 0.2084	(9)=(4)+(6)+(8)
Residential	321.6	0.8354	0.1981	0.8798	0.4878			0.6860
Commercial	51.1	0.1326	0.0314	0.0998	0.0553			0.0867
Industrial	0.1	0.0002	0.0000	0.0001	0.0001			0.0001
Other Public Authority	10.4	0.0270	0.0064	0.0203	0.0113			0.0177
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.4	0.0009	0.0002			0.1907	0.0397	0.0399
Public Fire Protection	1.5	0.0039	0.0009			0.8093	0.1687	0.1696
Total	385.0	1.0000	0.2370	1.0000	0.5545	1.0000	0.2084	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	0.2371
Maximum Hour Extra Capacity	<u>2.34</u>	<u>21,285</u>	<u>0.5545</u>
Subtotal	<u>3.34</u>	30,385	0.7916
Fire Protection		<u>8,000</u>	<u>0.2084</u>
Total		<u>38,385</u>	<u>1.0000</u>

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	0.8798
Commercial	51.1	2.5	127.7	0.0998
Industrial	0.1	1.2	0.1	0.0001
Other Public Authority	10.4	2.5	26.0	0.0203
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u>383.1</u>		<u>1,279.2</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2248		0.5258		0.2494	
Residential	321.6	0.8354	0.1878	0.8798	0.4626			0.6503
Commercial	51.1	0.1326	0.0298	0.0998	0.0525			0.0823
Industrial	0.1	0.0002	0.0000	0.0001	0.0001			0.0001
Other Public Authority	10.4	0.0270	0.0061	0.0203	0.0107			0.0168
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
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	385.0	1.0000	0.2248	1.0000	0.5259	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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 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:

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	29.95	0.2248
Extra Capacity Maximum Hour	<u>2.34</u>	<u>70.05</u>	<u>0.5258</u>
Total	<u><u>3.34</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 (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X 0.7144	(4)	(5)=(4)X 0.1084	(6)	(7)=(6)X 0.1772	(8)=(3)+ (5)+(7)
Residential	0.8569	0.6122	0.7882	0.0854	0.6860	0.1216	0.8191
Commercial	0.1169	0.0835	0.1076	0.0117	0.0867	0.0154	0.1106
Industrial	0.0002	0.0001	0.0002	0.0000	0.0001	0.0000	0.0001
Other Public Authority	0.0238	0.0170	0.0219	0.0024	0.0177	0.0031	0.0225
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0004	0.0003	0.0157	0.0017	0.0399	0.0071	0.0091
Public Fire Protection	0.0018	0.0013	0.0664	0.0072	0.1696	0.0301	0.0386
Total	1.0000	0.7144	1.0000	0.1084	1.0000	0.1773	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	0.7882	0.0000	0.6860	0.6860	0.6860
Commercial	0.1076	0.0000	0.0867	0.0867	0.0867
Industrial	0.0002	0.0000	0.0001	0.0001	0.0001
Other Public Authority	0.0219	0.0000	0.0177	0.0177	0.0177
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0157	0.0000	0.0399	0.0399	0.0399
Public Fire Protection	0.0664	0.0000	0.1696	0.1696	0.1696
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	<u>2,015,020</u>	<u>1.0000</u>
Total	<u>2,425,816</u>	<u>1.0000</u>

ASSIGN ALL TO MAX DAY
NO FUNTIONALIZATION OF MAINS

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification (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 Schedule 4 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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (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	<u>1,142</u>	<u>0.0364</u>
Total	<u><u>31,395</u></u>	<u><u>1.0000</u></u>

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

FACTOR 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	\$ 240,019	0.7002
Commercial	28,779	0.0840
Industrial	34	0.0001
Other Public Authority	5,861	0.0171
Sales for Resale	2	0.0000
Private Fire Protection	13,600	0.0397
Public Fire Protection	54,453	0.1589
Total	342,749	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	\$ 31,020	0.3574
Commercial	3,844	0.0443
Industrial	4	0.0001
Other Public Authority	895	0.0103
Sales for Resale	0	0.0000
Private Fire Protection	1,686	0.0194
Public Fire Protection	49,350	0.5685
Total	\$86,800	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	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	 <u>29,661</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	28,353	0.9639
Commercial	955	0.0325
Industrial	1	0.0000
Other Public Authority	107	0.0036
Sales for Resale	1	0.0000
 Total	 <u>29,417</u>	 <u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$887,448	0.7524
Commercial	64,608	0.0548
Industrial	63	0.0001
Other Public Authority	11,911	0.0101
Sales for Resale	3	0.0000
Private Fire Protection	22,518	0.0191
Public Fire Protection	192,896	0.1635
 Total	 \$1,179,445	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$979,289	0.7481
Commercial	72,254	0.0552
Industrial	78	0.0001
Other Public Authority	13,381	0.0102
Sales for Resale	3	0.0000
Private Fire Protection	25,315	0.0193
Public Fire Protection	218,761	0.1671
Total	<u>\$1,309,080</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	\$45,381,584	0.7246
Commercial	5,604,120	0.0895
Industrial	8,389	0.0001
Other Public Authority	1,299,775	0.0208
Sales for Resale	932	0.0000
Private Fire Protection	1,450,555	0.0232
Public Fire Protection	8,882,858	0.1418
Total	<u>\$62,628,211</u>	<u>1.0000</u>

**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 Cost of Service summary and summarized below.

Customer Classification <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$30,968,589	0.7247
Commercial	3,827,022	0.0895
Industrial	6,400	0.0001
Other Public Authority	887,006	0.0208
Sales for Resale	932	0.0000
Private Fire Protection	989,437	0.0232
Public Fire Protection	<u>6,059,675</u>	<u>0.1418</u>
Total	<u><u>\$42,739,060</u></u>	<u><u>1.0001</u></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 <u>(1)</u>	Total Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$7,347,835	0.7356
Commercial	761,511	0.0762
Industrial	978	0.0001
Other Public Authority	168,563	0.0169
Sales for Resale	37	0.0000
Private Fire Protection	216,915	0.0217
Public Fire Protection	<u>1,493,589</u>	<u>0.1495</u>
Total	<u><u>\$9,989,429</u></u>	<u><u>1.0000</u></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	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	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>				
<u>Fire Lines</u>				
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	<u>16</u>	<u>289</u>	
Total Private Fire Protection		<u>244</u>	<u>10,029</u>	0.1907
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	517	10,469
6" Valve	2- 2-1/2"	12.50	<u>2,567</u>	<u>32,088</u>
Total Public Fire Protection		<u>3,084</u>	<u>42,557</u>	<u>0.8093</u>
Total Fire Protection		<u><u>3,328</u></u>	<u><u>52,586</u></u>	<u><u>1.0000</u></u>

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	\$ 8,747,041	43.9%	\$ 10,812,391	48.0%	\$ 8,747,840	44.0%	\$ (2,064,551)	-19.1%
Commercial	3,066,653	15.4%	\$ 4,112,143	18.2%	\$ 3,066,653	15.4%	(1,045,490)	-25.4%
Industrial	4,962,281	24.9%	\$ 4,580,737	20.3%	\$ 4,962,282	24.9%	381,545	8.3%
Public Authority	607,619	3.0%	\$ 754,661	3.3%	\$ 607,618	3.0%	(147,043)	-19.5%
Sales for Resale	2,326,584	11.7%	\$ 2,046,566	9.1%	\$ 2,326,583	11.7%	280,017	13.7%
Private Fire Service	213,162	1.1%	\$ 230,342	1.0%	\$ 213,161	1.1%	(17,181)	-7.5%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	19,923,340	100.0%	22,536,840	99.9%	19,924,137	100.1%	(2,612,703)	-11.6%
Other Revenues	290,799		290,799		290,799		-	0.0%
Total	\$ 20,214,139		\$ 22,827,639		\$ 20,214,936		\$ (2,612,703)	-11.4%

**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

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (‘000 Gal)	Total Revenue	Sales (‘000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,796,549	\$10,812,391	1,796,549	\$8,747,840	(\$2,064,551)	-19.09%
5	Commercial	942,414	4,112,143	942,414	3,066,653	(1,045,490)	-25.42%
6	Industrial	2,004,357	4,580,737	2,004,357	4,962,282	381,545	8.33%
7	Other Public Authority	197,996	754,661	197,996	607,618	(147,043)	-19.48%
8	Other Water Utilities	856,089	2,046,566	856,089	2,326,583	280,017	13.68%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	230,342	0	213,161	(17,181)	-7.46%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>5,797,405</u>	<u>22,536,840</u>	<u>5,797,405</u>	<u>19,924,137</u>	<u>(\$2,612,703)</u>	<u>-11.59%</u>
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>\$22,827,639</u>		<u>\$20,214,936</u>	<u>(2,612,703)</u>	<u>-11.45%</u>
25							
26							
27	Excluded Tax Surcharge						
28							
29	Grand Total		<u>\$22,827,639</u>				
30							
31							
32							
33							
34							
35							
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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 CLASSIFICATION:

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper SS	2	0								0.0
Labor & Exp Oper SS	2	71,118	23,810	11,393	21,947	2,397	10,938	128	505	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		71,118	23,810	11,393	21,947	2,397	10,938	128	505	0.0
Misc Exp Oper SS	2	439	147	70	135	15	68	1	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
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	16,687	5,587	2,673	5,150	562	2,566	30	118	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		17,126	5,734	2,744	5,285	577	2,634	31	122	0.0
TOTAL SS EXPENSE		88,244	29,544	14,137	27,232	2,974	13,572	159	627	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	54,392	17,759	8,491	16,334	1,784	8,164	375	1,485	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	18,059	8,634	16,610	1,814	8,302	382	1,510	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	230,833	121,035	257,453	25,414	109,949	1,885	7,541	0.0
Labor & Exp Oper Pump	6	392,602	128,185	61,285	117,898	12,877	58,930	2,709	10,718	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	3,457	1,653	3,180	347	1,589	73	289	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		1,267,003	398,293	201,097	411,475	42,236	186,934	5,424	21,543	0.0
Super & Eng Maint P	6	21,532	7,030	3,361	6,466	706	3,232	149	588	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	134	64	123	13	61	3	11	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		21,941	7,164	3,425	6,589	720	3,293	151	599	0.0
TOTAL PUMPING EXPENSES		1,288,944	405,456	204,522	418,064	42,956	190,228	5,576	22,142	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
WATER TREATMENT										0.0
Super & Eng Oper WT	2	67,936	22,745	10,883	20,965	2,289	10,449	122	482	0.0
Chemicals	1	810,273	248,025	130,049	276,627	27,306	118,138	2,026	8,103	0.0
Labor & Exp Oper WT	2	60,516	20,261	9,695	18,675	2,039	9,307	109	430	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	4,905	1,642	786	1,514	165	754	9	35	0.0
Misc Exp Oper WT	1	235,876	72,202	37,858	80,528	7,949	34,391	590	2,359	0.0
Misc Exp Oper WT	2	11,649	3,900	1,866	3,595	393	1,792	21	83	0.0
Rents Oper WT	2	99	33	16	31	3	15	0	1	0.0
TOTAL WT EXPENSE - OPERATION		1,191,254	368,807	191,153	401,935	40,145	174,846	2,877	11,492	0.0
Super & Eng Maint WT	2	30	10	5	9	1	5	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	15,103	7,227	13,921	1,520	6,938	81	320	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		45,141	15,113	7,232	13,931	1,521	6,943	81	321	0.0
TOTAL WT EXPENSE		1,236,395	383,921	198,384	415,865	41,667	181,788	2,958	11,812	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	10,640	5,772	1,369	1,168	261	800	330	940	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	84	28	12	17	2	13	2	9	0.0
TD Lines Exp	7	218,901	67,071	28,348	41,482	5,954	30,099	9,172	36,775	0.0
TD Lines Exp	7	0	0	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	0.0
Meter Expense	9	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	74,721	61,757	7,666	613	852	105	3,729	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper TD	11	59,121	32,073	7,609	6,491	1,448	4,446	1,833	5,220	0.0
Misc Exp Oper TD	11	2,763	1,499	356	303	68	208	86	244	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	265,244	62,952	53,672	11,998	36,787	15,151	43,189	0.0
Super & Eng Maint TD	12	8,709	2,642	683	644	134	446	161	3,999	0.0
Struct & Improve Maint TD	12	891	270	70	66	14	46	16	409	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	17,649	7,459	10,915	1,567	7,920	2,413	9,677	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	9,034	1,122	90	125	15	545	0	0.0
Services Maint TD	10	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	27,617	21,831	3,958	809	768	251	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	259,904	78,855	20,376	19,207	4,003	13,307	4,808	119,348	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		429,405	130,282	33,667	31,731	6,609	21,985	7,945	197,185	0.0
TOTAL T & D EXPENSE		918,397	395,526	96,619	85,402	18,608	58,772	23,096	240,374	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 CLASSIFICATION:

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	44,698	39,330	4,219	223	353	27	545	0	0.0
Meter Reading Exp CA	14	273,316	243,470	26,129	1,367	2,187	164	0	0	0.0
Meter Reading Exp CA	14	3,834	3,415	367	19	31	2	0	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	153,583	16,477	873	1,379	105	2,129	0	0.0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0.0
Uncollectible Accts	13	149,363	131,425	14,100	747	1,180	90	1,822	0	0.0
Misc Cust Accts Exp CA	13	37,372	32,884	3,528	187	295	22	456	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		683,129	604,106	64,820	3,416	5,424	410	4,953	0	0.0
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	218,278	114,552	26,172	30,319	4,606	16,480	2,925	23,225	0.0
Other Supplies & Exp AG	15	154	81	18	21	3	12	2	16	0.0
Other Supplies & Exp AG	15	61,952	32,512	7,428	8,605	1,307	4,677	830	6,592	0.0
Other Supplies & Exp AG	15	75,140	39,433	9,009	10,437	1,585	5,673	1,007	7,995	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
Outside Services AG	15	1,761,732	924,557	211,232	244,705	37,173	133,011	23,607	187,448	0.0
Outside Services AG	15	99,671	52,255	11,939	13,830	2,101	7,518	1,334	10,594	0.0
Outside Services AG	15	126,525	66,400	15,170	17,574	2,670	9,553	1,695	13,462	0.0
Property Insurance	15	331,207	173,817	39,712	46,005	6,988	25,006	4,438	35,240	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	7,983	1,824	2,113	321	1,148	204	1,618	0.0
Injuries & Damages	16	744	379	89	105	16	57	10	87	0.0
Employee Pension & Benefits	16	525,705	268,110	63,032	73,862	11,250	40,532	7,307	61,613	0.0
Employee Pension & Benefits	16	143,500	73,185	17,206	20,162	3,071	11,064	1,995	16,818	0.0
Employee Pension & Benefits	16	73,942	37,710	8,866	10,389	1,582	5,701	1,028	8,666	0.0
Reg Commission Exp	15	4,929	2,587	591	685	104	372	66	524	0.0
Rents AG	15	13,599	7,137	1,631	1,889	287	1,027	182	1,447	0.0
Goodwill Advertising Exp	15	1,732	909	208	241	37	131	23	184	0.0
Misc Exp AG	15	283,691	148,881	34,015	39,405	5,986	21,419	3,801	30,185	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		3,737,612	1,950,489	448,140	520,345	79,087	283,380	50,456	405,716	0.0
General Plant Maint AG	15	15,757	8,269	1,889	2,189	332	1,190	211	1,677	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		15,757	8,269	1,889	2,189	332	1,190	211	1,677	0.0
TOTAL A & G EXPENSE		3,753,369	1,958,758	450,029	522,533	79,419	284,570	50,667	407,392	0.0
Total Operation & Maintenance Expenses		7,968,478	3,777,312	1,028,511	1,472,512	191,048	729,340	87,408	682,347	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	(10)
DEPRECIATION EXPENSE										
Struct & Imp SS	2	51,415	17,214	8,237	15,867	1,733	7,908	93	365	0.0
Struct & Imp P	6	79,637	26,001	12,431	23,915	2,612	11,954	549	2,174	0.0
Struct & Imp WT	2	385,174	128,956	61,705	118,865	12,980	59,240	693	2,735	0.0
Struct & Imp TD	7	10,717	3,284	1,388	2,031	292	1,474	449	1,800	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	4,910	2,577	589	682	104	371	66	522	0.0
Struct & Imp Misc	15	40,073	21,030	4,805	5,566	846	3,026	537	4,264	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	112	37	18	35	4	17	0	1	0.0
Wells & Springs	2	586	196	94	181	20	90	1	4	0.0
Supply Mains	2	149,821	50,160	24,001	46,235	5,049	23,042	270	1,064	0.0
Pump Equip Electric	6	131,779	43,026	20,571	39,573	4,322	19,780	909	3,598	0.0
WT Equip Non-Media	2	568,461	190,321	91,067	175,427	19,157	87,429	1,023	4,036	0.0
Dist Reservoirs & Standpipe	5	34,660	11,538	4,880	7,140	1,026	5,182	977	3,917	0.0
Elevated Tanks & Standpipes	5	6,986	2,326	984	1,439	207	1,044	197	789	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less	4	15,749	4,825	2,039	2,984	428	2,165	660	2,646	0.0
TD Mains 6 to 8"	4	162,028	49,645	20,983	30,704	4,407	22,279	6,789	27,221	0.0
TD Mains 10 to 16"	3	187,972	58,478	27,989	53,892	5,884	26,880	2,970	11,880	0.0
TD Mains 18 & Grtr	3	79,580	24,757	11,849	22,816	2,491	11,380	1,257	5,029	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	16,340	7,819	15,062	1,645	7,506	88	347	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	4,883	1,116	1,292	196	703	125	990	0.0
Comp & Periph Equip	15	33,421	17,539	4,007	4,642	705	2,523	448	3,556	0.0
Computer Software	15	77,454	40,648	9,287	10,758	1,634	5,848	1,038	8,241	0.0
Comp Software Personal	15	4,411	2,315	529	613	93	333	59	469	0.0
Data Handling Equipment	15	2,565	1,346	308	356	54	194	34	273	0.0
Other Office Equipment	15	11,774	6,179	1,412	1,635	248	889	158	1,253	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	2,601	594	688	105	374	66	527	0.0
Tools,Shop,Garage Equip	15	42,296	22,197	5,071	5,875	892	3,193	567	4,500	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	13,796	4,619	2,210	4,257	465	2,122	25	98	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	10,028	5,263	1,202	1,393	212	757	134	1,067	0.0
Comm Equip Non-Telephone	15	3,294	1,729	395	458	70	249	44	350	0.0
Comm Equip Telephone	15	2,032	1,066	244	282	43	153	27	216	0.0
Misc Equipment	15	5,176	2,716	621	719	109	391	69	551	0.0
Total Depreciation Expense		2,497,063	977,430	361,966	600,829	73,598	310,061	25,820	147,359	
Amort-Other UP,DepCIAC,Cost Removal	18	(58,184)	(21,231)	(6,611)	(15,058)	(1,775)	(7,738)	(593)	(3,177)	

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 CLASSIFICATION:

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	55,337	18,768	30,385	3,716	15,441	1,409	9,095	
Property Taxes	18	996,850	363,751	147,534	257,985	30,404	132,581	10,168	54,428	
FUTA	16	2,808	1,432	337	395	60	216	39	329	0.0
FICA	16	110,355	56,281	13,232	15,505	2,362	8,508	1,534	12,934	0.0
SUTA	16	5,779	2,947	693	812	124	446	80	677	0.0
Other Taxes & Licenses	15	5,743	3,014	689	798	121	434	77	611	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		1,255,686	482,762	181,251	305,879	36,786	157,626	13,307	78,075	0.0
Income Taxes	18	1,891,429	690,182	279,931	489,502	57,689	251,560	19,293	103,272	0.0
Utility Income Available for Return	18	6,659,667	2,430,112	985,631	1,723,522	203,120	885,736	67,929	363,618	0.0
Total Cost of Service		20,214,139	8,336,568	2,828,679	4,577,186	560,466	2,326,584	213,162	1,371,494	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		19,923,340	8,045,769	2,828,679	4,577,186	560,466	2,326,584	213,162	1,371,494	0.0
Reallocation of Public Fire	20		701,272	237,974	385,095	47,153	0		(1,371,494)	0.0
Total		\$ 19,923,340	\$ 8,747,041	\$ 3,066,653	\$ 4,962,281	\$ 607,619	\$ 2,326,584	\$ 213,162	\$ -	0.0
Total Cost of Service		20,214,139	9,037,840 #	3,066,653 #	4,962,281 #	607,619 #	2,326,584 #	213,162 #	0	20,214,139.0

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 CLASSIFICATION:

