

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	30.76	0.1969
Extra Capacity Maximum Hour	<u>2.25</u>	<u>69.24</u>	<u>0.4431</u>
Total	<u><u>3.25</u></u>	<u><u>100.00</u></u>	<u><u>0.6400</u></u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.7638	0.0000	0.6480	0.6479	0.3906	0.0000	0.6478
Commercial	0.2027	0.0000	0.1721	0.1721	0.0912	0.0000	0.1721
Industrial	0.0018	0.0000	0.0015	0.0015	0.0005	0.0000	0.0015
Other Public Authority	0.0219	0.0000	0.0186	0.0186	0.0099	0.0000	0.0186
Sales for Resale	0.0000	0.0000	-0.0001	-0.0001	0.0000	0.0000	0.0000
Private Fire Protection	0.0015	0.0000	0.0239	0.0239	0.0758	0.0000	0.0239
Public Fire Protection	0.0085	0.0000	0.1362	0.1362	0.4320	0.0000	0.1362
Total	1.0002	0.0000	1.0002	1.0001	1.0000	0.0000	1.0001

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	0	0.0000
Associated with Maximum Day and Fire	100	1.0000
Associated with Maximum Hour	0	0.0000
Total	100	1.0000

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.6480	0.0000	0.3906	0.3906	0.3906
Commercial	0.1721	0.0000	0.0912	0.0912	0.0912
Industrial	0.0015	0.0000	0.0005	0.0005	0.0005
Other Public Authority	0.0186	0.0000	0.0099	0.0099	0.0099
Sales for Resale	-0.0001	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0239	0.0000	0.0758	0.0758	0.0758
Public Fire Protection	0.1362	0.0000	0.4320	0.4320	0.4320
Total	1.0002	0.0000	1.0000	1.0000	1.0000

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

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

NO FUNCTIONALIZATION ASSIGN ALL TO MAX HOUR
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**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification <u> </u> (1)	5/8" Dollar Equivalents <u> </u> (2)	Allocation Factor <u> </u> (3)
Residential	4,548	0.7960
Commercial	1,014	0.1774
Industrial	41	0.0071
Other Public Authority	112	0.0195
Sales for Resale	0	0.0000
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>5,714</u></u>	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	4,465	0.8118
Commercial	916	0.1665
Industrial	28	0.0051
Other Public Authority	84	0.0153
Sales for Resale	0	0.0000
Private Fire Protection	<u>7</u>	<u>0.0013</u>
Total	<u><u>5,500</u></u>	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,619	0.3960
Commercial	610	0.0923
Industrial	4	0.0006
Other Public Authority	66	0.0100
Sales for Resale	-	0.0000
Private Fire Protection	495	0.0748
Public Fire Protection	2,820	0.4263
Total	6,614	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	\$ 23	0.3906
Commercial	5	0.0912
Industrial	0	0.0005
Other Public Authority	1	0.0099
Sales for Resale	-	0.0000
Private Fire Protection	4	0.0758
Public Fire Protection	25	0.4320
Total	\$58	1.0000

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK 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.

<u>Customer Classification</u> (1)	<u>Total Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	4,429	0.8194
Commercial	876	0.1621
Industrial	24	0.0044
Other Public Authority	72	0.0133
Sales for Resale	0	0.0000
Private Fire Protection	4	0.0007
Public Fire Protection	<u>0</u>	<u>0.0000</u>
Total	<u><u>5,405</u></u>	<u><u>0.9999</u></u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

<u>Customer Classification</u> (1)	<u>Total Metered Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	4,429	0.8201
Commercial	876	0.1623
Industrial	24	0.0044
Other Public Authority	72	0.0133
Sales for Resale	<u>0</u>	<u>0.0000</u>
Total	<u><u>5,401</u></u>	<u><u>1.0001</u></u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 15.

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

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

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$88,963	0.7158
Commercial	22,910	0.1843
Industrial	226	0.0018
Other Public Authority	2,438	0.0196
Sales for Resale	0	0.0000
Private Fire Protection	1,464	0.0118
Public Fire Protection	8,309	0.0668
Total	<u>\$124,310</u>	<u>1.0001</u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$84,204	0.7081
Commercial	21,910	0.1842
Industrial	201	0.0017
Other Public Authority	2,352	0.0198
Sales for Resale	0	0.0000
Private Fire Protection	1,535	0.0129
Public Fire Protection	8,726	0.0734
Total	<u>\$118,928</u>	<u>1.0001</u>

FACTOR 17.

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

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

Customer Classification <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$1,584,158	0.6313
Commercial	395,747	0.1577
Industrial	4,794	0.0019
Other Public Authority	42,232	0.0168
Sales for Resale	0	0.0000
Private Fire Protection	60,141	0.0240
Public Fire Protection	422,193	0.1683
Total	<u>\$2,509,264</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$1,508,774	0.6311
Commercial	376,791	0.1576
Industrial	4,574	0.0019
Other Public Authority	40,209	0.0168
Sales for Resale	0	0.0000
Private Fire Protection	57,412	0.0240
Public Fire Protection	<u>403,301</u>	<u>0.1687</u>
Total	<u><u>\$2,391,061</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	\$477,815	0.6957
Commercial	120,971	0.1761
Industrial	1,347	0.0020
Other Public Authority	12,780	0.0186
Sales for Resale	0	0.0000
Private Fire Protection	10,040	0.0146
Public Fire Protection	<u>63,935</u>	<u>0.0931</u>
Total	<u><u>\$686,887</u></u>	<u><u>1.0001</u></u>

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,374.30	4,374.30	775.80	775.80	0.00	0.00	59.93	59.93	0.00	0.00	5,210.03	5,210.03
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	22.90	38.93	74.90	127.33	24.00	40.80	0.00	0.00	0.00	0.00	121.80	207.06
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	31.40	135.02	25.70	110.51	0.00	0.00	12.00	51.60	0.00	0.00	69.10	297.13
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>4,428.60</u>	<u>4,548.25</u>	<u>876.40</u>	<u>1,013.64</u>	<u>24.00</u>	<u>40.80</u>	<u>71.93</u>	<u>111.53</u>	<u>0.00</u>	<u>0.00</u>	<u>5,400.93</u>	<u>5,714.22</u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4* Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(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	4,374.30	4,374.30	775.80	775.80	0.00	0.00	59.93	59.93	0.00	0.00	0.00	0.00	5,210.03	5,210.03
1	1.17	22.90	26.79	74.90	87.63	24.00	28.08	0.00	0.00	0.00	0.00	0.00	0.00	121.80	142.51
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	31.40	64.06	25.70	52.43	0.00	0.00	12.00	24.48	0.00	0.00	0.00	0.00	69.10	140.96
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.24	1.00	4.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>4,428.60</u>	<u>4,465.15</u>	<u>876.40</u>	<u>915.86</u>	<u>24.00</u>	<u>28.08</u>	<u>71.93</u>	<u>84.41</u>	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>6.97</u>	<u>5,402.93</u>	<u>5,500.47</u>

**MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY**

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

<u>Description</u> (1)	<u>Restrictive Diameters Squared</u> (2)	<u>Quantity</u> (3)	<u>Relative Demand*</u> (4)=(2)x(3)	<u>Allocation Factor</u> (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	0	0	
3 -inch	9.00	0	0	
4 -inch	16.00	0	0	
6 -inch	36.00	1	36	
8 -inch	64.00	0	0	
10 -inch	100.00	0	0	
12 -inch	144.00	0	0	
Private Hydrants	32.75	3	98	
Total Private Fire Protection		4	134	0.1494
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1 - 4.5"	32.75	0	0
6" Valve	2- 2-1/2"	12.50	61	763
Total Public Fire Protection		61	763	0.8506
Total Fire Protection		65	897	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2006

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
	(Schedule B)		(4)		(6)		(8)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 2,616,458	53.5%	\$ 2,223,983	54.8%	\$ 2,671,127	54.2%	\$ 447,144	20.1%
Commercial	1,251,331	25.7%	\$ 1,213,983	29.9%	\$ 1,251,331	25.4%	37,348	3.1%
Industrial	201,804	4.1%	\$ 225,813	5.7%	\$ 201,804	4.1%	(24,009)	-10.6%
Public Authority	759,472	15.6%	\$ 270,627	6.7%	\$ 759,472	15.4%	488,845	180.6%
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Private Fire Service	48,633	1.0%	\$ 120,353	3.0%	\$ 48,632	1.0%	(71,721)	
Public Fire Service	0	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	4,877,697	<u>99.9%</u>	4,054,759	<u>100.1%</u>	4,932,366	<u>100.1%</u>	877,607	21.6%
Other Revenues	<u>27,334</u>		<u>27,334</u>		<u>27,334</u>		-	0.0%
Total	<u>\$ 4,905,032</u>		<u>\$ 4,082,093</u>		<u>\$ 4,959,700</u>		<u>\$ 877,607</u>	21.5%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	718,614	\$2,223,983	718,614	\$2,671,127	\$447,144	20.11%
5	Commercial & Interruptible	590,642	1,213,983	590,642	1,251,331	37,348	3.08%
6	Industrial	118,268	225,813	118,268	201,804	(24,009)	-10.63%
7	Other Public Authority	122,363	270,627	122,363	759,472	488,845	180.63%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	120,353	0	48,632	(71,721)	-59.59%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	1,549,886	4,054,759	1,549,886	4,932,386	\$877,607	21.64%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		27,334		27,334	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0	0	0.00%
23							
24			\$4,082,093		\$4,959,700	877,607	21.50%
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216
STAFF - JEFFERSON CITY
Page 1 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	97,163		\$7.76	\$753,987	97,163		\$ 10.26	\$996,960	\$242,973	32.23%
5	3/4" Monthly	8,752		\$8.49	74,303	8,752		\$ 10.36	90,692	16,389	22.06%
6	1" Monthly	1,508		\$9.96	15,016	1,508		\$ 11.01	16,595	1,579	10.52%
7	1-1/2" Monthly	28		\$13.63	380	28		\$ 12.84	358	(22)	-5.79%
8	2" Monthly	93		\$18.02	1,682	93		\$ 14.49	1,353	(329)	-19.56%
9	3" Monthly	0		\$28.30	0	0		\$ 21.55	0	0	0.00%
10	4" Monthly	0		\$42.97	0	0		\$ 25.50	0	0	0.00%
11	6" Monthly	0		\$79.63	0	0		\$ 36.06	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 66.19	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		718,542	\$1.9185	1,378,523		718,542	\$2.1780	1,565,012	186,489	13.53%
19	Second Block		72	\$1.2839	92		72	2.1780	157	65	70.65%
20	Third Block		0	\$0.0000	0		0	2.1780	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	2.1780	0	0	0.00%
22											
23											
24	Total		<u>718,614</u>		<u>\$2,223,983</u>		<u>718,614</u>		<u>\$2,671,127</u>	<u>\$447,144</u>	<u>20.11%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
 Page 2 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	10,246		\$7.76	\$79,512	10,246		\$ 10.26	\$105,135	\$25,623	32.23%
5	3/4" Monthly	712		\$8.49	6,043	712		\$ 10.36	7,376	1,333	22.06%
6	1" Monthly	3,239		\$9.96	32,263	3,239		\$ 11.01	35,654	3,391	10.51%
7	1-1/2" Monthly	824		\$13.63	11,235	824		\$ 12.84	10,588	(647)	-5.76%
8	2" Monthly	1,799		\$18.02	32,418	1,799		\$ 14.49	26,070	(6,348)	-19.58%
9	3" Monthly	111		\$28.30	3,153	111		\$ 21.55	2,401	(752)	-23.85%
10	4" Monthly	59		\$42.97	2,531	59		\$ 25.50	1,502	(1,029)	-40.66%
11	6" Monthly	12		\$79.63	940	12		\$ 36.06	426	(514)	-54.68%
12	8" Monthly	0		\$0.00	0	0		\$ 66.19	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		453,140	\$1.9185	869,350		453,140	\$1.7983	814,904	(54,446)	-6.26%
19	Second Block		137,501	\$1.2839	176,538		137,501	1.7983	247,275	70,737	40.07%
20	Third Block		0	\$0.0000	0		0	1.7983	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	1.7983	0	0	0.00%
22											
23											
24	Total		<u>590,642</u>		<u>\$1,213,983</u>		<u>590,642</u>		<u>\$1,251,331</u>	<u>\$37,348</u>	<u>3.08%</u>
25											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
 Page 3 of 8

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	State Penitentiary (Interruptible Rate):										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$0.00	\$0	0		\$ 10.26	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0		\$ 10.36	0	0	0.00%
6	1" Monthly	0		0.00	0	0		\$ 11.01	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0		\$ 12.84	0	0	0.00%
8	2" Monthly	0		0.00	0	0		\$ 14.49	0	0	0.00%
9	3" Monthly	0		0.00	0	0		\$ 21.55	0	0	0.00%
10	4" Monthly	0		0.00	0	0		\$ 25.50	0	0	0.00%
11	6" Monthly	0		0.00	0	0		\$ 36.06	0	0	0.00%
12	8" Monthly	0		0.00	0	0		\$ 66.19	0	0	0.00%
13						0					
14	<u>Volumetric Charges:</u>										
15	First Block		0	\$2.2600	0		0	\$1.7983	0	0	0.00%
16	Second Block		0	\$1.2900	0		0	1.7983	0	0	0.00%
17											
18											
19	Total		0		\$0		0		\$0	\$0	0.00%
20											
21	Capital Complex (Interruptible Rate):										
22	<u>Minimum Charge:</u>										
23	5/8" Monthly	0		\$0.00	\$0	0		\$ 10.26	\$0	\$0	0.00%
24	3/4" Monthly	0		0.00	0	0		\$ 10.36	0	0	0.00%
25	1" Monthly	0		0.00	0	0		\$ 11.01	0	0	0.00%
26	1-1/2" Monthly	0		0.00	0	0		\$ 12.84	0	0	0.00%
27	2" Monthly	0		0.00	0	0		\$ 14.49	0	0	0.00%
28	3" Monthly	0		0.00	0	0		\$ 21.55	0	0	0.00%
29	4" Monthly	0		0.00	0	0		\$ 25.50	0	0	0.00%
30	6" Monthly	0		0.00	0	0		\$ 36.06	0	0	0.00%
31	8" Monthly	0		0.00	0	0		\$ 66.19	0	0	0.00%
32						0					
33	<u>Volumetric Charges:</u>										
34	First Block		0	\$2.6000	0		0	\$1.7983	0	0	0.00%
35	Second Block		0	\$2.1200	0		0	\$1.7983	0	0	0.00%
36	Third block		0	\$1.2900	0		0	\$1.7983	0	0	0.00%
37						0					
38											
39	Total		0		\$0		0		\$0	\$0	0.00%
40											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216
STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (⁰⁰⁰ Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (⁰⁰⁰ Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	36		\$7.76	\$279	36		\$ 10.26	\$369	\$90	32.26%
5	3/4" Monthly	0		\$8.49	\$0	0		\$ 10.36	0	0	0.00%
6	1" Monthly	24		\$9.96	\$239	24		\$ 11.01	264	25	10.46%
7	1-1/2" Monthly	0		\$13.63	\$0	0		\$ 12.84	0	0	0.00%
8	2" Monthly	48		\$18.02	\$865	48		\$ 14.49	696	(169)	-19.54%
9	3" Monthly	12		\$28.30	\$340	12		\$ 21.55	259	(81)	-23.82%
10	4" Monthly	12		\$42.97	\$516	12		\$ 25.50	306	(210)	-40.70%
11	6" Monthly	0		\$79.63	\$0	0		\$ 36.06	0	0	0.00%
12	8" Monthly	0		\$0.00	\$0	0		\$ 66.19	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16	<u>Volumetric Charges:</u>										
17	First Block		8,690	\$1.9185	16,672		8,690	13.2150	114,842	98,170	588.83%
18	Second Block		6,388	\$1.2839	8,201		6,388	13.2150	84,414	76,213	929.31%
19	Third Block		0	\$0.0000	0		0	13.2150	0	0	0.00%
20	Fourth Block		0	\$0.0000	0		0	13.2150	0	0	0.00%
21											
22											
23	Total		<u>15,078</u>		<u>\$27,112</u>		<u>15,078</u>		<u>\$201,150</u>	<u>\$174,038</u>	<u>641.92%</u>
24											
25	Large Industrial:										
26	<u>Minimum Charge:</u>										
27	2" Monthly	12		\$18.02	\$216	12		\$16.10	\$193	(\$23)	-10.65%
28	3" Monthly	0		\$28.30	0	0		\$25.29	0	0	0.00%
29	4" Monthly	12		\$42.97	516	12		\$38.40	461	(55)	-10.66%
30	6" Monthly	0		\$79.63	0	0		\$71.16	0	0	0.00%
31											
32	<u>Volumetric Charges:</u>										
33	First Block		103,190	1.92	197,969		103,190	0.0000	0	(197,969)	-100.00%
34	Second Block		0	1.28	0		0	0.0000	0	0	0.00%
35											
36											
37	Total		<u>103,190</u>		<u>198,701</u>		<u>103,190</u>		<u>654</u>	<u>(198,047)</u>	<u>-99.67%</u>
38											
39											
40											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (⁰⁰⁰ Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (⁰⁰⁰ Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	661		\$7.76	\$5,132	661		\$ 10.26	\$6,786	\$1,654	32.23%
5	3/4" Monthly	59		\$8.49	504	59		\$ 10.36	615	111	22.02%
6	1" Monthly	801		\$9.96	7,977	801		\$ 11.01	8,815	838	10.51%
7	1-1/2" Monthly	461		\$13.63	6,278	461		\$ 12.84	5,916	(362)	-5.77%
8	2" Monthly	1,150		\$18.02	20,728	1,150		\$ 14.49	16,669	(4,059)	-19.58%
9	3" Monthly	134		\$28.30	3,792	134		\$ 21.55	2,888	(904)	-23.84%
10	4" Monthly	36		\$42.97	1,545	36		\$ 25.50	917	(628)	-40.65%
11	6" Monthly	0		\$79.63	0	0		\$ 36.06	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 66.19	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		106,475	\$1.9185	204,273		106,475	\$5.8585	623,790	419,517	205.37%
19	Second Block		15,887	\$1.2839	20,398		15,887	5.8585	93,076	72,678	356.30%
20	Third Block		0	\$0.0000	0		0	5.8585	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	5.8585	0	0	0.00%
22											
23											
24	Total		<u>122,363</u>		<u>\$270,627</u>		<u>122,363</u>		<u>\$759,472</u>	<u>\$488,845</u>	<u>180.63%</u>
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36											
37											
38											
39											
40											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utility:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.76	\$0	0		\$ 10.26	\$0	\$0	0.00%
5	3/4" Monthly	0		\$8.49	0	0		\$ 10.36	0	0	0.00%
6	1" Monthly	0		\$9.96	0	0		\$ 11.01	0	0	0.00%
7	1-1/2" Monthly	0		\$13.63	0	0		\$ 12.84	0	0	0.00%
8	2" Monthly	0		\$18.02	0	0		\$ 14.49	0	0	0.00%
9	3" Monthly	0		\$28.30	0	0		\$ 21.55	0	0	0.00%
10	4" Monthly	0		\$42.97	0	0		\$ 25.50	0	0	0.00%
11	6" Monthly	0		\$79.63	0	0		\$ 36.06	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 66.19	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	\$1.9185	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	\$1.2839	0		0	0.0000	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	0.0000	0	0	0.00%
22											
23											
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
25											
26											
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37											
38											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.76	\$0	0		\$ 10.26	\$0	\$0	0.00%
5	3/4" Monthly	0		\$8.49	0	0		\$ 10.36	0	0	0.00%
6	1" Monthly	0		\$9.96	0	0		\$ 11.01	0	0	0.00%
7	1-1/2" Monthly	0		\$13.63	0	0		\$ 12.84	0	0	0.00%
8	2" Monthly	0		\$18.02	0	0		\$ 14.49	0	0	0.00%
9	3" Monthly	0		\$28.30	0	0		\$ 21.55	0	0	0.00%
10	4" Monthly	0		\$42.97	0	0		\$ 25.50	0	0	0.00%
11	6" Monthly	0		\$79.63	0	0		\$ 36.06	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 66.19	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	\$1.9185	0		0	\$1.9185	0	0	0.00%
19	Second Block		0	\$1.2839	0		0	1.2839	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	0.0000	0	0	0.00%
22							0				
23											
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
25											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JEFFERSON CITY
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	39	\$786.49	\$30,673	\$317.81	\$12,394	(\$18,279)	-59.59%
5								
6	2"	10	87.35	874	\$35.30	353	(521)	-59.61%
7								
8	3"	0	196.66	197	\$79.47	79	(118)	-59.90%
9								
10	4"	0	349.57	9,438	\$141.26	3,814	(5,624)	-59.59%
11								
12	6"	0	786.49	41,684	\$317.81	16,844	(24,840)	-59.59%
13								
14	8"	0	1,398.11	26,564	\$564.95	10,734	(15,830)	-59.59%
15								
16	10"	0	2,184.60	10,923	\$882.76	4,414	(6,509)	-59.59%
17								
18	12"	0	0.00	0	\$0.00	0	0	0.00%
19								
20								
21								
22	Total	<u>154</u>		<u>\$120,353</u>		<u>\$48,632</u>	<u>(\$71,721)</u>	<u>-59.59%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
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MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	1,446	725	519	90	108	0	1	3
Purchased Water	1	1,830	845	694	139	144	0	1	7
TOTAL SS EXPENSE - OPERATION		3,276	1,570	1,213	229	252	0	2	10
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	(17)	(8)	(6)	(1)	(1)	0	(0)	(0)
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	219	110	78	14	16	0	0	0
Misc Plant Maint SS	2	24	12	9	2	2	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		226	114	81	14	17	0	0	0
TOTAL SS EXPENSE		3,502	1,683	1,295	243	269	0	2	10
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	201,865	93,181	76,588	15,342	15,867	0	141	767
Labor & Exp Oper Pump	6	104	52	37	6	8	0	0	1
Labor & Exp Oper Pump	6	(16)	(8)	(6)	(1)	(1)	0	(0)	(0)
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	(29)	(14)	(10)	(2)	(2)	0	(0)	(0)
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		201,924	93,210	76,608	15,345	15,871	0	141	768