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)
Fire Mains	8	0	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	0.0
Meters Bronze Case	9	2,349,380	1,857,185	336,666	68,837	65,313	21,379	0	0	0.0
Meters Plastic Case	9	67,962	53,724	9,739	1,991	1,889	618	0	0	0.0
Meters Other	9	(483,098)	(381,889)	(69,228)	(14,155)	(13,430)	(4,396)	0	0	0.0
Meters Other-Rem Rdr Unts	9	52,591	41,573	7,536	1,541	1,462	479	0	0	0.0
Meter Installations	9	2,370,559	1,873,927	339,701	69,457	65,902	21,572	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	41,344	9,446	10,943	1,662	5,948	1,056	8,382	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)	(87,069)	(19,892)	(23,045)	(3,501)	(12,526)	(2,223)	(17,653)	0.0
Comp & Periph Equip	15	327,326	171,781	39,246	45,466	6,907	24,713	4,386	34,827	0.0
Computer Software	15	251,827	132,159	30,194	34,979	5,314	19,013	3,374	26,794	0.0
Comp Software Personal	15	39,574	20,768	4,745	5,497	835	2,988	530	4,211	0.0
Data Handling Equipment	15	28,643	15,032	3,434	3,979	604	2,163	384	3,048	0.0
Other Office Equipment	15	137,900	72,307	16,534	19,154	2,910	10,411	1,848	14,673	0.0
Trans Equip Lt Duty Trks	15	186,115	97,673	22,315	25,851	3,927	14,052	2,494	19,803	0.0
Trans Equip Hvy Duty Trks	15	43,340	22,745	5,196	6,020	914	3,272	581	4,611	0.0
Trans Equip Autos	15	17,526	9,198	2,101	2,434	370	1,323	235	1,865	0.0
Trans Equip Other	15	(235,350)	(123,512)	(28,218)	(32,690)	(4,966)	(17,769)	(3,154)	(25,041)	0.0
Stores Equipment	15	140,914	73,952	16,896	19,573	2,973	10,639	1,888	14,993	0.0
Tools, Shop, Garage Equip	15	622,242	326,553	74,607	86,429	13,129	46,979	8,338	66,207	0.0
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	278,546	93,257	44,623	85,959	9,387	42,840	501	1,978	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	83,059	43,589	9,959	11,537	1,753	6,271	1,113	8,837	0.0
Comm Equip Non-Telephone	15	39,783	20,878	4,770	5,526	839	3,004	533	4,233	0.0
Comm Equip Telephone	15	19,403	10,183	2,326	2,695	409	1,465	260	2,064	0.0
Misc Equipment	15	68,862	36,139	8,257	9,565	1,453	5,199	923	7,327	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		96,881,183	35,266,051	14,353,719	25,124,958	2,962,998	12,914,005	989,779	5,269,672	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	17,479	9,173	2,096	2,428	369	1,320	234	1,860	0.0
Materials and Supplies	15	196,257	102,996	23,531	27,260	4,141	14,817	2,630	20,882	0.0
Prepayments	15	96,820	50,811	11,609	13,448	2,043	7,310	1,297	10,302	0.0
OPEB Tracker	16	111,571	56,901	13,377	15,676	2,388	8,602	1,551	13,076	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	0	0	0	0	0	0	0	0	0.0
Tax Offset	17	5,285	1,924	783	1,370	162	704	54	288	0.0
Ciac	17	(515,092)	(187,493)	(76,337)	(133,563)	(15,762)	(68,662)	(5,254)	(28,021)	0.0
Customer Advances	17	(3,558,404)	(1,295,259)	(527,355)	(922,694)	(108,887)	(474,335)	(36,296)	(193,577)	0.0
Pre-711TC	17	(9,616,131)	(3,500,272)	(1,425,111)	(2,493,463)	(294,254)	(1,281,830)	(98,085)	(523,118)	0.0
Deferred Income Taxes	17	0	0	0	0	0	0	0	0	0.0
Tank Painting Tracker	17	(930,213)	(338,598)	(137,858)	(241,204)	(28,465)	(123,997)	(9,488)	(50,604)	0.0
Pensions	16	(40,972)	(20,896)	(4,913)	(5,757)	(877)	(3,159)	(450)	(4,802)	0.0
Total Other Rate Base Elements		(14,233,400)	(5,120,713)	(2,120,177)	(3,736,499)	(439,142)	(1,919,230)	(143,926)	(753,714)	0.0
Total Original Cost Measure of Value		<u>\$ 82,647,783</u>	<u>\$ 30,145,339</u>	<u>\$ 12,233,542</u>	<u>\$ 21,388,459</u>	<u>\$ 2,523,856</u>	<u>\$ 10,994,775</u>	<u>\$ 845,854</u>	<u>\$ 4,515,958</u>	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)						Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		416,468	225,899	53,618	45,709	10,221	31,333	12,903	36,785	0.0
	FACTOR 11		0.5425	0.1287	0.1098	0.0245	0.0752	0.0310	0.0883	1.0000
T&D Mnt BASIS FOR FACTOR 12		159,901	48,515	12,538	11,814	2,459	8,187	2,959	73,429	0.0
	FACTOR 12		0.3034	0.0784	0.0739	0.0154	0.0512	0.0185	0.4592	1.0000
A&G BASIS FOR FACTOR 15		2,414,850	1,267,494	289,541	335,371	50,960	182,293	32,240	256,952	0.0
	FACTOR 15		0.5248	0.1199	0.1389	0.0211	0.0755	0.0134	0.1064	1.0000
LABOR BASIS FOR FACTOR 16		2,394,042	1,220,959	286,983	336,390	51,297	184,494	33,234	280,685	0.0
	FACTOR 16		0.5100	0.1199	0.1405	0.0214	0.0771	0.0139	0.1172	1.0000
UPIS BASIS FOR FACTOR 17		96,867,352	35,261,017	14,351,669	25,121,372	2,962,575	12,912,162	989,638	5,268,920	0.0
	FACTOR 17		0.3640	0.1482	0.2593	0.0306	0.1333	0.0102	0.0544	1.0000
RATE BASE BASIS FOR FACTOR 18		82,647,783	30,145,339	12,233,542	21,388,459	2,523,856	10,994,775	845,854	4,515,958	0.0
	FACTOR 18		0.3649	0.1480	0.2588	0.0305	0.1330	0.0102	0.0546	1.0000
TOTAL COS BASIS FOR FACTOR 19		20,075,059	8,278,643	2,809,321	4,546,116	556,646	2,310,771	211,688	1,361,874	0.0
	FACTOR 19		0.4125	0.1399	0.2265	0.0277	0.1151	0.0105	0.0678	1.0000
COS w/o Fire Factor 20		16,190,727	8,278,643	2,809,321 #	4,546,116 #	556,646 #				0
	FACTOR 20		0.5113	0.1735	0.2808	0.0344				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	0.3061	0.1605	0.3414	0.0337	0.1458	0.0025	0.0100	1.0000
2	0.3348	0.1602	0.3086	0.0337	0.1538	0.0018	0.0071	1.0000
3	0.3111	0.1489	0.2867	0.0313	0.1430	0.0158	0.0632	1.0000
4	0.3064	0.1295	0.1895	0.0272	0.1375	0.0419	0.1680	1.0000
5	0.3329	0.1408	0.2060	0.0296	0.1495	0.0282	0.1130	1.0000
6	0.3265	0.1561	0.3003	0.0328	0.1501	0.0069	0.0273	1.0000
7	0.3064	0.1295	0.1895	0.0272	0.1375	0.0419	0.1680	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	0.5425	0.1287	0.1098	0.0245	0.0752	0.0310	0.0883	1.0000
12	0.3034	0.0784	0.0739	0.0154	0.0512	0.0185	0.4592	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	0.5248	0.1199	0.1389	0.0211	0.0755	0.0134	0.1064	1.0000
16	0.5100	0.1199	0.1405	0.0214	0.0771	0.0139	0.1172	1.0000
17	0.3640	0.1482	0.2593	0.0306	0.1333	0.0102	0.0544	1.0000
18	0.3649	0.1480	0.2588	0.0305	0.1330	0.0102	0.0546	1.0000
19	0.4125	0.1399	0.2265	0.0277	0.1151	0.0105	0.0678	1.0000
20	0.5113	0.1735	0.2808	0.0344	-	-	-	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	50,167	20,318	0	0	0	633	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		71,118	50,167	20,318	0	0	0	633	0	0.0
Misc Exp Oper SS	2	439	310	125	0	0	0	4	0	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	16,687	11,771	4,767	0	0	0	149	0	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		17,126	12,081	4,893	0	0	0	152	0	0.0
TOTAL SS EXPENSE		88,244	62,247	25,211	0	0	0	785	0	0.0
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	54,392	37,279	15,039	216	0	0	1,858	0	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	37,908	15,293	219	0	0	1,890	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	754,110	744,684	0	0	0	0	9,426	0	0.0
Labor & Exp Oper Pump	6	392,602	269,079	108,554	1,556	0	0	13,413	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	10,589	7,257	2,928	42	0	0	362	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		1,267,003	1,096,207	141,815	2,033	0	0	26,948	0	0.0
Super & Eng Maint P	6	21,532	14,757	5,954	85	0	0	736	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	409	280	113	2	0	0	14	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		21,941	15,038	6,067	87	0	0	750	0	0.0
TOTAL PUMPING EXPENSES		1,288,944	1,111,245	147,882	2,120	0	0	27,698	0	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
WATER TREATMENT										
Super & Eng Oper WT	2	67,936	47,922	19,409	0	0	0	0	605	0.0
Chemicals	1	810,273	800,145	0	0	0	0	0	10,128	0.0
Labor & Exp Oper WT	2	60,516	42,688	17,289	0	0	0	0	539	0.0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	4,905	3,460	1,401	0	0	0	0	44	0.0
Misc Exp Oper WT	1	235,876	232,928	0	0	0	0	0	2,948	0.0
Misc Exp Oper WT	2	11,649	8,217	3,328	0	0	0	0	104	0.0
Rents Oper WT	2	99	70	28	0	0	0	0	1	0.0
TOTAL WT EXPENSE - OPERATION		1,191,254	1,135,429	41,456	0	0	0	0	14,368	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	31,821	12,888	0	0	0	0	401	0.0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	0.0
TOTAL WT EXPENSE - MAINTENANCE		45,141	31,842	12,897	0	0	0	0	402	0.0
TOTAL WT EXPENSE		1,236,395	1,167,272	54,353	0	0	0	0	14,770	0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	10,640	1,781	0	2,640	3,136	1,814	0	1,269	0.0
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0.0
Storage Facility Exp	5	84	29	0	43	0	0	0	11	0.0
TD Lines Exp	7	218,901	69,676	0	103,277	0	0	0	45,947	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	9,897	0	14,688	17,423	10,080	0	7,053	0.0
Misc Exp Oper TD	11	2,763	463	0	686	814	471	0	330	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	81,846	0	121,314	144,135	83,358	0	58,340	0.0
Super & Eng Maint TD	12	8,709	999	0	1,481	1,504	565	0	4,160	0.0
Struct & Improve Maint TD	12	891	102	0	151	154	58	0	426	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	18,334	0	27,176	0	0	0	12,090	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	259,904	29,811	0	44,184	44,885	16,868	0	124,156	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		429,405	49,247	0	72,992	74,160	27,876	0	205,130	0.0
TOTAL T & D EXPENSE		918,397	131,093	0	194,306	218,295	111,234	0	263,469	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	218,278	62,755	20,562	17,746	19,732	10,063	61,292	26,128	0.0
Other Supplies & Exp AG	15	154	44	15	13	14	7	43	18	0.0
Other Supplies & Exp AG	15	61,952	17,811	5,836	5,037	5,600	2,856	17,396	7,416	0.0
Other Supplies & Exp AG	15	75,140	21,603	7,078	6,109	6,793	3,464	21,099	8,994	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	1,761,732	506,498	165,955	143,229	159,261	81,216	494,694	210,879	0.0
Outside Services AG	15	99,571	28,627	9,380	8,095	9,001	4,590	27,960	11,919	0.0
Outside Services AG	15	126,525	36,376	11,919	10,286	11,438	5,833	35,528	15,145	0.0
Property Insurance	15	331,207	95,222	31,200	26,927	29,941	15,269	93,003	39,645	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	4,373	1,433	1,237	1,375	701	4,271	1,821	0.0
Injuries & Damages	16	744	215	69	67	74	38	184	98	0.0
Employee Pension & Benefits	16	525,705	151,771	48,628	47,156	52,413	26,706	130,112	68,920	0.0
Employee Pension & Benefits	16	143,500	41,428	13,274	12,872	14,307	7,290	35,516	18,813	0.0
Employee Pension & Benefits	16	73,942	21,347	6,840	6,633	7,372	3,756	18,301	9,694	0.0
Reg Commision Exp	15	4,929	1,417	464	401	446	227	1,384	590	0.0
Rents AG	15	13,599	3,910	1,281	1,106	1,229	627	3,819	1,628	0.0
Goodwill Advertising Exp	15	1,732	498	163	141	157	80	486	207	0.0
Misc Exp AG	15	283,691	81,561	26,724	23,064	25,646	13,078	79,660	33,958	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		3,737,612	1,075,456	350,818	310,117	344,798	175,800	1,024,750	455,873	0.0
General Plant Maint AG	15	15,757	4,530	1,484	1,281	1,424	726	4,425	1,886	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G EXPENSE - MAINTENANCE		15,757	4,530	1,484	1,281	1,424	726	4,425	1,886	0.0
TOTAL A & G EXPENSE		3,753,369	1,079,986	352,303	311,398	346,223	176,527	1,029,174	457,759	0.0
Total Operation & Maintenance Expenses		7,968,478	3,551,843	579,749	507,823	564,518	287,761	1,707,351	769,434	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	51,415	36,268	14,689	0	0	0	0	458	0.0
Struct & Imp P	6	79,637	54,581	22,020	316	0	0	0	2,721	0.0
Struct & Imp WT	2	385,174	271,702	110,044	0	0	0	0	3,428	0.0
Struct & Imp TD	7	10,717	3,411	0	5,056	0	0	0	2,249	0.0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	4,910	1,412	463	399	444	226	1,379	588	0.0
Struct & Imp Misc	15	40,073	11,521	3,775	3,258	3,623	1,847	11,252	4,797	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	413	167	0	0	0	0	5	0.0
Supply Mains	2	149,821	105,684	42,804	0	0	0	0	1,333	0.0
Pump Equip Electric	6	131,779	90,318	36,437	522	0	0	0	4,502	0.0
WT Equip Non-Media	2	568,461	400,992	162,409	0	0	0	0	5,059	0.0
Dist Reservoirs & Standpipe	5	34,660	12,138	0	17,781	0	0	0	4,741	0.0
Elevated Tanks & Standpipes	5	6,986	2,446	0	3,584	0	0	0	966	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains 4 & Less	4	15,749	5,013	0	7,430	0	0	0	3,306	0.0
TD Mains 6 to 8"	4	162,028	51,574	0	76,445	0	0	0	34,010	0.0
TD Mains 10 to 16"	3	187,972	123,216	49,907	0	0	0	0	14,850	0.0
TD Mains 18 & Grtr	3	79,580	52,165	21,128	0	0	0	0	6,287	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 Unts	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	34,428	13,944	0	0	0	0	434	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	2,675	877	756	841	429	2,613	1,114	0.0
Comp & Periph Equip	15	33,421	9,609	3,148	2,717	3,021	1,541	9,385	4,000	0.0
Computer Software	15	77,454	22,268	7,296	6,297	7,002	3,571	21,749	9,271	0.0
Comp Software Personal	15	4,411	1,268	416	359	399	203	1,239	528	0.0
Data Handling Equipment	15	2,565	737	242	209	232	118	720	307	0.0
Other Office Equipment	15	11,774	3,385	1,109	957	1,064	543	3,306	1,409	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	1,425	467	403	448	228	1,392	593	0.0
Tools,Shop,Garage Equip	15	42,296	12,160	3,984	3,439	3,824	1,950	11,877	5,063	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	13,796	9,732	3,942	0	0	0	0	123	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	10,028	2,883	945	815	907	462	2,816	1,200	0.0
Comm Equip Non-Telephone	15	3,294	947	310	268	298	152	925	394	0.0
Comm Equip Telephone	15	2,032	584	191	165	184	94	571	243	0.0
Misc Equipment	15	5,176	1,488	488	421	468	239	1,453	620	0.0
Total Depreciation Expense		2,497,063	1,326,522	501,233	131,597	177,832	116,241	70,676	172,963	
Amort-Other UP	18	(58,184)	(29,115)	(15,075)	(3,311)	(3,293)	(2,258)	(687)	(4,445)	0.0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
Taxes Other Than Income										
Utility Reg Assessment Fee	19	134,151	64,567	23,731	7,955	8,626	5,205	12,825	11,242	0.0
Property Taxes	18	996,850	498,824	258,284	56,721	56,422	38,678	11,763	76,159	0.0
FUTA	16	2,808	811	260	252	280	143	695	368	0.0
FICA	16	110,355	31,859	10,208	9,899	11,002	5,606	27,313	14,468	0.0
SUTA	16	5,779	1,668	535	518	576	294	1,430	758	0.0
Other Taxes & Licenses	15	5,743	1,651	541	467	519	265	1,613	687	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>599,380</u>	<u>293,558</u>	<u>75,812</u>	<u>77,425</u>	<u>50,190</u>	<u>55,638</u>	<u>103,682</u>	0.0
Income Taxes	18	1,891,429	946,471	490,069	107,622	107,055	73,387	22,319	144,505	0.0
Utility Income Available for Return	18	6,659,667	3,332,497	1,725,520	378,935	376,937	258,395	78,584	508,799	0.0
Total Cost of Service		<u>20,214,139</u>	<u>9,727,598</u>	<u>3,575,053</u>	<u>1,198,478</u>	<u>1,300,474</u>	<u>783,717</u>	<u>1,933,881</u>	<u>1,694,937</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>20,504,938</u>	<u>10,018,397</u>	<u>3,575,053</u>	<u>1,198,478</u>	<u>1,300,474</u>	<u>783,717</u>	<u>1,933,881</u>	<u>1,694,937</u>	0.0
Reallocation of Public Fire	20	0	920,135	338,073	113,285	0	0	0	(1,371,494)	0.0
Total		<u>\$ 20,504,938</u>	<u>\$ 10,938,532</u>	<u>\$ 3,913,127</u>	<u>\$ 1,311,763</u>	<u>\$ 1,300,474</u>	<u>\$ 783,717</u>	<u>\$ 1,933,881</u>	<u>\$ 323,443</u>	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
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	22,649	7,421	6,405	7,122	3,632	22,121	9,430	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)	(47,699)	(15,629)	(13,488)	(14,998)	(7,648)	(46,587)	(19,859)	0.0
Comp & Periph Equip	15	327,326	94,106	30,834	26,612	29,590	15,090	91,913	39,181	0.0
Computer Software	15	251,827	72,400	23,722	20,474	22,765	11,609	70,713	30,144	0.0
Comp Software Personal	15	39,574	11,378	3,728	3,217	3,577	1,824	11,112	4,737	0.0
Data Handling Equipment	15	28,643	8,235	2,698	2,329	2,589	1,320	8,043	3,429	0.0
Other Office Equipment	15	137,900	39,646	12,990	11,211	12,466	6,357	38,722	16,507	0.0
Trans Equip Lt Duty Trks	15	186,115	53,508	17,532	15,131	16,825	8,580	52,261	22,278	0.0
Trans Equip Hvy Duty Trks	15	43,340	12,460	4,083	3,524	3,918	1,998	12,170	5,188	0.0
Trans Equip Autos	15	17,526	5,039	1,651	1,425	1,584	808	4,921	2,098	0.0
Trans Equip Other	15	(235,350)	(67,663)	(22,170)	(19,134)	(21,276)	(10,850)	(66,086)	(28,171)	0.0
Stores Equipment	15	140,914	40,513	13,274	11,456	12,739	6,496	39,569	16,867	0.0
Tools Shop Garage Equip	15	622,242	178,895	58,615	50,588	56,251	28,685	174,726	74,482	0.0
Tools Shop Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	278,546	196,486	79,581	0	0	0	0	2,479	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	83,059	23,879	7,824	6,753	7,509	3,829	23,323	9,942	0.0
Comm Equip Non-Telephone	15	39,783	11,438	3,748	3,234	3,596	1,834	11,171	4,762	0.0
Comm Equip Telephone	15	19,403	5,578	1,828	1,577	1,754	894	5,448	2,323	0.0
Misc Equipment	15	68,862	19,798	6,487	5,598	6,225	3,175	19,336	8,243	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
Total Utility Plant in Service		<u>96,881,183</u>	<u>55,918,070</u>	<u>21,371,740</u>	<u>4,664,579</u>	<u>4,632,569</u>	<u>3,186,741</u>	<u>852,816</u>	<u>6,254,668</u>	<u>0</u>
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	17,479	5,025	1,647	1,421	1,580	806	4,908	2,092	0.0
Materials and Supplies	15	196,257	56,424	18,487	15,956	17,742	9,047	55,109	23,492	0.0
Prepayments	15	96,820	27,836	9,120	7,871	8,753	4,463	27,187	11,589	0.0
OPEB Tracker	16	111,571	32,211	10,320	10,008	11,124	5,668	27,614	14,627	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	0	0	0	0	0	0	0	0	0.0
Tax Offset	17	5,285	3,051	1,166	254	253	174	47	341	0.0
Ciac	17	(515,092)	(297,311)	(113,629)	(24,776)	(24,621)	(16,947)	(4,533)	(33,275)	0.0
Customer Advances	17	(3,558,404)	(2,053,911)	(784,984)	(171,159)	(170,092)	(117,071)	(31,314)	(229,873)	0.0
Pre-71ITC	17	(9,616,131)	(5,550,431)	(2,121,318)	(462,536)	(459,651)	(316,371)	(84,622)	(621,202)	0.0
Deferred Income Taxes	17	0	0	0	0	0	0	0	0	0.0
Tank Painting Tracker	17	(930,213)	(536,919)	(205,205)	(44,743)	(44,464)	(30,604)	(8,186)	(60,092)	0.0
Pensions	16	(40,972)	(11,829)	(3,790)	(3,675)	(4,085)	(2,081)	(10,141)	(5,371)	0.0
Total Other Rate Base Elements		<u>457,814</u>	<u>130,274</u>	<u>42,199</u>	<u>38,677</u>	<u>43,030</u>	<u>21,892</u>	<u>124,912</u>	<u>56,831</u>	<u>0.0</u>
Total Original Cost Measure of Value		<u>\$ 97,338,997</u>	<u>\$ 56,048,343</u>	<u>\$ 21,413,938</u>	<u>\$ 4,703,256</u>	<u>\$ 4,675,599</u>	<u>\$ 3,208,633</u>	<u>\$ 977,728</u>	<u>\$ 6,311,499</u>	<u>0.0</u>