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		201,924	93,210	76,608	15,345	15,871	0	141	768
WATER TREATMENT									
Super & Eng Oper WT	2	14,306	7,172	5,134	891	1,072	0	6	30
Chemicals	1	300,953	138,920	114,182	22,872	23,655	0	211	1,144
Labor & Exp Oper WT	2	216,855	108,709	77,829	13,510	16,242	0	87	455
Labor & Exp Oper WT	2	5,442	2,728	1,953	339	408	0	2	11
Misc Exp Oper WT	2	(67)	(33)	(24)	(4)	(5)	0	(0)	(0)
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	7,716	3,868	2,769	481	578	0	3	16
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		545,206	261,364	201,844	38,089	41,949	0	308	1,657
Super & Eng Maint WT	2	52,513	26,325	18,847	3,272	3,933	0	21	110
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	22,718	11,389	8,153	1,415	1,702	0	9	48
TOTAL WT EXPENSE - MAINTENANCE		75,231	37,713	27,000	4,687	5,635	0	30	158
TOTAL WT EXPENSE		620,437	299,077	228,844	42,776	47,584	0	338	1,815
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	7	3	2	0	1	0	0	1
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	5,539	2,351	1,483	188	311	0	161	1,044
TD Lines Exp	7	4,505	1,912	1,206	153	253	0	131	849
Meter Expense	9	1,081	401	114	37	529	0	0	0
Meter Expense	9	(8)	(3)	(1)	(0)	(4)	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,112	885	532	72	207	0	55	360

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Misc Exp Oper TD	11	5,821	2,440	1,467	198	570	0	153	991
Rents Oper TD	11	18,249	7,850	4,600	620	1,786	0	478	3,108
TOTAL T & D EXPENSE OPERATION		37,304	15,639	9,405	1,269	3,652	0	977	6,353
 Super & Eng Maint TD	12	28,476	15,087	3,480	464	8,070	0	726	552
Struct & Improve Maint TD	12	342	181	42	6	97	0	9	8
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	8,827	3,746	2,364	300	495	0	256	1,664
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	62,896	34,241	6,422	874	19,800	0	1,572	0
Services Maint TD	10	1,070	583	109	15	337	0	27	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	29,971	15,879	3,663	489	8,494	0	764	686
Mat and Sup Maint TD	12	116,779	61,870	14,270	1,904	33,095	0	2,978	2,674
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		248,362	131,586	30,349	4,051	70,388	0	6,332	5,684
 TOTAL T & D EXPENSE		285,666	147,224	39,754	5,320	74,040	0	7,310	12,037
 CUSTOMER ACCOUNTS									
Supervision CA	13	13,181	8,472	1,339	125	3,121	0	125	0
Meter Reading Exp CA	14	53,602	34,772	5,500	515	12,816	0	0	0
Meter Reading Exp CA	14	(106)	(69)	(11)	(1)	(25)	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	57,834	37,176	5,876	549	13,695	0	549	0
Cust Rec & Collection CA	13	51,205	32,914	5,202	486	12,125	0	486	0
Uncollectible Accts	13	90,620	58,251	9,207	861	21,459	0	861	0
Misc Cust Accts Exp CA	13	298	191	30	3	71	0	3	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	9,669	6,215	982	92	2,290	0	92	0
Cust Serv & Info Exp CA	13	(2)	(1)	(0)	(0)	(1)	0	(0)	0
 TOTAL CUSTOMER ACCOUNTING EXPENSE		276,301	177,922	28,126	2,630	65,551	0	2,117	0

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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	120,851	86,430	25,023	3,825	22,357	0	1,303	1,737
Other Supplies & Exp AG	15	4,151	2,285	861	132	769	0	45	60
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	99,239	54,641	20,582	3,146	18,389	0	1,072	1,429
Mgmt Fees-Corporate/Shared Service Center	15	270,373	148,867	56,075	8,571	50,100	0	2,920	3,893
Mgmt Fees-Call Center	13	182,351	117,215	18,527	1,732	43,181	0	1,732	0
Mgmt Fees-Belleville Lab	2	23,755	11,908	8,526	1,480	1,779	0	10	50
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	292,085	187,752	29,676	2,775	69,166	0	2,775	0
Outside Services AG	15	0	0	0	0	0	0	0	0
Outside Services AG	15	20,305	11,180	4,211	644	3,763	0	219	292
Outside Services AG	15	55,111	30,344	11,430	1,747	10,212	0	595	794
Property Insurance	15	(14,553)	(8,013)	(3,018)	(461)	(2,697)	0	(157)	(210)
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	0	0	0	0	0	0	0	0
Injuries & Damages	16	140,465	76,104	33,122	5,281	23,415	0	1,180	1,348
Employee Pension & Benefits	16	187,065	101,352	44,110	7,034	31,184	0	1,571	1,796
Employee Pension & Benefits	16	33,553	18,179	7,912	1,262	5,593	0	282	322
Employee Pension & Benefits	16	94,413	51,153	22,263	3,550	15,739	0	793	906
Reg Commission Exp	15	4,808	2,648	997	152	891	0	52	69
Rents AG	15	6,674	3,675	1,384	212	1,237	0	72	96
Miscellaneous	15	99,010	54,515	20,535	3,139	18,347	0	1,069	1,426
Misc Exp AG	15	0	0	0	0	0	0	0	0
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,619,456	930,236	302,215	44,219	313,424	0	15,533	14,010
General Plant Maint AG	15	1,233	679	256	39	229	0	13	18
General Plant Maint AG	15	9,846	5,421	2,042	312	1,824	0	106	142
TOTAL A & G EXPENSE - MAINTENANCE		11,079	6,100	2,298	351	2,053	0	120	160
TOTAL A & G EXPENSE		1,630,535	936,336	304,513	44,570	315,477	0	15,653	14,169
Total Operation & Maintenance Expenses		3,018,366	1,855,453	679,140	110,885	518,792	0	25,561	28,800

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	582	292	209	36	44	0	0	1
Struct & Imp P	6	10,595	5,241	3,752	652	782	0	23	146
Struct & Imp WT	2	36,125	18,109	12,965	2,251	2,706	0	14	76
Struct & Imp TD	7	1,280	543	343	44	72	0	37	241
Struct & Imp Offices	15	5,575	3,070	1,156	177	1,033	0	60	80
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,446	2,467	428	515	0	3	14
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	36,591	18,102	12,957	2,250	2,700	0	81	505
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	82,363	41,289	29,560	5,131	6,169	0	33	173
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0
Ground Level Facilities	5	22,273	9,896	6,245	793	1,310	0	537	3,492
TD Mains Not Classified by	7	90,924	38,588	24,349	3,091	5,101	0	2,637	17,139
TD Mains 4 & Less	4	598	254	160	20	34	0	17	113
TD Mains 6 to 8"	4	13,505	5,732	3,617	459	758	0	392	2,546
TD Mains 10 to 16"	3	16,870	7,873	5,640	978	1,176	0	162	1,039
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
Services	10	11,039	6,009	1,127	153	3,475	0	276	0
Meters Bronze Case	9	0	0	0	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	19,138	7,102	2,017	658	9,361	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	7,564	2,807	797	260	3,700	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,286	0	0	0	0	0	0	19,286
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	2,266	1,248	470	72	420	0	24	33
Comp & Periph Equip	15	45,362	24,976	9,408	1,438	8,406	0	490	653
Computer Software	15	28,450	15,665	5,901	902	5,272	0	307	410
Comp Software Personal	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	31	17	6	1	6	0	0	0
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	44	24	9	1	8	0	0	1
Tools, Shop, Garage Equip	15	8,469	4,663	1,757	268	1,569	0	91	122
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,906	955	684	119	143	0	1	4
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	7,425	4,088	1,540	235	1,376	0	80	107
Comm Equip Non-Telephone	15	3,093	1,703	641	98	573	0	33	45
Comm Equip Telephone	15	76	42	16	2	14	0	1	1
Misc Equipment	15	12,928	7,118	2,681	410	2,396	0	140	166
Total Depreciation Expense		491,234	228,853	130,475	20,930	59,115	0	5,441	46,414
Amort-Other UP & CIAC Depr, CORemoval	18	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	27,492	14,095	6,672	1,075	4,050	0	272	1,328
Property Taxes	18	237,113	105,776	65,325	10,314	23,569	0	3,059	29,046
FUTA	16	896	486	211	34	149	0	8	9
FICA	16	58,048	31,450	13,688	2,183	9,677	0	488	557
SUTA	16	2,286	1,239	539	86	381	0	19	22
Other Taxes & Licenses	15	4,940	2,720	1,025	157	915	0	53	71
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		330,776	155,766	87,460	13,848	38,741	0	3,899	31,033
Income Taxes	18	275,610	122,949	75,930	11,989	27,396	0	3,555	33,762
Utility Income Available for Return	18	788,924	351,939	217,348	34,316	78,419	0	10,177	96,543
Total Cost of Service		4,904,909	2,514,961	1,190,354	191,970	722,463	0	48,633	236,652
Less: Other Water Revenues		27,334	27,334				0		
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		27,334	27,334	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 4,877,575	\$ 2,487,627	\$ 1,190,354	\$ 191,970	\$ 722,463	\$ -	\$ 48,633	\$ 236,652
Reallocation of Public Fire	20		128,832	60,977	9,834	37,009	0	0	(236,652)
Total		\$ 4,877,575	\$ 2,616,458	\$ 1,251,331	\$ 201,804	\$ 759,472	\$ -	\$ 48,633	\$ 0
		\$ 27,334	\$ 27,334						
		\$ 4,904,909	\$ 2,643,792						