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	416,468	69,706	0	103,321	122,762	70,992	0	49,687	0.0
FACTOR 11		0.1674	0.0000	0.2481	0.2947	0.1705	0.0000	0.1193	1.0000
T&D Mnt BASIS FOR FACTOR 12	159,901	18,334	0	27,176	27,617	10,386	0	76,388	0.0
FACTOR 12		0.1147	0.0000	0.1700	0.1727	0.0649	0.0000	0.4777	1.0000
A&G BASIS FOR FACTOR 15	2,414,850	694,101	227,446	196,425	218,295	111,234	678,176	289,173	0.0
FACTOR 15		0.2875	0.0942	0.0813	0.0904	0.0461	0.2808	0.1197	1.0000
LABOR BASIS FOR FACTOR 16	2,394,042	691,413	221,363	214,682	238,638	121,552	592,518	313,876	0.0
FACTOR 16		0.2887	0.0925	0.0897	0.0997	0.0508	0.2475	0.1311	1.0000
UPIS BASIS FOR FACTOR 17	96,867,352	55,910,086	21,368,689	4,663,914	4,631,908	3,186,286	852,694	6,253,775	0.0
FACTOR 17		0.5772	0.2206	0.0481	0.0478	0.0329	0.0088	0.0646	1.0000
RATE BASE BASIS FOR FACTOR 18	97,338,997	56,048,343	21,413,938	4,703,256	4,675,599	3,208,633	977,728	6,311,499	0.0
FACTOR 18		0.5004	0.2591	0.0569	0.0566	0.0388	0.0118	0.0764	1.0000
TOTAL COS BASIS FOR FACTOR 19	20,075,059	9,661,614	3,550,858	1,190,122	1,291,403	778,285	1,919,672	1,683,106	0.0
FACTOR 19		0.4813	0.1769	0.0593	0.0643	0.0388	0.0956	0.0838	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,402,594	9,661,614	3,550,858	1,190,122	0	0	0	0	0.0
FACTOR 20		0.6709	0.2465	0.0826	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9875	-	-	-	-	-	0.0125	1.0000
2	0.7054	0.2857	-	-	-	-	0.0089	1.0000
3	0.6555	0.2655	-	-	-	-	0.0790	1.0000
4	0.3183	-	0.4718	-	-	-	0.2099	1.0000
5	0.3502	-	0.5130	-	-	-	0.1368	1.0000
6	0.6854	0.2765	0.0040	-	-	-	0.0342	1.0000
7	0.3183	-	0.4718	-	-	-	0.2099	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9501	-	0.0499	1.0000
11	0.1674	-	0.2481	0.2947	0.1705	-	0.1193	1.0000
12	0.1147	-	0.1700	0.1727	0.0649	-	0.4777	1.0000
13	-	-	-	-	-	0.9878	0.0122	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2875	0.0942	0.0813	0.0904	0.0461	0.2808	0.1197	1.0000
16	0.2887	0.0925	0.0897	0.0997	0.0508	0.2475	0.1311	1.0000
17	0.5772	0.2206	0.0481	0.0478	0.0329	0.0088	0.0646	1.0000
18	0.5004	0.2591	0.0569	0.0566	0.0388	0.0118	0.0764	1.0000
19	0.4813	0.1769	0.0593	0.0643	0.0388	0.0956	0.0838	1.0000
20	0.6709	0.2465	0.0826	-	-	-	-	1.0000

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

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMOUNT OF WATER CONSUMED

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	4,922	0.3061
Commercial	2,582	0.1605
Industrial	5,491	0.3414
Other Public Authority	542	0.0337
Sales for Resale	2,345	0.1458
Private Fire Protection	40	0.0025
Public Fire Protection	161	0.0100
Total	<u>16,084</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u> 0.7143	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u> 0.2857	
Residential	0.3061	0.2186	0.4061	0.1160	0.3348
Commercial	0.1605	0.1146	0.1597	0.0456	0.1602
Industrial	0.3414	0.2439	0.2265	0.0647	0.3086
Other Public Authority	0.0337	0.0241	0.0336	0.0096	0.0337
Sales for Resale	0.1458	0.1041	0.1741	0.0497	0.1538
Private Fire Protection	0.0025	0.0018			0.0018
Public Fire Protection	0.0100	0.0071			0.0071
Total	<u>1.0000</u>	<u>0.7142</u>	<u>1.0000</u>	<u>0.2856</u>	<u>1.0000</u>

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

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

FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY

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

Customer Classification	Base	Factor*	Maximum Day- Extra Capacity	
	Average Daily Consumption, Thousand Gal.		Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	4,922	1.000	4,922	0.4061
Commercial	2,582	0.750	1,936	0.1597
Industrial	5,491	0.500	2,746	0.2265
Other Public Authority	542	0.750	407	0.0336
Sales for Resale	2,345	0.900	2,111	0.1741
Total	15,883		12,122	1.0000

The weighting of the factors is based on the maximum day ratio of 1.40 based on a review of maximum day ratios experienced during the period 1990 through 2007 (see Case WR-2007-0216 & DR 87).

	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.

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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 Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
	(2)	(3)=(2) X 0.6638	(4)	(5)=(4) X 0.2655	(6)	(7)=(6) X 0.0707	
Residential	0.3061	0.2032	0.4061	0.1078			0.3111
Commercial	0.1605	0.1065	0.1597	0.0424			0.1489
Industrial	0.3414	0.2266	0.2265	0.0601			0.2867
Other Public Authority	0.0337	0.0224	0.0336	0.0089			0.0313
Sales for Resale	0.1458	0.0968	0.1741	0.0462			0.1430
Private Fire Protection	0.0025	0.0017			0.1994	0.0141	0.0158
Public Fire Protection	0.0100	0.0066			0.8006	0.0566	0.0632
Total	<u>1.0000</u>	<u>0.6638</u>	<u>1.0000</u>	<u>0.2654</u>	<u>1.0000</u>	<u>0.0707</u>	<u>1.0000</u>

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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><u>1.40</u></u>	25,242,000	0.9293
Fire Protection		<u>1,920,000</u>	<u>0.0707</u>
Total		<u><u>27,162,000</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 deliverability of 8000 gallons per minute for 4 hours.

MISSOURI-AMERICAN WATER COMPANY
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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		Allocation Factor	Weighted Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor			
(1)	(2)	(3)	(4)=(3) X 0.3223	(5)	(6)=(5) X 0.4718	(7)	(8)=(7) X 0.2059	(9)=(4)+(6)+(8)
Residential	205.1	0.3061	0.0987	0.4402	0.2077			0.3064
Commercial	107.6	0.1605	0.0517	0.1650	0.0778			0.1295
Industrial	228.8	0.3414	0.1100	0.1684	0.0795			0.1895
Other Public Authority	22.6	0.0337	0.0109	0.0346	0.0163			0.0272
Sales for Resale	97.7	0.1458	0.0470	0.1918	0.0905			0.1375
Private Fire Protection	1.7	0.0025	0.0008			0.1994	0.0411	0.0419
Public Fire Protection	6.7	0.0100	0.0032			0.8006	0.1648	0.1680
Total	670.2	1.0000	0.3223	1.0000	0.4718	1.0000	0.2059	1.0000

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

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.46. The system demand for fire protection is approximately 8000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	12,521	0.3223
Maximum Hour Extra Capacity	1.46	18,329	0.4718
Subtotal	2.46	30,850	0.7941
Fire Protection		8,000	0.2059
Total		38,850	1.0000

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

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor* (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	205.1	3.5	717.8	0.4402
Commercial	107.6	2.5	269.0	0.1650
Industrial	228.8	1.2	274.6	0.1684
Other Public Authority	22.6	2.5	56.5	0.0346
Sales for Resale	97.7	3.2	312.7	0.1918
Total	661.8		1,630.6	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	BASE			Maximum Hour		Fire Protection		Allocation Factor
	Average Hourly Consumption	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
(1)	Thousand Gallons	Factor	Factor	Factor	Factor	Factor	Factor	(9)=(4)+(6)+(8)
	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	
			0.3503		0.5129		0.1368	
Residential	205.1	0.3061	0.1072	0.4402	0.2258			0.3329
Commercial	107.6	0.1605	0.0562	0.1649	0.0846			0.1408
Industrial	228.8	0.3414	0.1196	0.1684	0.0864			0.2060
Other Public Authority	22.6	0.0337	0.0118	0.0347	0.0178			0.0296
Sales for Resale	97.7	0.1458	0.0511	0.1918	0.0984			0.1495
Private Fire Protection	1.7	0.0025	0.0009			0.1994	0.0273	0.0282
Public Fire Protection	6.7	0.0100	0.0035			0.8006	0.1095	0.1130
Total	670.2	1.0000	0.3503	1.0000	0.5130	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.

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

The weighting of the factors is based on the ratio of the capacity required for a 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	40.59	0.3503
Extra Capacity Maximum Hour	1.46	59.41	0.5129
Total	2.46	100.00	0.8632

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity 1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	205.1	3.5	717.8	0.4402
Commercial	107.6	2.5	269.0	0.1649
Industrial	228.8	1.2	274.6	0.1684
Other Public Authority	22.6	2.5	56.5	0.0347
Sales for Resale	97.7	3.2	312.7	0.1918
Total	661.8		1630.6	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of 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	0.3348	0.2195	0.3111	0.1046	0.3064	0.0026	0.3265
Commercial	0.1602	0.1050	0.1489	0.0500	0.1295	0.0011	0.1561
Industrial	0.3086	0.2023	0.2867	0.0964	0.1895	0.0016	0.3003
Other Public Authority	0.0337	0.0221	0.0313	0.0105	0.0272	0.0002	0.0328
Sales for Resale	0.1538	0.1008	0.1430	0.0481	0.1375	0.0012	0.1501
Private Fire Protection	0.0018	0.0012	0.0158	0.0053	0.0419	0.0004	0.0069
Public Fire Protection	0.0071	0.0047	0.0632	0.0212	0.1680	0.0014	0.0273
Total	1.0000	0.6556	1.0000	0.3361	1.0000	0.0085	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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor (3)=(2)X	Allocation Factor 4	Weighted Factor (5)=(4)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0000		1.0000	
Residential	0.3111	0.0000	0.3064	0.3064	0.3064
Commercial	0.1489	0.0000	0.1295	0.1295	0.1295
Industrial	0.2867	0.0000	0.1895	0.1895	0.1895
Other Public Authority	0.0313	0.0000	0.0272	0.0272	0.0272
Sales for Resale	0.1430	0.0000	0.1375	0.1375	0.1375
Private Fire Protection	0.0158	0.0000	0.0419	0.0419	0.0419
Public Fire Protection	0.0632	0.0000	0.1680	0.1680	0.1680
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**

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

Factors are based on the relative cost of meters by size and customer classification, as developed on Schedule 4 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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (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>

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 225,899	0.5424
Commercial	53,618	0.1287
Industrial	45,709	0.1098
Other Public Authority	10,221	0.0245
Sales for Resale	31,333	0.0752
Private Fire Protection	12,903	0.0310
Public Fire Protection	36,785	0.0883
Total	<u>416,468</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	\$ 48,515	0.3034
Commercial	12,538	0.0784
Industrial	11,814	0.0739
Other Public Authority	2,459	0.0154
Sales for Resale	8,187	0.0512
Private Fire Protection	2,959	0.0185
Public Fire Protection	73,429	0.4592
Total	<u>\$159,901</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
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
	<u>32,501</u>	<u>1.0000</u>
Total	<u><u>32,501</u></u>	<u><u>1.0000</u></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
	<u>32,103</u>	<u>1.0000</u>
Total	<u><u>32,103</u></u>	<u><u>1.0000</u></u>

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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	\$1,267,494	0.5249
Commercial	289,541	0.1199
Industrial	335,371	0.1389
Other Public Authority	50,960	0.0211
Sales for Resale	182,293	0.0755
Private Fire Protection	32,240	0.0134
Public Fire Protection	256,952	0.1064
 Total	 \$2,414,850	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$1,220,959	0.5100
Commercial	286,983	0.1199
Industrial	336,390	0.1405
Other Public Authority	51,297	0.0214
Sales for Resale	184,494	0.0771
Private Fire Protection	33,234	0.0139
Public Fire Protection	280,685	0.1172
Total	<u>\$2,394,042</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	\$35,261,017	0.3640
Commercial	14,351,669	0.1482
Industrial	25,121,372	0.2593
Other Public Authority	2,962,575	0.0306
Sales for Resale	12,912,162	0.1333
Private Fire Protection	989,638	0.0102
Public Fire Protection	5,268,920	0.0544
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 Cost of Service summary and summarized below.

Customer Classification <hr/> (1)	Original Cost Measure of Value <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$30,145,339	0.3647
Commercial	12,233,542	0.1480
Industrial	21,388,459	0.2588
Other Public Authority	2,523,856	0.0305
Sales for Resale	10,994,775	0.1330
Private Fire Protection	845,854	0.0102
Public Fire Protection	<hr/> 4,515,958	<hr/> 0.0546
Total	<hr/> <hr/> \$82,647,783	<hr/> <hr/> 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 <hr/> (1)	Total Cost of Service <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$8,278,643	0.4124
Commercial	2,809,321	0.1399
Industrial	4,546,116	0.2265
Other Public Authority	556,646	0.0277
Sales for Resale	2,310,771	0.1151
Private Fire Protection	211,688	0.0105
Public Fire Protection	<hr/> 1,361,874	<hr/> 0.0678
Total	<hr/> <hr/> \$20,075,059	<hr/> <hr/> 1.0000

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 (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	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		28,597	29,519	3,068	5,349	162	1,092	257	1,038	19	339	32,103	37,338

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 (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(13)	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(13)	(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>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
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	\$ 364,158	99.1%	\$ 188,695	98.9%	\$ 364,158	99.1%	\$ 175,463	93.0%
Commercial	3,279	0.9%	\$ 2,136	1.1%	\$ 3,279	0.9%	1,143	53.5%
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	54	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	367,492	<u>100.0%</u>	190,831	<u>100.0%</u>	367,437	<u>100.0%</u>	176,606	92.5%
Other Revenues	(124)		(124)		(124)		-	0.0%
Total	<u>\$ 367,368</u>		<u>\$ 190,707</u>		<u>\$ 367,313</u>		<u>\$ 176,606</u>	92.6%

**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	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	32,352	\$188,695	32,352	\$364,158	\$175,463	92.99%
5	Commercial	470	2,136	470	3,279	1,143	53.51%
12	Total	<u>32,821</u>	<u>190,831</u>	<u>32,821</u>	<u>367,437</u>	<u>\$176,606</u>	<u>92.55%</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>\$367,561</u>	<u>176,606</u>	<u>92.49%</u>
25							
26							
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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)	
ADMINISTRATIVE AND GENERAL EXPENSES										
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	25,538	18,272	135	0	0	0	0	7,130	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	5,022	3,593	27	0	0	0	0	1,402	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	10	1	0	0	0	0	0	9	0.0
Employee Pension & Benefits	16	10,855	661	10	0	0	0	0	10,184	0.0
Employee Pension & Benefits	16	5,034	307	5	0	0	0	0	4,723	0.0
Employee Pension & Benefits	16	1,261	77	1	0	0	0	0	1,183	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	1,042	746	6	0	0	0	0	291	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		52,431	26,281	202	0	0	0	0	25,947	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		52,627	26,422	203	0	0	0	0	26,002	0.0
Total Operation & Maintenance Expenses		183,494	120,609	919	0	0	0	0	61,966	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	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)	
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	38	0	0	0	0	0	0	0.0
Struct & Imp TD	7	54	24	0	0	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	1	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	11,985	136	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	3,010	34	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	571	6	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	507	6	0	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	333	4	0	0	0	0	418	0.0
TD Mains 6 to 8"	4	2,586	1,140	13	0	0	0	0	1,432	0.0
T & D Mains - DI 6-10" (TN)	3	107	101	1	0	0	0	0	5	0.0
TD Mains 10 - 16"	3	4	4	0	0	0	0	0	0	0.0
TD Mains 18 & Grtr	3	2	2	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	1,593	1,575	7	0	0	0	10	0	0.0
Meters Bronze Case	9	1,188	1,182	6	0	0	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	259	258	1	0	0	0	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	1,118	1,113	5	0	0	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	14	0	0	0	0	0	5	0.0
Comp & Periph Equip	15	6,390	4,572	34	0	0	0	0	1,784	0.0
Computer Software	15	1,390	995	7	0	0	0	0	388	0.0
Comp Software Personal	15	27	19	0	0	0	0	0	8	0.0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	1	1	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	259	2	0	0	0	0	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	358	3	0	0	0	0	140	0.0
Comm Equip Telephone	15	4	3	0	0	0	0	0	1	0.0
Misc Equipment	15	170	122	1	0	0	0	0	47	0.0
Total Depreciation Expense		33,358	28,185	268	0	0	0	10	4,895	
Amort-Other UP, Depr Ciac,COR	18	(91)	(79)	(1)	0	0	0	(0)	(11)	