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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	\$ 6,711	\$ 2,976	\$ 1,858	\$ 293	\$ 655	\$ -	\$ 87	\$ 840	(1.3)
Franchises	17	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights P	6	944	487	334	58	70	0	2	13	0.1
Land & Ld Rights WT	2	50,762	25,447	18,218	3,162	3,802	0	20	107	(5.1)
Land & Ld Rights TD	7	45,514	19,316	12,189	1,547	2,553	0	1,320	8,579	(9.1)
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	23,748	11,904	8,522	1,479	1,779	0	9	50	(2.4)
Struct & Imp P	6	612,421	302,965	216,858	37,664	45,197	0	1,347	8,451	61.2
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	2,216,231	1,110,997	795,405	138,071	165,996	0	886	4,654	(221.6)
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	47,953	20,351	12,842	1,630	2,690	0	1,391	9,039	(9.6)
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	232,303	127,906	48,180	7,364	43,046	0	2,509	3,345	46.5
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	388,419	194,714	139,404	24,199	29,093	0	155	816	(38.8)
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	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	1,499,638	741,871	531,022	92,228	110,673	0	3,299	20,695	150.0
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	4,890	2,419	1,732	301	361	0	11	67	0.5
WT Equip Non-Media	2	2,962,710	1,485,207	1,063,317	184,577	221,907	0	1,185	6,222	(296.3)
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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, 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)	
Dist Reservoirs & Standpipe	5	43,968	19,535	12,329	1,565	2,585	0	1,060	6,894	0.0
Elevated Tanks & Standpipes	5	355	158	100	13	21	0	9	56	0.0
Ground Level Facilities	5	989,901	439,813	277,568	35,240	58,206	0	23,857	155,216	0.0
TD Mains Not Classified by	7	6,061,578	2,572,534	1,623,291	206,094	340,055	0	175,786	1,142,607	(1,212.3)
TD Mains 4 & Less	4	39,863	16,918	10,675	1,355	2,236	0	1,156	7,514	(8.0)
TD Mains 6 to 8"	4	900,363	382,114	241,117	30,612	50,510	0	26,111	169,718	(180.1)
TD Mains 10 to 16"	3	1,124,661	524,879	375,974	65,230	78,389	0	10,797	69,279	(112.5)
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0	0.0
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 8-8 (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 L.J 20 (STL)	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	0	0	0	0	0	0	0	0	0.0
Services	10	358,398	195,112	36,592	4,982	112,824	0	8,960	0	71.7
Meters Bronze Case	9	2,792	1,036	294	96	1,366	0	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	787,582	292,272	83,011	27,093	385,206	0	0	0	0.0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	311,286	115,518	32,810	10,708	152,250	0	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	1,004,470	0	0	0	0	0	0	1,004,470	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
Other P/E CPS	15	9,298	5,119	1,928	295	1,723	0	100	134	1.9
Office Furniture & Equip	15	58,653	31,193	11,750	1,796	10,498	0	612	816	11.3
Comp & Periph Equip	15	317,438	174,781	65,837	10,063	58,821	0	3,428	4,571	63.5
Computer Software	15	199,093	109,621	41,292	6,311	36,892	0	2,150	2,867	39.8
Comp Software Personal	15	3,861	2,126	801	122	715	0	42	56	0.8
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	465	256	97	15	86	0	5	7	0.1
Trans Equip Lt Duty Trks	15	78,098	43,001	16,198	2,476	14,472	0	843	1,125	15.6
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	25,387	13,978	5,265	805	4,704	0	274	386	5.1
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	1,524	839	316	48	282	0	16	22	0.3
Tools,Shop,Garage Equip	15	169,387	93,264	35,131	5,370	31,387	0	1,829	2,439	33.9
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	47,644	23,884	17,099	2,968	3,569	0	19	100	(4.8)
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	108,875	59,947	22,581	3,451	20,175	0	1,176	1,568	21.8
Comm Equip Non-Telephone	15	61,857	34,058	12,829	1,961	11,462	0	668	891	12.4
Comm Equip Telephone	15	1,146	631	238	36	212	0	12	17	0.2
Misc Equipment	15	258,566	142,366	53,627	8,197	47,912	0	2,793	3,723	51.7
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
Total Utility Plant in Service		21,056,750	9,341,493	5,828,628	919,476	2,054,379	0	273,925	2,637,334	(1,513.6)
										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	22,258	12,255	4,616	706	4,124	0	240	321	4.5
Materials and Supplies	15	177,874	97,937	36,891	5,639	32,960	0	1,921	2,561	35.6
Prepayments	15	22,447	12,359	4,656	712	4,159	0	242	323	4.5
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0	0.0
Deferred Income Taxes	17	1,221,171	541,589	338,020	53,365	119,188	0	15,875	152,891	(244.2)
Pensions	16	326,574	176,938	77,006	12,279	54,440	0	2,743	3,135	(32.7)
										0.0
Total Other Rate Base Elements		1,770,324	841,079	461,189	72,700	214,870	0	21,022	159,231	(232.4)
										0.0
Total Original Cost Measure of Value		\$ 22,827,074	\$ 10,182,572	\$ 6,289,817	\$ 992,176	\$ 2,269,249	\$ -	\$ 294,948	\$ 2,796,565	(1,745.9)

T&D OP BASIS FOR FACTOR 11	11,116	4,661	2,803	378	1,088	0	291	1,893	(2.0)
FACTOR 11		0.4192	0.2521	0.0340	0.0979	0.0000	0.0262	0.1703	0.9997
T&D Mnt BASIS FOR FACTOR 12	72,793	38,569	8,895	1,189	20,632	0	1,855	1,864	11.0
FACTOR 12		0.5298	0.1222	0.0163	0.2834	0.0000	0.0255	0.0229	1.0001
A&G BASIS FOR FACTOR 15	883,182	486,171	183,164	27,962	163,650	0	9,555	12,713	31.2
FACTOR 15		0.5506	0.2074	0.0317	0.1853	0.0000	0.0108	0.0144	1.0002
LABOR BASIS FOR FACTOR 16	667,935	361,976	157,518	25,107	111,355	0	5,596	6,408	25.8
FACTOR 16		0.5418	0.2358	0.0376	0.1667	0.0000	0.0084	0.0096	0.9999
UPIS BASIS FOR FACTOR 17	21,050,039	9,338,517	5,826,771	919,183	2,053,724	0	273,838	2,636,494	(1,512.2)
FACTOR 17		0.4435	0.2768	0.0437	0.0976	0.0000	0.0130	0.1252	0.9998
RATE BASE BASIS FOR FACTOR 18	22,827,074	10,182,572	6,289,817	992,176	2,269,249	0	294,948	2,796,565	(1,745.9)
FACTOR 18		0.4461	0.2755	0.0435	0.0994	0.0000	0.0129	0.1225	0.9999
TOTAL COS BASIS FOR FACTOR 19	4,872,609	2,498,218	1,182,884	190,743	717,523	0	48,309	235,255	121.6
FACTOR 19		0.5127	0.2427	0.0391	0.1473	0.0000	0.0099	0.0483	1.0000
COS w/o Fire Factor 20	4,619,747	2,514,961	1,190,354 #	191,970 #	722,463 #	0			4,619,747
FACTOR 20		0.5444	0.2577	0.0416	0.1564	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.4616	0.3794	0.0760	0.0786	-	0.0007	0.0038	1.0001
2	0.5013	0.3589	0.0623	0.0749	-	0.0004	0.0021	0.9999
3	0.4667	0.3343	0.0580	0.0697	-	0.0096	0.0616	0.9999
4	0.4244	0.2678	0.0340	0.0561	-	0.0290	0.1885	0.9998
5	0.4443	0.2804	0.0356	0.0588	-	0.0241	0.1568	1.0000
6	0.4947	0.3541	0.0615	0.0738	-	0.0022	0.0138	1.0001
7	0.4244	0.2678	0.0340	0.0561	-	0.0290	0.1885	0.9998

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor	Cost of	Residential	Commercial	Industrial	Public	Sales for	Fire Protection		
(1)	Ref.	Service	(4)	(5)	(6)	Authorities	Resale	Private	Public	
	(2)	(3)				(7)	(8)	(9)	(10)	
8			-	-	-	-	-	-	1.0000	1.0000
9			0.3711	0.1054	0.0344	0.4891	-	-	-	1.0000
10			0.5444	0.1021	0.0139	0.3148	-	0.0250	-	1.0002
11			0.4192	0.2521	0.0340	0.0979	-	0.0262	0.1703	0.9997
12			0.5298	0.1222	0.0163	0.2834	-	0.0255	0.0229	1.0001
13			0.6428	0.1016	0.0095	0.2368	-	0.0095	-	1.0002
14			0.8487	0.1028	0.0096	0.2391	-	-	-	1.0000
15			0.5506	0.2074	0.0317	0.1853	-	0.0108	0.0144	1.0002
16			0.5418	0.2358	0.0376	0.1867	-	0.0084	0.0096	0.9999
17			0.4435	0.2768	0.0437	0.0976	-	0.0130	0.1252	0.9998
18			0.4461	0.2755	0.0435	0.0994	-	0.0129	0.1225	0.9999
19			0.5127	0.2427	0.0391	0.1473	-	0.0099	0.0483	1.0000
20			0.5444	0.2577	0.0416	0.1564	-	-	-	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	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	1,446	795	647	0	0	0	4
Purchased Water	1	1,830	1,822	0	0	0	0	8
TOTAL SS EXPENSE - OPERATION		3,276	2,617	647	0	0	0	12
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Misc Exp Oper SS	2	(17)	(9)	(7)	0	0	0	(0)
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	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	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	219	120	98	0	0	0	1
Misc Plant Maint SS	2	24	13	11	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		226	125	101	0	0	0	1
TOTAL SS EXPENSE		3,502	2,742	748	0	0	0	12
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	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	201,865	200,956	0	0	0	0	908
Labor & Exp Oper Pump	6	104	57	48	0	0	0	2
Labor & Exp Oper Pump	6	(16)	(9)	(7)	0	0	0	(0)
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	(29)	(16)	(13)	0	0	0	(0)
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		201,924	200,989	28	0	0	0	909

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		201,924	200,989	26	0	0	0	0	909
WATER TREATMENT									
Super & Eng Oper WT	2	14,306	7,868	6,402	0	0	0	0	36
Chemicals	1	300,953	299,599	0	0	0	0	0	1,354
Labor & Exp Oper WT	2	216,855	119,270	97,043	0	0	0	0	542
Labor & Exp Oper WT	2	5,442	2,993	2,435	0	0	0	0	14
Misc Exp Oper WT	2	(67)	(37)	(30)	0	0	0	0	(0)
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	7,716	4,244	3,453	0	0	0	0	19
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		545,206	433,938	109,303	0	0	0	0	1,965
Super & Eng Maint WT	2	52,513	28,882	23,500	0	0	0	0	131
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	22,718	12,495	10,166	0	0	0	0	57
TOTAL WT EXPENSE - MAINTENANCE		75,231	41,377	33,666	0	0	0	0	188
TOTAL WT EXPENSE		620,437	475,315	142,969	0	0	0	0	2,153
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	7	1	0	4	1	0	0	1
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	5,539	1,118	0	3,216	0	0	0	1,205
TD Lines Exp	7	4,505	909	0	2,616	0	0	0	980
Meter Expense	9	1,081	0	0	0	1,081	0	0	0
Meter Expense	9	(8)	0	0	0	(8)	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,112	385	0	1,108	204	0	0	415

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	5,821	1,061	0	3,054	562	0	0	1,144
Rents Oper TD	11	18,248	3,325	0	9,575	1,763	0	0	3,586
TOTAL T & D EXPENSE OPERATION		37,304	6,798	0	19,573	3,602	0	0	7,330
Super & Eng Maint TD	12	28,476	698	0	2,005	0	24,399	0	1,375
Struct & Improve Maint TD	12	342	8	0	24	0	293	0	17
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	8,827	1,781	0	5,126	0	0	0	1,920
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	62,896	0	0	0	0	61,324	0	1,572
Services Maint TD	10	1,070	0	0	0	0	1,043	0	27
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	29,971	734	0	2,110	0	25,679	0	1,448
Mat and Sup Maint TD	12	116,779	2,861	0	8,221	0	100,056	0	5,640
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		248,362	6,083	0	17,486	0	212,795	0	11,999
TOTAL T & D EXPENSE		285,666	12,881	0	37,059	3,602	212,795	0	19,329
CUSTOMER ACCOUNTS									
Supervision CA	13	13,181	0	0	0	0	0	13,055	125
Meter Reading Exp CA	14	53,602	0	0	0	0	0	53,602	0
Meter Reading Exp CA	14	(106)	0	0	0	0	0	(106)	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	57,834	0	0	0	0	0	57,285	549
Cust Rec & Collection CA	13	51,205	0	0	0	0	0	50,718	486
Uncollectible Accts	13	90,620	0	0	0	0	0	89,759	861
Misc Cust Accts Exp CA	13	298	0	0	0	0	0	295	3
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	9,669	0	0	0	0	0	9,577	92
Cust Serv & Info Exp CA	13	(2)	0	0	0	0	0	(2)	(0)
TOTAL CUSTOMER ACCOUNTING EXPENSE		276,301	0	0	0	0	0	274,184	2,117

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	120,651	25,904	19,630	5,067	495	29,065	37,462	3,040
Other Supplies & Exp AG	15	4,151	891	675	174	17	1,000	1,289	105
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	99,239	21,307	16,146	4,168	407	23,907	30,814	2,501
Mgmt Fees-Corporate/Shared Service Center	15	270,373	58,049	43,990	11,356	1,109	65,133	83,951	6,813
Mgmt Fees-Call Center	13	182,351	0	0	0	0	0	180,619	1,732
Mgmt Fees-Belleville Lab	2	23,755	13,065	10,630	0	0	0	0	59
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	292,085	0	0	0	0	0	289,310	2,775
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	20,305	4,360	3,304	853	83	4,892	6,305	512
Outside Services AG	15	55,111	11,832	8,967	2,315	226	13,276	17,112	1,389
Property Insurance	15	(14,553)	(3,125)	(2,368)	(611)	(60)	(3,506)	(4,519)	(367)
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	0	0	0	0	0	0	0	0
Injuries & Damages	16	140,465	39,260	30,902	3,708	337	29,666	34,091	2,528
Employee Pension & Benefits	16	187,065	52,285	41,154	4,939	449	39,508	45,401	3,367
Employee Pension & Benefits	16	33,553	9,378	7,382	886	81	7,086	8,143	604
Employee Pension & Benefits	16	94,413	26,389	20,771	2,493	227	19,940	22,914	1,699
Reg Commission Exp	15	4,808	1,032	782	202	20	1,158	1,493	121
Rents AG	15	6,674	1,433	1,086	280	27	1,608	2,072	168
Goodwill Advertising Exp	15	99,010	21,257	16,109	4,158	406	23,852	30,743	2,495
Misc Exp AG	15	0	0	0	0	0	0	0	0
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,619,456	283,317	219,160	39,987	3,823	256,584	787,199	29,543
General Plant Maint AG	15	1,233	265	201	52	5	297	383	31
General Plant Maint AG	15	9,846	2,114	1,602	414	40	2,372	3,057	248
TOTAL A & G EXPENSE - MAINTENANCE		11,079	2,379	1,803	465	45	2,669	3,440	279
TOTAL A & G EXPENSE		1,630,535	285,696	220,963	40,453	3,868	259,253	790,639	29,822
Total Operation & Maintenance Expenses		3,018,366	977,622	364,706	77,512	7,471	472,048	1,064,823	54,343