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	700	6	0	0	0	0	218	
Property Taxes	18	23,407	20,423	208	0	0	0	7	2,769	
FUTA	16	38	2	0	0	0	0	0	36	0.0
FICA	16	2,033	124	2	0	0	0	0	1,907	0.0
SUTA	16	91	6	0	0	0	0	0	85	0.0
Other Taxes & Licenses	15	73	52	0	0	0	0	0	20	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		<u>26,566</u>	<u>21,307</u>	<u>217</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>5,036</u>	0.0
Income Taxes	18	36,224	31,605	322	0	0	0	11	4,285	
Utility Income Available for Return	18	<u>87,817</u>	<u>76,620</u>	<u>782</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26</u>	<u>10,389</u>	
Total Cost of Service		<u>367,368</u>	<u>278,247</u>	<u>2,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54</u>	<u>86,560</u>	0.0
Less: Other Water Revenues	19	124	124	0	0	0	0	0	0	0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		<u>124</u>	<u>124</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>\$ 367,492</u>	<u>\$ 278,371</u>	<u>\$ 2,507</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 86,560</u>	0.0
Reallocation of Public Fire	20	0	85,787	773	0	0	0		(86,560)	0.0
Total		<u>\$ 367,492</u>	<u>\$ 364,158</u>	<u>\$ 3,279</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ -</u>	0.0
		\$ (124)	\$ (124)							0.0
		<u>\$ 367,368</u>	<u>\$ 364,034</u>							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	Commercial	Industrial	Public	Sales for	Fire Protection		
			(4)	(5)	(6)	Authorities (7)	Resale (8)	Private (9)	Public (10)	
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										U.U
Add:										0.0
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	3,442	2,463	18	0	0	0	0	961	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	2,442	149	2	0	0	0	0	2,291	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	(7,159)	(5,488)	(77)	0	0	0	(2)	(1,591)	0.0
Deferred Income Taxes	17	240	184	3	0	0	0	0	53	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	(416)	(25)	(0)	0	0	0	0	(390)	0.0
Total Other Rate Base Elements		(42,105)	(34,006)	(507)	0	0	0	(15)	(7,577)	0.0
Total Original Cost Measure of Value		\$ 1,184,366	\$ 1,033,351	\$ 10,555	\$ -	\$ -	\$ -	\$ 304	\$ 140,155	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)	Customer Classification				Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)		Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		38,197	16,845	195	0	0	0	0	21,157	0.0
FACTOR 11			0.4410	0.0051	0.0000	0.0000	0.0000	0.0000	0.5539	1.0000
T&D Mnt BASIS FOR FACTOR 12		3	2	0	0	0	0	0	1	0.0
FACTOR 12			0.8106	0.0048	0.0000	0.0000	0.0000	0.0000	0.1846	1.0000
A&G BASIS FOR FACTOR 15		128,787	92,142	686	0	0	0	0	35,959	0.0
FACTOR 15			0.7155	0.0053	0.0000	0.0000	0.0000	0.0000	0.2792	1.0000
LABOR BASIS FOR FACTOR 16		121,617	84,794	608	0	0	0	0	36,215	0.0
FACTOR 16			0.0609	0.0009	0.0000	0.0000	0.0000	0.0000	0.9382	1.0000
UPIS BASIS FOR FACTOR 17		1,226,169	1,067,126	11,059	0	0	0	319	147,665	0.0
FACTOR 17			0.7666	0.0108	0.0000	0.0000	0.0000	0.0003	0.2223	1.0000
RATE BASE BASIS FOR FACTOR 18		1,184,366	1,033,351	10,555	0	0	0	304	140,155	0.0
FACTOR 18			0.8725	0.0089	0.0000	0.0000	0.0000	0.0003	0.1183	1.0000
TOTAL COS BASIS FOR FACTOR 19		366,400	277,516	2,500	0	0	0	0	86,330	(54.4)
FACTOR 19			0.7576	0.0068	0.0000	0.0000	0.0000	0.0000	0.2356	1.0000
COS w/o Fire Factor 20		280,754	278,247	2,507	0	0	0	0	0	0
FACTOR 20			0.9911	0.0089	0.0000	0.0000	0.0000	0.0000	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	0.9832	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	0.8725	0.0089	-	-	-	0.0003	0.1183	1.0000
19	0.7576	0.0068	-	-	-	-	0.2356	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
Labor & Exp Oper SS	2	11	1	10	0	0	0	0	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		11	1	10	0	0	0	0	0.0
Misc Exp Oper SS	2	6,823	864	5,957	0	0	0	2	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	575	73	502	0	0	0	0	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		7,398	937	6,459	0	0	0	2	0.0
TOTAL SS EXPENSE		7,409	938	6,469	0	0	0	2	0.0
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	1	0	1	0	0	0	0	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		1	0	1	0	0	0	0	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES		1	0	1	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
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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service		
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	25,538	1,864	1,517	4,099	10,052	0	876	7,130	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	5,022	367	298	806	1,977	0	172	1,402	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	10	1	0	2	4	0	0	3	0.0
Employee Pension & Benefits	16	10,855	767	150	1,858	4,557	0	291	3,232	0.0
Employee Pension & Benefits	16	5,034	356	69	862	2,113	0	135	1,499	0.0
Employee Pension & Benefits	16	1,261	89	17	216	529	0	34	375	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	1,042	76	62	167	410	0	36	291	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		52,431	3,788	2,332	8,599	21,086	0	1,670	14,956	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		52,627	3,802	2,344	8,630	21,164	0	1,676	15,011	0.0
Total Operation & Maintenance Expenses		183,494	15,282	9,988	29,298	71,857	0	6,096	50,971	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	
Struct & Imp P	6	0	0	0	0	0	0	0	0.0	
Struct & Imp WT	2	38	5	33	0	0	0	0	0.0	
Struct & Imp TD	7	54	7	0	17	0	0	30	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	0	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	1,535	10,585	0	0	0	4	0.0	
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	385	2,659	0	0	0	1	0.0	
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	73	505	0	0	0	0	0.0	
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0.0	
Elevated Tanks & Standpipes	5	532	147	0	366	0	0	20	0.0	
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	96	0	240	0	0	418	0.0	
TD Mains 6 to 8"	4	2,586	330	0	823	0	0	1,432	0.0	
TD Mains 10 to 16"	3	107	13	89	0	0	0	5	0.0	
TD Mains 18 & Grtr	3	4	0	3	0	0	0	0	0.0	
TD Mains 18 & Grtr	3	2	0	2	0	0	0	0	0.0	
Fire Mains	8	0	0	0	0	0	0	0	0.0	
Services	10	1,593	0	0	0	1,583	0	10	0.0	
Meters Bronze Case	9	1,188	0	0	1,188	0	0	0	0.0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0.0	
Meters Other	9	259	0	0	259	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	0	0	1,118	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	510	0.0	
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	1	1	3	7	1	5	0.0	
Comp & Periph Equip	15	6,390	466	380	1,026	2,515	219	1,784	0.0	
Computer Software	15	1,390	101	83	223	547	48	388	0.0	
Comp Software Personal	15	27	2	2	4	11	1	8	0.0	
Data Handling Equipment	15	0	0	0	0	0	0	0	0.0	
Other Office Equipment	15	1	0	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	26	22	58	142	12	101	0.0	
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	37	30	80	197	17	140	0.0	
Comm Equip Telephone	15	4	0	0	1	2	0	1	0.0	
Misc Equipment	15	170	12	10	27	67	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	273	107	233	19	17	188	0.0
Property Taxes	18	23,407	2,561	13,302	1,571	2,137	941	44	2,851	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		<u>26,566</u>	<u>2,807</u>	<u>13,609</u>	<u>2,059</u>	<u>3,306</u>	<u>960</u>	<u>122</u>	<u>3,703</u>	0.0
Income Taxes	18	36,224	3,963	20,586	2,431	3,307	1,456	69	4,412	0.0
Utility Income Available for Return	18	87,817	9,607	49,906	5,893	8,018	3,530	167	10,696	0.0
Total Cost of Service		<u>367,368</u>	<u>34,889</u>	<u>108,441</u>	<u>42,544</u>	<u>92,535</u>	<u>7,525</u>	<u>6,758</u>	<u>74,676</u>	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		<u>124</u>	<u>12</u>	<u>37</u>	<u>14</u>	<u>31</u>	<u>3</u>	<u>2</u>	<u>25</u>	0.0
Total Cost of Service Related to Sales of Water		<u>367,492</u>	<u>34,901</u>	<u>108,478</u>	<u>42,558</u>	<u>92,566</u>	<u>7,528</u>	<u>6,760</u>	<u>74,701</u>	0.0
Reallocation of Public Fire	20	0	16,247	50,499	19,814	0	0	0	(86,560)	0.0
Total		<u>\$ 367,492</u>	<u>\$ 51,148</u>	<u>\$ 158,977</u>	<u>\$ 62,372</u>	<u>\$ 92,566</u>	<u>\$ 7,528</u>	<u>\$ 6,760</u>	<u>\$ (11,859)</u>	0.0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
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	3,442	251	204	552	1,355	0	118	961	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	2,442	173	34	418	1,025	0	65	727	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	(7,159)	(785)	(4,095)	(476)	(639)	(289)	(11)	(864)	0.0
Deferred Income Taxes	17	240	26	137	16	21	10	0	29	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	(416)	(29)	(6)	(71)	(175)	0	(11)	(124)	0.0
Total Other Rate Base Elements		(42,105)	(4,908)	(28,214)	(2,038)	(1,305)	(2,019)	175	(3,796)	0.0
Total Original Cost Measure of Value		\$ 1,184,366	\$ 129,522	\$ 673,289	\$ 79,464	\$ 108,140	\$ 47,556	\$ 2,192	\$ 144,205	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	1,184,366	129,522	673,289	79,464	108,140	47,556	2,192	144,205	0.0
FACTOR 18		0.1094	0.5683	0.0671	0.0913	0.0402	0.0019	0.1218	1.0000
TOTAL COS BASIS FOR FACTOR 19	366,400	34,798	108,166	42,430	92,284	7,507	6,739	74,476	0.0
FACTOR 19		0.0950	0.2950	0.1158	0.2519	0.0205	0.0184	0.2034	1.0000
TOTAL COS BASIS FOR FACTOR 20	185,937	34,901	108,478	42,558					0.0
FACTOR 20		0.1877	0.5834	0.2289					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	0.2769	-	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	0.1094	0.5683	0.0671	0.0913	0.0402	0.0019	0.1218	1.0000
19	0.0950	0.2950	0.1158	0.2519	0.0205	0.0184	0.2034	1.0000
20	0.1877	0.5834	0.2289					1.0000

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

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE 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	<u>90.15</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.1269	(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	0.0000	0.0000
Public Fire Protection	0.0025	0.0003	0.0000	0.0000	0.0003
Total	<u>1.0000</u>	<u>0.1269</u>	<u>1.0000</u>	<u>0.8731</u>	<u>1.0000</u>

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

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

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

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.1214		0.8349		0.0437	
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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 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.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	100,000	0.1214
Maximum Day Extra Capacity	6.88	688,000	0.8349
Subtotal	7.88	788,000	0.9563
Fire Protection		36,000	0.0437
Total		824,000	1.0000

The public and private fire protection allocation factors in column 6 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1281	(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
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.48. 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	<u>2.49</u>	<u>173</u>	<u>0.3184</u>
Subtotal	<u><u>3.49</u></u>	242	0.4465
Fire Protection		<u>300</u>	<u>0.5535</u>
Total		<u><u>542</u></u>	<u><u>1.0000</u></u>

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	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>3.7</u></u>		<u><u>13.1</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2766		0.6874		0.0360	
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><u>3.49</u></u>	<u><u>100.00</u></u>	<u><u>0.9640</u></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 Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	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 (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 Schedule 4 and summarized below.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (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
WARREN COUNTY WATER OPERATIONS
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 Schedule 4 and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (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	<u>3</u>	<u>0.0064</u>
 Total	 <u><u>427</u></u>	 <u><u>1.0000</u></u>

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
	<u>38,197</u>	<u>1.0000</u>
Total	<u>38,197</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	\$ 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
	<u>\$3</u>	<u>1.0000</u>
Total	<u>\$3</u>	<u>1.0000</u>

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	 <u>423</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	421	0.9953
Commercial	2	0.0047
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
 Total	 <u>423</u>	 <u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY

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.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (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	<u>35,959</u>	<u>0.2792</u>
Total	<u><u>\$128,787</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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	<u>\$121,617</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	\$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	<u>\$1,226,169</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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 Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$1,033,351	0.8725
Commercial	10,555	0.0089
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	140,155	0.1183
Total	<u>\$1,184,366</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	\$277,516	0.7575
Commercial	2,500	0.0068
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	86,330	0.2357
Total	<u>\$366,346</u>	<u>1.0000</u>

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 (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	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(13)	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(13)	(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	<u>0</u>	<u>0</u>	
Total Private Fire Protection		<u>0</u>	<u>0</u>	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	<u>0</u>	<u>0</u>
Total Public Fire Protection		<u>0</u>	<u>1</u>	<u>1.0000</u>
Total Fire Protection		<u><u>0</u></u>	<u><u>1</u></u>	<u><u>1.0000</u></u>

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 (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 1,990,336	56.8%	\$ 1,680,958	54.9%	\$ 1,990,336	56.8%	\$ 309,378	18.4%
Commercial	629,749	18.0%	\$ 623,844	20.4%	\$ 629,749	18.0%	5,905	0.9%
Industrial	78,063	2.2%	\$ 70,106	2.3%	\$ 78,064	2.2%	7,958	11.4%
Public Authority	432,103	12.3%	\$ 379,440	12.4%	\$ 432,103	12.3%	52,663	13.9%
Sales for Resale	291,070	8.3%	\$ 225,742	7.4%	\$ 291,069	8.3%	65,327	28.9%
Private Fire Service	84,350	2.4%	\$ 80,361	2.6%	\$ 84,349	2.4%	3,988	5.0%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	3,505,671	100.0%	3,060,451	100.0%	3,505,670	100.0%	445,219	14.5%
Other Revenues	(78,447)		(78,447)		(78,447)		-	0.0%
Total	\$ 3,427,224		\$ 2,982,004		\$ 3,427,223		\$ 445,219	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: Warrensburg**