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	582	320	280	0	0	0	0	1
Struct & Imp P	6	10,595	5,750	4,678	0	0	0	0	170
Struct & Imp WT	2	36,125	19,869	16,166	0	0	0	0	90
Struct & Imp TD	7	1,280	258	0	743	0	0	0	278
Struct & Imp Offices	15	5,575	1,197	907	234	23	1,343	1,731	140
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,781	3,077	0	0	0	0	17
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Other	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	36,591	19,858	16,155	0	0	0	0	585
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	82,363	45,300	36,858	0	0	0	0	206
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0
Ground Level Facilities	5	22,273	4,704	0	13,540	0	0	0	4,029
TD Mains Not Classified by	7	90,924	18,348	0	52,799	0	0	0	19,776
TD Mains 4 & Less	4	598	121	0	347	0	0	0	130
TD Mains 6 to 8"	4	13,505	2,724	0	7,844	0	0	0	2,937
TD Mains 10 to 16"	3	16,870	8,638	7,030	0	0	0	0	1,201
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
Services	10	11,039	0	0	0	0	10,763	0	276
Meters Bronze Case	9	0	0	0	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	19,138	0	0	0	19,138	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	7,564	0	0	0	7,564	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,286	0	0	0	0	0	0	19,286
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	2,266	487	369	95	9	546	704	57
Comp & Periph Equip	15	45,362	9,739	7,380	1,905	186	10,928	14,085	1,143
Computer Software	15	28,450	6,108	4,629	1,195	117	6,854	8,834	717
Comp Software Personal	15	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	31	7	5	1	0	7	10	1
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	44	9	7	2	0	10	14	1
Tools, Shop, Garage Equip	15	8,469	1,818	1,378	356	35	2,040	2,830	213
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,906	1,048	853	0	0	0	0	5
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	7,425	1,594	1,208	312	30	1,789	2,306	187
Comm Equip Non-Telephone	15	3,093	664	503	130	13	745	960	78
Comm Equip Telephone	15	76	18	12	3	0	18	24	2
Misc Equipment	15	12,928	2,776	2,103	543	53	3,114	4,014	326
Total Depreciation Expense		491,234	155,136	103,578	80,050	27,169	38,158	35,310	51,854
Amort-Other UP	18	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	27,492	8,858	4,181	2,543	575	3,238	6,499	1,600
Property Taxes	18	237,113	76,540	47,280	53,090	12,188	9,153	6,734	32,105
FUTA	16	896	251	197	24	2	189	218	16
FICA	16	58,048	16,224	12,771	1,532	139	12,260	14,088	1,045
SUTA	16	2,286	639	503	60	5	483	555	41
Other Taxes & Licenses	15	4,940	1,061	804	207	20	1,190	1,534	124
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		330,776	103,573	65,736	57,457	12,929	26,510	29,828	34,932
Income Taxes	18	275,610	88,987	54,957	61,709	14,166	10,639	7,827	37,318
Utility Income Available for Return	18	788,924	254,665	157,311	176,640	40,551	30,452	22,405	106,820
Total Cost of Service		4,904,909	1,579,962	746,288	453,367	102,286	577,807	1,159,994	285,267
Less: Other Water Revenues	0	27,334	27,334	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		27,334	27,334	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		4,877,575	1,552,627	746,288	453,367	102,286	577,807	1,159,994	285,267
Reallocation of Public Fire	20	0	134,536	63,517	38,598		0	0	(236,652)
Total		\$ 4,877,575	\$ 1,687,164	\$ 809,806	\$ 491,965	\$ 102,286	\$ 577,807	\$ 1,159,994	\$ 48,615
			1,549,886			25,064	16,111	167,344	
			1.089			4.08	35.87		
						0.34	2.99	6.93	
								10.26	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	6,711	2,179	1,338	1,534	353	228	151	928
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	944	512	417	0	0	0	0	15
Land & Ld Rights WT	2	50,762	27,919	22,716	0	0	0	0	127
Land & Ld Rights TD	7	45,514	9,185	0	26,430	0	0	0	9,899
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	23,746	13,060	10,826	0	0	0	0	59
Struct & Imp P	6	612,421	332,361	270,384	0	0	0	0	9,799
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,216,231	1,218,927	991,783	0	0	0	0	5,541
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr 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	47,953	9,677	0	27,846	0	0	0	10,430
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	232,303	49,875	37,796	9,757	952	55,962	72,130	5,854
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	388,419	213,630	173,818	0	0	0	0	971
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctr 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 Other	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	1,499,638	813,854	662,090	0	0	0	0	23,994
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctr Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	4,890	2,854	2,159	0	0	0	0	78
WT Equip Non-Media	2	2,962,710	1,629,491	1,325,813	0	0	0	0	7,407
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Ctr 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Ctr 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Dist Reservoirs & Standpipe	5	43,968	9,286	0	26,728	0	0	0	7,954
Elevated Tanks & Standpipes	5	355	75	0	216	0	0	0	64
Ground Level Facilities	5	989,901	209,067	0	601,781	0	0	0	179,073
TD Mains Not Classified by	7	6,061,578	1,223,226	0	3,519,958	0	0	0	1,318,393
TD Mains 4 & Less	4	39,863	8,040	0	23,152	0	0	0	8,670
TD Mains 6 to 8"	4	900,363	181,603	0	522,931	0	0	0	195,829
TD Mains 10 to 16"	3	1,124,661	575,939	468,646	0	0	0	0	80,076
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	358,398	0	0	0	0	349,438	0	8,960
Meters Bronze Case	9	2,792	0	0	0	2,792	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	787,582	0	0	0	787,582	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	311,286	0	0	0	311,286	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,004,470	0	0	0	0	0	0	1,004,470
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	9,298	1,996	1,513	391	38	2,240	2,887	234
Office Furniture & Equip	15	56,653	12,163	9,217	2,379	232	13,648	17,591	1,428
Comp & Periph Equip	15	317,438	88,154	51,647	13,332	1,301	76,471	98,564	7,999
Computer Software	15	199,093	42,745	32,392	8,362	816	47,962	61,818	5,017
Comp Software Personal	15	3,861	829	628	162	16	930	1,199	97
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	465	100	76	20	2	112	145	12
Trans Equip Lt Duty Trks	15	78,099	16,768	12,707	3,280	320	18,814	24,250	1,968
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	25,387	5,451	4,130	1,066	104	6,116	7,883	640
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	1,524	327	248	64	6	367	473	38
Tools,Shop,Garage Equip	15	169,387	36,367	27,559	7,114	694	40,805	52,595	4,269
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	47,644	26,204	21,321	0	0	0	0	119
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	108,875	23,375	17,714	4,573	446	28,228	33,806	2,744
Ccmm Equip Non-Telephone	15	61,857	13,281	10,064	2,598	254	14,901	19,206	1,559
Ccmm Equip Telephone	15	1,146	246	187	48	5	276	356	29
Misc Equipment	15	258,566	55,514	42,089	10,860	1,060	62,288	80,285	6,516
Other Tangible Property	17	0	0	0	0	0	0	0	0

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Total Utility Plant in Service	21,056,750	6,834,082	4,199,037	4,814,563	1,108,281	716,786	473,338	2,911,260
Other Rate Base Items								
Add:								
Other Utility Plant Adjustments	17 0	0	0	0	0	0	0	0
Cash Working Capital	15 22,258	4,779	3,621	935	91	5,362	6,911	561
Materials and Supplies	15 177,874	38,190	28,940	7,471	729	42,850	55,230	4,482
Prepayments	15 22,447	4,819	3,652	943	92	5,407	6,970	566
OPEB's Contributed to External Fund	16 0	0	0	0	0	0	0	0
Premium Retirement	17 0	0	0	0	0	0	0	0
Regulatory Deferrals	17 0	0	0	0	0	0	0	0
Less:	0							
Accumulated Deferred ITC (3%)	17 0	0	0	0	0	0	0	0
Deferred Income Taxes	17 1,221,171	396,514	243,501	279,160	64,234	41,520	27,476	168,888
Pensions	16 326,574	91,277	71,846	8,622	784	68,972	79,259	5,878
	0							
Total Other Rate Base Elements	1,770,324	535,579	351,561	297,130	65,930	164,112	175,847	180,375
Total Original Cost Measure of Value	\$ 22,827,074	\$ 7,369,661	\$ 4,550,599	\$ 5,111,692	\$ 1,174,191	\$ 880,897	\$ 649,184	\$ 3,091,635

T&D OP BASIS FOR FACTOR 11	11,116	2,027	0	5,832	1,073	0	0	2,184
FACTOR 11		0.1822	0.0000	0.5247	0.0966	0.0000	0.0000	0.1965
T&D Mtl BASIS FOR FACTOR 12	72,793	1,781	0	5,128	0	62,367	0	3,519
FACTOR 12		0.0245	0.0000	0.0704	0.0000	0.8568	0.0000	0.0483
A&G BASIS FOR FACTOR 15	883,182	189,549	143,743	37,059	3,602	212,795	274,184	22,250
FACTOR 15		0.2147	0.1627	0.0420	0.0041	0.2409	0.3105	0.0252
LABOR BASIS FOR FACTOR 16	667,935	186,707	146,919	17,604	1,581	141,057	162,082	11,998
FACTOR 16		0.2795	0.2200	0.0264	0.0024	0.2112	0.2427	0.0180
UPIS BASIS FOR FACTOR 17	21,050,039	6,831,903	4,197,699	4,813,029	1,107,908	716,556	473,187	2,910,332
FACTOR 17		0.3247	0.1994	0.2286	0.0526	0.0340	0.0225	0.1383
RATE BASE BASIS FOR FACTOR 18	22,827,074	7,369,661	4,550,599	5,111,692	1,174,191	880,897	649,184	3,091,635
FACTOR 18		0.3228	0.1994	0.2239	0.0514	0.0386	0.0284	0.1354
TOTAL COS BASIS FOR FACTOR 19	4,872,609	1,570,071	741,324	450,622	101,692	573,413	1,152,002	283,546
FACTOR 19		0.3222	0.1521	0.0925	0.0209	0.1177	0.2364	0.0582
TOTAL COS BASIS FOR FACTOR 20	2,762,018	1,570,071	741,324	450,622	0	0	0	0
FACTOR 20		0.5685	0.2684	0.1631	0.0000	0.0000	0.0000	0.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9955	-	-	-	-	-	0.0045
2	0.5500	0.4475	-	-	-	-	0.0025
3	0.5121	0.4167	-	-	-	-	0.0712
4	0.2017	-	0.5808	-	-	-	0.2175
5	0.2112	-	0.6079	-	-	-	0.1809
6	0.5427	0.4415	-	-	-	-	0.0160
7	0.2018	-	0.5807	-	-	-	0.2175

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9750	-	0.0250
11	0.1822	-	0.5247	0.0966	-	-	0.1965
12	0.0245	-	0.0704	-	0.8568	-	0.0483
13	-	-	-	-	-	0.9905	0.0095
14	-	-	-	-	-	1.0000	-
15	0.2147	0.1627	0.0420	0.0041	0.2409	0.3105	0.0252
16	0.2795	0.2200	0.0264	0.0024	0.2112	0.2427	0.0180
17	0.3247	0.1994	0.2286	0.0526	0.0340	0.0225	0.1383
18	0.3228	0.1994	0.2239	0.0514	0.0386	0.0284	0.1354
19	0.3222	0.1521	0.0925	0.0209	0.1177	0.2364	0.0582
20	0.5685	0.2684	0.1631	-	-	-	-

**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	1,969	0.4616
Commercial	1,618	0.3794
Industrial	324	0.0760
Other Public Authority	335	0.0786
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0007
Public Fire Protection	16	0.0038
Total	4,265	1.0001

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 0.5525	(4)	(5)=(4)x 0.4475	(6)=(3)+(5)
Residential	0.4616	0.2550	0.5506	0.2463	0.5013
Commercial	0.3794	0.2096	0.3337	0.1493	0.3589
Industrial	0.0760	0.0420	0.0453	0.0203	0.0623
Other Public Authority	0.0786	0.0434	0.0703	0.0315	0.0749
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0007	0.0004			0.0004
Public Fire Protection	0.0038	0.0021			0.0021
Total	1.0001	0.5525	0.9999	0.4474	0.9999

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	1,969	1.00	1,969	0.5506
Commercial	1,591	0.75	1,193	0.3337
Industrial	324	0.50	162	0.0453
Other Public Authority	335	0.75	251	0.0703
Sales for Resale	0	0.90	0	0.0000
Total	<u>4,219</u>		<u>3,575</u>	<u>0.9999</u>

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

	Maximum Day Ratio	Weight
Average Day	1.00	0.5525
Maximum Day Extra Capacity	<u>0.81</u>	<u>0.4475</u>
Total	<u>1.81</u>	<u>1.0000</u>