Case No. WR-2008-0311

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	387,039	\$1,680,958	387,039	\$1,990,336	\$309,378	18.40%
5	Commercial	180,337	623,844	180,337	629,749	5,905	0.95%
6	Industrial	29,807	70,106	29,807	78,064	7,958	11.35%
7	Other Public Authority	131,059	379,440	131,059	432,103	52,663	13.88%
8	Other Water Utilities	105,400	225,742	105,400	291,069	65,327	28.94%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	80,361	0	84,349	3,988	4.96%
11							
12	Total	<u>833,641</u>	<u>3,060,451</u>	<u>833,641</u>	<u>3,505,670</u>	<u>\$445,219</u>	<u>14.55%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		78,447		78,447	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>\$3,138,898</u>		<u>\$3,584,117</u>	<u>445,219</u>	<u>14.18%</u>
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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
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	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 F	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										0.0
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	5,688	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										0.0
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 TC	7	10,066	3,760	1,400	156	1,017	962	586	2,185	0.0
TD Main Maint TC	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TC	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	4,064	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	1,864	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
Outside Services AG	15	285,718	147,773	40,343	4,714	26,829	20,629	6,314	39,115	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	48,327	24,995	6,824	797	4,538	3,489	1,068	6,616	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	127	66	16	2	11	8	3	22	0.0
Employee Pension & Benefits	16	92,724	47,910	11,887	1,289	7,678	5,684	2,337	15,939	0.0
Employee Pension & Benefits	16	27,819	14,374	3,566	387	2,303	1,705	701	4,782	0.0
Employee Pension & Benefits	16	19,039	9,837	2,441	265	1,576	1,167	480	3,273	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	30,663	15,859	4,330	506	2,879	2,214	678	4,198	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		609,384	315,104	84,229	9,692	55,670	42,475	13,900	88,314	0.0
General Plant Maint AC	15	3,561	1,842	503	59	334	257	79	488	0.0
General Plant Maint AC	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		612,945	316,945	84,732	9,750	56,005	42,732	13,979	88,802	0.0
Total Operation & Maintenance Expenses		1,358,020	700,187	192,666	22,750	128,238	98,516	29,686	185,979	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)	PSC STAFF STUDY				Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)		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	1,585	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 Units	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 Adjustmen	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	952	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)	(27,119)	(8,977)	(1,151)	(6,298)	(5,050)	(1,408)	(6,994)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	19,119	9,470	2,883	358	1,979	1,552	449	2,428	
Property Taxes	18	195,251	92,900	30,752	3,944	21,575	17,299	4,823	23,957	
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	113,799	36,487	4,612	25,399	20,221	5,825	30,143	
Required Current Income Taxes	18	377,769	179,742	59,499	7,631	41,743	33,470	9,331	46,352	0.0
Utility Income Available for Return	18	1,187,639	565,079	187,053	23,990	131,234	105,225	29,335	145,723	0.0
Total Cost of Service		3,584,118	1,775,400	540,441	66,993	370,825	291,070	84,350	455,040	0.0
Less: Other Water Revenues	19	78,447	78,447	0	0	0	0	0	0	0.0
Revenue Contribution	19	0	0	0	0	0	0	0	0	0.0
Total Other Water Revenues		78,447	78,447	0	0	0	0	0	0	0.0
Total Cost of Service Related to Sales of Water		\$ 3,505,671	\$ 1,696,953	\$ 540,441	\$ 66,993	\$ 370,825	\$ 291,070	\$ 84,350	\$ 455,040	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)
Reallocation of Public Fire	20		293,384	89,308	11,071	61,279	0	0	(455,040)
Total		<u>\$ 3,505,671</u>	<u>\$ 1,990,336</u>	<u>\$ 629,749</u>	<u>\$ 78,063</u>	<u>\$ 432,103</u>	<u>\$ 291,070</u>	<u>\$ 84,350</u>	<u>\$ -</u>
		\$ 78,447	\$ 78,447						
		<u>\$ 3,584,118</u>	<u>\$ 2,068,783</u>						

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY							Fire Protection		0.0
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)			
RATE BASE												0.0
Organization	17	\$ 2,319	\$ 1,103	\$ 365	\$ 47	\$ 256	\$ 206	\$ 57	\$ 284			0.0
Franchises	17	5,083	2,417	801	103	562	451	126	623			0.0
Land & Ld Rights SS	2	9,981	4,854	2,038	300	1,481	1,271	8	29			0.0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0			0.0
Land & Ld Rights WT	2	511	248	104	15	76	65	0	1			0.0
Land & Ld Rights TD	7	147,163	54,965	20,470	2,281	14,863	14,069	8,565	31,949			0.0
Land & Land Rights AG	15	1,886	975	266	31	177	136	42	258			0.0
Struct & Imp SS	2	132,768	64,565	27,111	3,996	19,703	16,901	106	385			0.0
Struct & Imp P	6	152,594	74,054	31,083	4,578	22,584	19,395	198	702			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	735,617	357,731	150,213	22,142	109,166	93,644	588	2,133			0.0
Struct & Imp WT Nth Pft (ST	2	0	0	0	0	0	0	0	0			0.0
Struct & Imp WT Ctrl Pft 1	2	0	0	0	0	0	0	0	0			0.0
Struct & Imp WT Ctrl Pft 3	2	0	0	0	0	0	0	0	0			0.0
Struct & Imp WT Sth Pft (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	377,295	140,920	52,482	5,848	38,107	36,069	21,959	81,911			0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0			0.0
Struct & Imp Offices	15	128,344	66,380	18,122	2,118	12,052	9,266	2,836	17,570			0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0			0.0
Struct & Imp Leasehold	15	6	3	1	0	1	0	0	1			0.0
Struct & Imp Store,Shop,Gar	15	55,676	28,796	7,861	919	5,228	4,020	1,230	7,622			0.0
Struct & Imp Misc	15	15,304	7,915	2,161	253	1,437	1,105	338	2,095			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	700,510	340,658	143,044	21,085	103,956	89,175	560	2,031			0.0
Supply Mains	2	130,215	63,324	26,590	3,919	19,324	16,576	104	378			0.0
Supply Mains Nth Pft (STL)	2	0	0	0	0	0	0	0	0			0.0
Supply Mains Ctrl Pft (STL)	2	0	0	0	0	0	0	0	0			0.0
Supply Mains Sth Pft (STL)	2	0	0	0	0	0	0	0	0			0.0
Supply Mains Meramec Pft (S	2	0	0	0	0	0	0	0	0			0.0
Power Generation Equip Othe	6	4,599	2,232	937	138	681	585	6	21			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	524,830	254,700	106,908	15,745	77,675	66,706	682	2,414			0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0			0.0
Pump Equip Diesel Ctrl Pft)	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	6,937	3,367	1,413	208	1,027	882	9	32			0.0
WT Equip Non-Media	2	2,680,541	1,303,547	547,366	80,684	397,792	341,233	2,144	7,774			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	(2,411)	(1,172)	(492)	(73)	(358)	(307)	(2)	(7)			0.0
Dist Reservoirs & Standpipe	5	437,345	134,965	50,295	5,598	36,518	34,550	37,087	138,332			0.0
Elevated Tanks & Standpipes	5	51,845	15,999	5,962	664	4,329	4,096	4,396	16,399			0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0			0.0
TD Mains Not Classified by	7	1,838,225	686,577	255,697	28,492	185,661	175,734	106,985	399,079			0.0
TD Mains 4 & Less	4	103,045	38,487	14,334	1,597	10,408	9,851	5,997	22,371			0.0
TD Mains 6 to 8"	4	2,223,072	830,317	309,229	34,458	224,530	212,526	129,383	482,629			0.0
TD Mains 10 to 16"	3	3,824,203	1,754,544	736,541	108,607	535,388	458,904	48,567	181,650			0.0
TD Mains 18 & Gtr	3	1,045	479	201	30	146	125	13	50			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	102,113	0	0	0	0	0	0	102,113			0.0
Services	10	1,794,794	1,469,218	179,659	7,359	57,433	1,615	79,509	0			0.0
Meters Bronze Case	9	420,236	309,630	58,707	5,883	44,125	1,891	0	0			0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0			0.0
Meters Other	9	(33,622)	(24,773)	(4,697)	(471)	(3,530)	(151)	0	0			0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0			0.0
Meter Installations	9	874,021	643,979	122,101	12,236	91,772	3,933	0	0			0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0			0.0
Hydrants	8	728,169	0	0	0	0	0	0	728,169			0.0
Other P/E Intangible	15	0	0	0	0	0	0	0	0			0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0			0.0
Other P/E TD	7	0	0	0	0	0	0	0	0			0.0