* 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 0.5145	(4)	(5)=(4) X 0.4167	(6)	(7)=(6) X 0.0688	(8)=(3)+(5)+(7)
Residential	0.4616	0.2374	0.5506	0.2293			0.4667
Commercial	0.3794	0.1952	0.3337	0.1391			0.3343
Industrial	0.0760	0.0391	0.0453	0.0189			0.0580
Other Public Authority	0.0786	0.0404	0.0703	0.0293			0.0697
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0007	0.0004			0.1333	0.0092	0.0096
Public Fire Protection	0.0038	0.0020			0.8667	0.0596	0.0616
Total	<u>1.0001</u>	<u>0.5145</u>	<u>0.9999</u>	<u>0.4166</u>	<u>1.0000</u>	<u>0.0688</u>	<u>0.9999</u>

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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 1.81 and the average daily system sendout for 2006 of 4.17 MGD. The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	4,040,000	0.5145
Maximum Day Extra Capacity	<u>0.81</u>	<u>3,272,400</u>	<u>0.4167</u>
Subtotal	<u><u>1.81</u></u>	7,312,400	0.9312
Fire Protection		<u>540,000</u>	<u>0.0688</u>
Total		<u><u>7,852,400</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

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

Customer Classification (1)	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.2026	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.5807	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.2166	
Residential	82.0	0.4616	0.0935	0.5696	0.3308			0.4244
Commercial	67.4	0.3794	0.0769	0.3288	0.1909			0.2678
Industrial	13.5	0.0760	0.0154	0.0321	0.0186			0.0340
Other Public Authority	14.0	0.0786	0.0159	0.0693	0.0402			0.0561
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0007	0.0001			0.1333	0.0289	0.0290
Public Fire Protection	0.7	0.0038	0.0008			0.8667	0.1877	0.1885
Total	177.7	1.0001	0.2026	0.9998	0.5805	1.0000	0.2166	0.9998

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 CAP

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

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	2,806	0.2026
Maximum Hour Extra Capacity	<u>2.87</u>	<u>8,043</u>	<u>0.5807</u>
Subtotal	<u>3.87</u>	10,849	0.7833
Fire Protection		<u>3,000</u>	<u>0.2166</u>
Total		<u>13,849</u>	<u>0.9999</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	82.0	3.5	287.1	0.5696
Commercial	66.3	2.5	165.7	0.3288
Industrial	13.5	1.2	16.2	0.0321
Other Public Authority	14.0	2.5	34.9	0.0693
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u>175.8</u>		<u>504.0</u>	<u>0.9998</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	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 0.2121	(5)	(6)=(5) X 0.6079	(7)	(8)=(7) X 0.1800	(9)=(4)+(6)+(8)
Residential	82.0	0.4616	0.0979	0.5696	0.3464			0.4443
Commercial	67.4	0.3794	0.0805	0.3288	0.1999			0.2804
Industrial	13.5	0.0760	0.0161	0.0321	0.0195			0.0356
Other Public Authority	14.0	0.0786	0.0167	0.0693	0.0421			0.0588
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0007	0.0001			0.1333	0.0240	0.0241
Public Fire Protection	0.7	0.0038	0.0008			0.8667	0.1560	0.1568
Total	177.7	1.0001	0.2121	0.9998	0.6079	1.0000	0.1800	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	25.86	0.2121
Extra Capacity Maximum Hour	<u>2.87</u>	<u>74.14</u>	<u>0.6079</u>
Total	<u><u>3.87</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.8042	(4)	(5)=(4)X 0.1958	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.5013	0.4032	0.4667	0.0915	0.4244	0.0000	0.4947
Commercial	0.3589	0.2886	0.3343	0.0655	0.2678	0.0000	0.3541
Industrial	0.0623	0.0501	0.0580	0.0114	0.0340	0.0000	0.0615
Other Public Authority	0.0749	0.0602	0.0697	0.0136	0.0561	0.0000	0.0738
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0004	0.0003	0.0096	0.0019	0.0290	0.0000	0.0022
Public Fire Protection	0.0021	0.0017	0.0616	0.0121	0.1885	0.0000	0.0138
Total	0.9999	0.8041	0.9999	0.1960	0.9998	0.0000	1.0001

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.4668	0.0000	0.4244	0.4244	0.4244
Commercial	0.3343	0.0000	0.2678	0.2678	0.2678
Industrial	0.0580	0.0000	0.0340	0.0340	0.0340
Other Public Authority	0.0697	0.0000	0.0561	0.0561	0.0561
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0096	0.0000	0.0290	0.0290	0.0290
Public Fire Protection	0.0616	0.0000	0.1885	0.1885	0.1885
Total	1.0000	0.0000	0.9998	0.9998	0.9998

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

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

NO FUNCTIONALIZATION PERFORMED
ASSIGN ALL WEIGHTING TO MAX HOUR

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	9,300	0.3711
Commercial	2,643	0.1054
Industrial	863	0.0344
Other Public Authority	12,258	0.4891
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	<u>25,064</u>	<u>1.0000</u>

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	8,993	0.5444
Commercial	1,687	0.1021
Industrial	229	0.0139
Other Public Authority	5,201	0.3148
Sales for Resale	0	0.0000
Private Fire Protection	412	0.0250
Total	<u>16,523</u>	<u>1.0002</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	\$ 4,661	0.4193
Commercial	2,803	0.2522
Industrial	378	0.0340
Other Public Authority	1,088	0.0979
Sales for Resale	-	0.0000
Private Fire Protection	291	0.0262
Public Fire Protection	1,893	0.1703
Total	<u>11,114</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	\$ 38,569	0.5298
Commercial	8,895	0.1222
Industrial	1,189	0.0163
Other Public Authority	20,632	0.2834
Sales for Resale	-	0.0000
Private Fire Protection	1,855	0.0255
Public Fire Protection	1,664	0.0229
Total	<u>\$72,804</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.

<u>Customer Classification</u> (1)	<u>Total Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	8,962	0.6428
Commercial	1,417	0.1016
Industrial	132	0.0095
Other Public Authority	3,302	0.2368
Sales for Resale	0	0.0000
Private Fire Protection	132	0.0095
Public Fire Protection	<u>0</u>	<u>0.0000</u>
Total	<u><u>13,945</u></u>	<u><u>1.0002</u></u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

<u>Customer Classification</u> (1)	<u>Total Metered Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	8,962	0.6487
Commercial	1,417	0.1026
Industrial	132	0.0096
Other Public Authority	3,302	0.2391
Sales for Resale	<u>0</u>	<u>0.0000</u>
Total	<u><u>13,813</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.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$486,171	0.5506
Commercial	183,164	0.2074
Industrial	27,962	0.0317
Other Public Authority	163,650	0.1853
Sales for Resale	0	0.0000
Private Fire Protection	9,555	0.0108
Public Fire Protection	12,713	0.0144
Total	<u>\$883,214</u>	<u>1.0002</u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification (1)	Direct Labor Expense (2)	Allocation Factor (3)
Residential	\$361,976	0.5418
Commercial	157,518	0.2358
Industrial	25,107	0.0376
Other Public Authority	111,355	0.1667
Sales for Resale	0	0.0000
Private Fire Protection	5,596	0.0084
Public Fire Protection	6,408	0.0096
Total	<u>\$667,961</u>	<u>0.9999</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 (1)	Original Cost Less Depreciation (2)	Allocation Factor (3)
Residential	\$9,338,517	0.4436
Commercial	5,826,771	0.2768
Industrial	919,183	0.0437
Other Public Authority	2,053,724	0.0976
Sales for Resale	0	0.0000
Private Fire Protection	273,838	0.0130
Public Fire Protection	2,636,494	0.1253
Total	<u>\$21,048,527</u>	<u>1.0000</u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification (1)	Original Cost Measure of Value (2)	Allocation Factor (3)
Residential	\$10,182,572	0.4461
Commercial	6,289,817	0.2756
Industrial	992,176	0.0435
Other Public Authority	2,269,249	0.0994
Sales for Resale	0	0.0000
Private Fire Protection	294,948	0.0129
Public Fire Protection	2,796,565	0.1225
Total	<u>\$22,825,328</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 (1)	Total Cost of Service (2)	Allocation Factor (3)
Residential	\$2,498,218	0.5128
Commercial	1,182,684	0.2427
Industrial	190,743	0.0391
Other Public Authority	717,523	0.1473
Sales for Resale	0	0.0000
Private Fire Protection	48,309	0.0099
Public Fire Protection	235,255	0.0483
Total	<u>\$4,872,731</u>	<u>1.0001</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Interruptible		Total	
		Number of Meters	Weighting (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	8,096.94	8,096.94	853.87	853.87	36.00	36.00	661.40	661.40	0.00	0.00	9,648.21	9,648.21
3/4	1.3	729.32	948.11	59.32	77.11	0.00	0.00	59.33	77.13	0.00	0.00	847.97	1,102.36
1	1.7	125.64	213.59	269.94	458.90	24.00	40.80	800.87	1,361.47	0.00	0.00	1,220.45	2,074.76
1-1/2	3.5	2.32	8.12	68.69	240.42	0.00	0.00	460.56	1,611.98	0.00	0.00	531.58	1,860.52
2	4.3	7.78	33.45	149.92	644.64	48.00	206.40	1,150.27	4,946.15	0.00	0.00	1,355.96	5,830.64
3	19.0	0.00	0.00	9.28	176.38	12.00	228.00	134.00	2,546.00	0.00	0.00	155.28	2,950.38
4	29.3	0.00	0.00	4.91	143.81	12.00	351.60	35.97	1,053.82	0.00	0.00	52.87	1,549.23
6	48.4	0.00	0.00	0.98	47.59	0.00	0.00	0.00	0.00	0.00	0.00	0.98	47.59
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,962.00</u>	<u>9,300.22</u>	<u>1,416.91</u>	<u>2,642.73</u>	<u>132.00</u>	<u>862.80</u>	<u>3,302.40</u>	<u>12,257.95</u>	<u>0.00</u>	<u>0.00</u>	<u>13,813.31</u>	<u>25,063.70</u>