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)	PSC STAFF STUDY					Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
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 Trucks	15	43,172	22,329	6,096	712	4,054	3,117	954	5,910	0.0
Trans Equip Hvy Duty Trucks	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)	(758)	(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	10,944	5,660	1,545	181	1,028	790	242	1,498	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	18,710	9,667	2,399	260	1,549	1,147	471	3,216	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	(89,479)	(42,547)	(14,102)	(1,816)	(9,896)	(7,937)	(2,210)	(10,970)	0.0
Deferred Income Taxes	17	2,532	1,252	415	53	291	233	65	323	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	(3,186)	(1,646)	(408)	(44)	(264)	(195)	(80)	(548)	0.0
Total Other Rate Base Elements		(3,692,380)	(1,753,037)	(583,182)	(75,242)	(409,630)	(328,751)	(91,322)	(451,217)	0.0
Total Original Cost Measure of Value		\$ 14,804,037	\$ 7,043,034	\$ 2,332,017	\$ 299,480	\$ 1,635,654	\$ 1,311,521	\$ 366,376	\$ 1,815,954	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)	PSC STAFF STUDY			Public Authorities (7)	Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)			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		14,804,037	7,043,034	2,332,017	299,480	1,635,654	1,311,521	366,376	1,815,954	0.0
FACTOR 18			0.4758	0.1575	0.0202	0.1105	0.0886	0.0247	0.1227	1.0000
TOTAL COS BASIS FOR FACTOR 19		3,563,660	1,765,237	537,369	66,613	368,720	289,420	83,871	452,429	0.0
FACTOR 19			0.4953	0.1508	0.0187	0.1035	0.0812	0.0235	0.1270	1.0000
COS w/o Fire Factor 20		2,753,659	1,775,400	540,441 #	66,993 #	370,825 #	0			2,753,659
FACTOR 20			0.6447	0.1963	0.0243	0.1347	0.0000			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	0.4616	0.2151	0.0356	0.1563	0.1257	0.0012	0.0045	1.0000
2	0.4863	0.2042	0.0301	0.1484	0.1273	0.0008	0.0029	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	0.4758	0.1575	0.0202	0.1105	0.0886	0.0247	0.1227	1.0000
19	0.4953	0.1508	0.0187	0.1035	0.0812	0.0235	0.1270	1.0000
20	0.6447	0.1963	0.0243	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
Labor & Exp Oper SS	2	5,649	3,577	2,051	0	0	0	21	0.0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0.0
Purchased Water	1	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - OPERATION		5,649	3,577	2,051	0	0	0	21	0.0
Misc Exp Oper SS	2	92,905	58,827	33,734	0	0	0	344	0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	2,579	1,633	936	0	0	0	10	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0.0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	8,340	5,281	3,028	0	0	0	31	0.0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0.0
TOTAL SS EXPENSE - MAINTENANCE		103,824	65,741	37,698	0	0	0	384	0.0
TOTAL SS EXPENSE		109,473	69,318	39,750	0	0	0	405	0.0
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	220	139	79	1	0	0	1	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0.0
Rents Oper P	6	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSE - OPERATION		220	139	79	1	0	0	1	0.0
Super & Eng Maint P	6	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	1,129	711	407	4	0	0	7	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		1,129	711	407	4	0	0	7	0.0
TOTAL PUMPING EXPENSES		1,349	850	486	5	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	0	175
Labor & Exp Oper WT	2	33,489	21,205	12,160	0	0	0	0	0	124
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	0	151
Misc Exp Oper WT	1	5,772	5,739	0	0	0	0	0	0	33
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	0	484
Super & Eng Maint WT	2	878	556	319	0	0	0	0	0	3
Struct & Improve Maint WT	2	5,200	3,293	1,888	0	0	0	0	0	19
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	0	165
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	0	187
TOTAL WT EXPENSE		161,537	115,482	45,384	0	0	0	0	0	671
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	5,066	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 TC	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 TC	12	126,425	11,593	0	23,389	11,656	25,070	0	54,717	0.0
Mat and Sup Maint TC	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	
Meter Reading Exp CA	14	38,492	0	0	0	0	38,492	0	0.0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0.0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0.0	
Cust Rec & Collection CA	13	39,111	0	0	0	0	38,669	442	0.0	
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0.0	
Uncollectible Accts	13	18,695	0	0	0	0	18,484	211	0.0	
Misc Cust Accts Exp CA	13	11,555	0	0	0	0	11,424	131	0.0	
Misc Cust Accts Exp CA	13	1,936	0	0	0	0	1,916	22	0.0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0.0	
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0.0	
TOTAL CUSTOMER ACCOUNTING EXPENSE		109,791	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	
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0.0	
Mgmt Fees-Belleville Lat	2	0	0	0	0	0	0	0	0.0	
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0.0	
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0.0	
Mgmt Fees-Other ITS	15	285,718	81,344	34,515	42,629	21,829	16,000	43,943	45,458	0.0
Outside Services AG	15	17,401	4,954	2,102	2,596	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	48,327	13,759	5,838	7,210	3,692	2,706	7,433	7,689	0.0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0.0	
Ins Work Comp AG	16	0	0	0	0	0	0	0	0.0	
Ins Other Oper AG	15	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	127	28	10	21	11	9	22	25	0.0
Employee Pension & Benefits	16	92,724	20,455	7,279	15,643	7,993	6,778	16,292	18,285	0.0
Employee Pension & Benefits	16	27,819	6,137	2,184	4,693	2,398	2,034	4,888	5,486	0.0
Employee Pension & Benefits	16	19,039	4,200	1,495	3,212	1,641	1,392	3,345	3,754	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	30,653	8,730	3,704	4,575	2,343	1,717	4,716	4,878	0.0
Research & Development	15	0	0	0	0	0	0	0	0.0	
TOTAL A & G OPERATIONS		609,384	164,536	67,704	93,644	47,926	36,515	96,783	102,276	0.0
General Plant Maint AC	15	3,561	1,014	430	531	272	199	548	567	0.0
General Plant Maint AC	15	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		612,945	165,550	68,134	94,176	48,198	36,714	97,331	102,842	0.0
Total Operation & Maintenance Expenses		1,358,020	403,571	153,754	199,857	102,359	76,416	206,316	215,747	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	13	0.0
Struct & Imp P	6	3,309	2,085	1,192	13	0	0	19	0.0
Struct & Imp WT	2	14,068	8,908	5,108	0	0	0	52	0.0
Struct & Imp TD	7	10,359	2,487	0	5,020	0	0	2,852	0.0
Struct & Imp Offices	15	4,493	1,279	543	670	343	252	691	715
Struct & Imp Store,Shop,Gar	15	1,336	380	161	199	102	75	205	213
Struct & Imp Misc	15	374	106	45	56	29	21	58	60
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	14,173	8,974	5,146	0	0	0	52	0.0
Supply Mains	2	2,923	1,851	1,061	0	0	0	11	0.0
Power Generation Equip Othe	6	107	67	39	0	0	0	1	0.0
Pump Equip Electric	6	9,192	5,792	3,311	35	0	0	54	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0.0
Pump Equip Other	6	309	195	111	1	0	0	2	0.0
WT Equip Non-Media	2	95,867	60,703	34,809	0	0	0	355	0.0
Dist Reservoirs & Standpipe	5	14,810	2,940	0	5,930	0	0	5,940	0.0
Elevated Tanks & Standpipes	5	1,309	260	0	524	0	0	525	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	45,966	11,041	0	22,285	0	0	12,660	0.0
TD Mains 4 & Less	4	1,619	389	0	785	0	0	446	0.0
TD Mains 6 to 8"	4	34,782	8,351	0	16,855	0	0	9,575	0.0
TD Mains 10 to 16"	3	58,760	35,103	20,119	0	0	0	3,537	0.0
TD Mains 18 & Grtr	3	16	10	5	0	0	0	1	0.0
Fire Mains	8	1,780	0	0	0	0	0	1,780	0.0
Services	10	70,276	0	0	0	67,163	0	3,113	0.0
Meters Bronze Case	9	11,344	0	0	11,344	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0.0
Meters Other	9	3,260	0	0	3,260	0	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0.0
Meter Installations	9	25,186	0	0	25,186	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0.0
Hydrants	8	18,424	0	0	0	0	0	18,424	0.0
Other P/E Intangible	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	703	200	85	105	54	39	108	112
Comp & Periph Equip	15	10,137	2,886	1,225	1,512	774	568	1,559	1,613
Computer Software	15	10,881	3,041	1,290	1,594	816	598	1,643	1,699
Comp Software Personal	15	207	59	25	31	16	12	32	33
Data Handling Equipment	15	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	6	2	1	1	0	1	1	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	834	237	101	124	64	47	128	133
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	2,245	1,422	815	0	0	0	8	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	4,194	1,194	507	626	320	235	645	667
Comm Equip Non-Telephone	15	610	174	74	91	47	34	94	97
Comm Equip Telephone	15	423	120	51	63	32	24	65	67
Misc Equipment	15	3,378	962	408	504	258	189	520	537
Other Tangible Property	15	336	96	41	50	26	19	52	53
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)	(21,197)	(9,929)	(7,843)	(4,001)	(5,363)	(262)	(8,401)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	19,119	6,466	2,841	2,656	1,430	1,650	1,199	2,877
Property Taxes	18	195,251	72,614	34,013	26,867	13,707	18,373	898	28,780
FUTA	16	508	112	40	86	44	37	89	100
FICA	16	19,335	4,265	1,518	3,262	1,667	1,413	3,397	3,813
SUTA	16	1,012	223	79	171	87	74	178	200
Other Taxes & Licenses	15	1,262	359	152	188	96	71	194	201
Gross Receipts Tax	19	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		236,487	84,040	38,643	33,229	17,031	21,618	5,955	35,971
Required Current Income Taxes	18	377,769	140,492	65,807	51,981	26,519	35,548	1,738	55,683
Utility Income Available for Return	18	1,187,639	441,683	206,887	163,419	83,372	111,757	5,463	175,058
Total Cost of Service		3,584,118	1,212,046	532,664	497,718	267,952	309,250	225,010	539,479
Less: Other Water Revenues	19	0	0	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		0	0	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		3,584,118	1,212,046	532,664	497,718	267,952	309,250	225,010	539,479

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Reallocation of Public Fire	20	0	245,952	108,090	100,998	0	0	0	(455,040)	0.0
Total		\$ 3,584,118	\$ 1,457,997	\$ 640,754	\$ 598,716	\$ 267,952	\$ 309,250	\$ 225,010	\$ 84,438	
			833,641			8,404	7,206	84,672		
			1,749			31.88	42.92			
Other Water Revenues		78,447	78,447			2.66	3.58	2.66		
		\$ 3,662,565	\$ 1,536,444					8.89		

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
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	10,944	3,116	1,322	1,633	836	613	1,683	1,741	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	18,710	4,127	1,469	3,156	1,613	1,368	3,287	3,690	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	(89,479)	(33,322)	(15,605)	(12,303)	(6,281)	(8,429)	(358)	(13,180)	0.0
Deferred Income Taxes	17	2,632	960	459	362	185	248	11	388	0.0
Customer Advances	17	(806,057)	(300,176)	(140,576)	(110,833)	(56,585)	(75,931)	(3,224)	(118,732)	0.0
Oiac	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	(3,186)	(703)	(250)	(537)	(275)	(233)	(560)	(628)	0.0
Total Other Rate Base Elements		(3,692,380)	(1,381,711)	(648,075)	(506,643)	(258,652)	(350,028)	(4,739)	(542,533)	0.0
Total Original Cost Measure of Value		\$ 14,804,037	\$ 5,506,228	\$ 2,578,410	\$ 2,036,582	\$ 1,039,117	\$ 1,392,998	\$ 68,336	\$ 2,182,366	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
FACTOR 11		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
FACTOR 12		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
FACTOR 15		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
FACTOR 16		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
FACTOR 17		0.3724	0.1744	0.1375	0.0702	0.0942	0.0040	0.1473	1.0000
RATE BASE BASIS FOR FACTOR 18	14,804,037	5,506,228	2,578,410	2,036,582	1,039,117	1,392,998	68,336	2,182,366	0.0
FACTOR 18		0.3719	0.1742	0.1376	0.0702	0.0941	0.0046	0.1474	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,563,660	1,205,198	529,662	494,863	266,419	307,525	223,605	536,388	0.0
FACTOR 19		0.3382	0.1486	0.1389	0.0748	0.0863	0.0627	0.1505	1.0000
COS w/o Fire Factor 20	2,242,428	1,212,046	532,664	497,718					
FACTOR 20		0.5405	0.2375	0.2220					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	1.0000
2	0.6332	0.3631	-	-	-	-	-	0.0037	1.0000
3	0.5974	0.3424	-	-	-	-	-	0.0602	1.0000
4	0.2401	-	0.4846	-	-	-	-	0.2753	1.0000
5	0.1985	-	0.4004	-	-	-	-	0.4011	1.0000
6	0.6301	0.3602	0.0038	-	-	-	-	0.0059	1.0000
7	0.2401	-	0.4846	-	-	-	-	0.2753	1.0000
8	-	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	-	0.9557	-	0.0443	1.0000
11	0.1832	-	0.3696	0.1914	0.0437	-	-	0.2121	1.0000
12	0.0917	-	0.1850	0.0922	0.1983	-	-	0.4328	1.0000
13	-	-	-	-	-	-	0.9887	0.0113	1.0000
14	-	-	-	-	-	-	1.0000	-	1.0000
15	0.2847	0.1208	0.1492	0.0764	0.0560	0.1538	0.1591	0.1591	1.0000
16	0.2206	0.0785	0.1687	0.0862	0.0731	0.1757	0.1972	0.1972	1.0000
17	0.3724	0.1744	0.1375	0.0702	0.0942	0.0040	0.1473	0.1473	1.0000
18	0.3719	0.1742	0.1376	0.0702	0.0941	0.0046	0.1474	0.1474	1.0000
19	0.3382	0.1486	0.1389	0.0748	0.0863	0.0627	0.1505	0.1505	1.0000
20	0.5405	0.2375	0.2220						1.0000

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	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	<u>2,296.9</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6369	(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	<u>1.0000</u>	<u>0.6370</u>	<u>1.0000</u>	<u>0.3631</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	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.

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6008	(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

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

FACTOR 3. Continued

ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, 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 5).

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2415	(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:

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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	<u>2.01</u>	<u>3,539</u>	<u>0.4846</u>
Subtotal	<u>3.01</u>	5,303	0.7261
Fire Protection		<u>2,000</u>	<u>0.2739</u>
Total		<u>7,303</u>	<u>1.0000</u>

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	<u>12.0</u>	3.2	<u>38.5</u>	<u>0.1346</u>
Total	<u>95.2</u>		<u>286.1</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule 5).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.1996		0.4004		0.4000	
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.

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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
	<u> </u>	<u> </u>	<u> </u>
Average Hour	1.00	33.26	0.1996
Extra Capacity Maximum Hour	<u>2.01</u>	<u>66.74</u>	<u>0.4004</u>
Total	<u><u>3.01</u></u>	<u><u>100.00</u></u>	<u><u>0.6000</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.9921		0.0000		0.0079	
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:

	Horsepower of Pumps	Weight
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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(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**

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification (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 Schedule 4 and summarized below.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

Factors are based on the relative cost of services by size and customer classification, as developed on Schedule 4 and summarized below.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (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	<u>334</u>	<u>0.0443</u>
Total	<u><u>7,540</u></u>	<u><u>1.0000</u></u>

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 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
	<u>116,481</u>	<u>1.0000</u>
Total	<u>116,481</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	\$ 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
	<u>\$27,822</u>	<u>1.0000</u>
Total	<u>\$27,822</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
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

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$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	 \$708,529	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (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:

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (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 Cost of Service summary and summarized below.

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$7,043,034	0.4758
Commercial	2,332,017	0.1575
Industrial	299,480	0.0202
Other Public Authority	1,635,654	0.1105
Sales for Resale	1,311,521	0.0886
Private Fire Protection	366,376	0.0247
Public Fire Protection	1,815,954	0.1227
Total	<u>\$14,804,037</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,765,237	0.4953
Commercial	537,369	0.1508
Industrial	66,613	0.0187
Other Public Authority	368,720	0.1035
Sales for Resale	289,420	0.0812
Private Fire Protection	83,871	0.0235
Public Fire Protection	452,429	0.1270
Total	<u>\$3,563,660</u>	<u>1.0000</u>

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>				
<u>Fire Lines</u>				
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		<u>80</u>	<u>2,898</u>	0.2114
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
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		<u>713</u>	<u>10,813</u>	<u>0.7886</u>
Total Fire Protection		<u><u>793</u></u>	<u><u>13,711</u></u>	<u><u>1.0000</u></u>