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

Service Size (1)	3/4* Dollar Equivalent (2)	<u>Residential</u>		<u>Commercial</u>		<u>Industrial</u>		<u>Other Public Authority</u>		<u>Sales for Resale</u>		<u>Private Fire Protection</u>		<u>Total</u>	
		<u>Number of Services (3)</u>	<u>Weighting (4)=(2)X(3)</u>	<u>Number of Services (5)</u>	<u>Weighting (6)=(2)X(5)</u>	<u>Number of Services (7)</u>	<u>Weighting (8)=(2)X(7)</u>	<u>Number of Services (9)</u>	<u>Weighting (10)=(2)X(9)</u>	<u>Number of Services (11)</u>	<u>Weighting (12)=(2)X(11)</u>	<u>Number of Services (13)</u>	<u>Weighting (14)=(2)X(13)</u>	<u>Number of Services (15)</u>	<u>Weighting (16)</u>
3/4	1.00	8,826.26	8,826.26	913.18	913.18	36.00	36.00	720.74	720.74	0.00	0.00	0.00	0.00	10,496.18	10,496.18
1	1.17	125.64	147.00	269.94	315.83	24.00	28.08	800.87	937.01	0.00	0.00	0.00	0.00	1,220.45	1,427.92
1-1/2	1.58	2.32	3.67	68.69	108.53	0.00	0.00	460.56	727.69	0.00	0.00	0.00	0.00	531.58	839.89
2	2.04	7.78	15.87	149.92	305.83	48.00	97.92	1,150.27	2,346.54	0.00	0.00	9.00	18.36	1,364.96	2,784.52
3	2.73	0.00	0.00	9.28	25.34	12.00	32.76	134.00	365.82	0.00	0.00	1.00	2.73	156.28	426.65
4	2.88	0.00	0.00	4.91	14.14	12.00	34.56	35.97	103.58	0.00	0.00	22.00	63.36	74.87	215.64
6	4.24	0.00	0.00	0.98	4.17	0.00	0.00	0.00	0.00	0.00	0.00	41.00	173.84	41.98	178.01
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	125.64	18.00	125.64
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	28.50	3.00	28.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,962.00</u>	<u>8,992.79</u>	<u>1,416.91</u>	<u>1,687.03</u>	<u>132.00</u>	<u>229.32</u>	<u>3,302.40</u>	<u>5,201.39</u>	<u>0.00</u>	<u>0.00</u>	<u>94.00</u>	<u>412.43</u>	<u>13,907.31</u>	<u>16,522.96</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	9	36	
3 -inch	9.00	1	9	
4 -inch	16.00	22	352	
6 -inch	36.00	41	1,476	
8 -inch	64.00	18	1,152	
10 -inch	100.00	3	300	
12 -inch	144.00	0	0	
Private Hydrants	32.75	38	1,245	
Total Private Fire Protection		132	4,570	0.1333
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	906	29,672
2 -inch Fire Line		4.00	12	48
4 -inch Fire Line		16.00	0	0
Total Public Fire Protection		918	29,720	0.8667
Total Fire Protection		1,050	34,290	1.0000

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2006

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B)	Percent	Amount	Percent	Amount	Percent	Amount	Percent Increase
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 5,048,782	49.5%	\$ 3,930,227	54.1%	\$ 5,535,079	51.8%	\$ 1,604,852	40.8%
Commercial	2,289,078	22.3%	\$ 1,702,657	23.4%	\$ 2,289,079	21.4%	586,422	34.4%
Industrial	2,054,663	20.1%	\$ 1,247,047	17.1%	\$ 2,054,664	19.2%	807,617	64.8%
Public Authority	250,503	2.5%	\$ 191,497	2.6%	\$ 250,503	2.3%	59,006	30.8%
Sales for Resale	400,794	3.9%	\$ 201,703	2.8%	\$ 400,795	3.8%	199,092	98.7%
Private Fire Service	153,777	1.5%	\$ -	0.0%	\$ 153,778	1.3%	153,778	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	-
Total Sales	10,197,599	<u>99.8%</u>	7,273,131	<u>100.0%</u>	10,683,898	<u>99.8%</u>	3,410,767	46.9%
Other Revenues	<u>243,148</u>		<u>243,148</u>		<u>243,148</u>		-	0.0%
Total	<u>\$ 10,440,747</u>		<u>\$ 7,516,279</u>		<u>\$ 10,927,046</u>		<u>\$ 3,410,767</u>	45.4%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JOPLIN
 Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (⁰⁰⁰ Gal)	Total Revenue	Sales (⁰⁰⁰ Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,273,254	\$3,930,227	1,273,254	\$5,535,079	\$1,604,852	40.83%
5	Commercial	982,569	1,702,657	982,569	2,289,079	586,422	34.44%
6	Industrial	1,508,197	1,247,047	1,508,197	2,054,664	807,617	64.76%
7	Other Public Authority	112,206	191,497	112,206	250,503	59,006	30.81%
8	Other Water Utilities	206,096	201,703	206,096	400,795	199,092	98.71%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	244,598	0	153,778	(90,820)	-37.13%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,082,322</u>	<u>7,517,729</u>	<u>4,082,322</u>	<u>10,683,898</u>	<u>\$3,166,169</u>	<u>42.12%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		243,148		243,148	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>\$7,760,877</u>		<u>\$10,927,046</u>	<u>3,166,169</u>	<u>40.80%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216
STAFF - JOPLIN
Page 1 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	217,553		\$7.08	\$1,540,272	217,553		\$ 9.55	\$2,077,886	\$537,614	34.90%
5	3/4" Monthly	0		\$9.06	0	0		\$ 10.29	0	0	0.00%
6	1" Monthly	26,821		\$12.84	344,380	26,821		\$ 11.65	312,381	(31,999)	-9.29%
7	1-1/2" Monthly	24		\$22.33	546	24		\$ 16.98	415	(131)	-23.99%
8	2" Monthly	318		\$33.71	10,724	318		\$ 19.94	6,344	(4,380)	-40.84%
9	3" Monthly	0		\$60.24	0	0		\$ 57.78	0	0	0.00%
10	4" Monthly	0		\$98.15	0	0		\$ 83.57	0	0	0.00%
11	6" Monthly	0		\$192.93	0	0		\$ 133.72	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 299.12	0	0	0.00%
13	10" Monthly	0		\$520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,242,314	\$1.6150	2,006,337		1,242,314	\$2.4646	3,061,798	1,055,461	52.61%
19	Second Block		30,813	\$0.9048	27,879		30,813	2.4646	75,941	48,062	172.39%
20	Third Block		127	\$0.6983	89		127	2.4646	314	225	252.81%
21	Fourth Block		0	\$0.4701	0		0	2.4646	0	0	0.00%
22											
23											
24	Total		<u>1,273,254</u>		<u>\$3,930,227</u>		<u>1,273,254</u>		<u>\$5,535,079</u>	<u>\$1,604,852</u>	<u>40.83%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216

STAFF - JOPLIN

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	24,946		\$7.08	\$176,617	24,946		\$ 9.55	\$238,264	\$61,647	34.90%
5	3/4" Monthly	56		\$9.06	510	56		\$ 10.29	579	69	13.53%
6	1" Monthly	7,587		\$12.84	97,422	7,587		\$ 11.65	88,369	(9,053)	-9.29%
7	1-1/2" Monthly	191		\$22.33	4,273	191		\$ 16.98	3,249	(1,024)	-23.96%
8	2" Monthly	4,510		\$33.71	152,045	4,510		\$ 19.94	89,949	(62,096)	-40.84%
9	3" Monthly	0		\$60.24	0	0		\$ 57.78	0	0	0.00%
10	4" Monthly	161		\$98.15	15,837	161		\$ 83.57	13,485	(2,352)	-14.85%
11	6" Monthly	60		\$192.93	11,583	60		\$ 133.72	8,029	(3,554)	-30.68%
12	8" Monthly	11		\$306.65	3,452	11		\$ 299.12	3,367	(85)	-2.46%
13	10" Monthly	0		\$520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		521,941	\$1.6057	838,080		521,941	\$1.8765	979,420	141,340	16.86%
19	Second Block		413,760	\$0.8996	372,218		413,760	1.8765	776,419	404,201	108.59%
20	Third Block		38,418	\$0.6942	26,670		38,418	1.8765	72,092	45,422	170.31%
21	Fourth Block		8,450	\$0.4675	3,950		8,450	1.8765	15,857	11,907	301.44%
22											
23											
24	Total		<u>982,569</u>		<u>\$1,702,657</u>		<u>982,569</u>		<u>\$2,289,079</u>	<u>\$586,422</u>	<u>34.44%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216
STAFF - JOPLIN
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	94		\$7.08	\$666	94		\$ 9.55	\$899	\$233	34.98%
5	3/4" Monthly	0		\$9.06	0	0		\$ 10.29	0	0	0.00%
6	1" Monthly	172		\$12.84	2,208	172		\$ 11.65	2,003	(205)	-9.28%
7	1-1/2" Monthly	0		\$22.33	0	0		\$ 16.98	0	0	0.00%
8	2" Monthly	398		\$33.71	13,417	398		\$ 19.94	7,937	(5,480)	-40.84%
9	3" Monthly	0		\$60.24	0	0		\$ 57.78	0	0	0.00%
10	4" Monthly	189		\$98.15	18,550	189		\$ 83.57	15,795	(2,755)	-14.85%
11	6" Monthly	58		\$192.93	11,190	58		\$ 133.72	7,756	(3,434)	-30.69%
12	8" Monthly	12		\$306.65	3,680	12		\$ 299.12	3,589	(91)	-2.47%
13	10" Monthly	0		\$520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		47,719	\$2.0073	95,786		47,719	\$1.3371	63,808	(31,978)	-33.38%
19	Second Block		325,759	\$1.1245	366,316		325,759	1.3371	435,588	69,272	18.91%
20	Third Block		254,425	\$0.8678	220,790		254,425	1.3371	340,205	119,415	54.09%
21	Fourth Block		880,294	\$0.5844	514,444		880,294	1.3371	1,177,084	662,640	128.81%
22											
23											
24	Total		<u>1,508,197</u>		<u>\$1,247,047</u>		<u>1,508,197</u>		<u>\$2,054,664</u>	<u>\$807,617</u>	<u>64.76%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
STAFF - JOPLIN
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	434		\$7.08	\$3,072	434		\$ 9.55	\$4,145	\$1,073	34.93%
5	3/4" Monthly	0		\$9.06	0	0		\$ 10.29	0	0	0.00%
6	1" Monthly	515		\$12.84	6,616	515		\$ 11.65	6,001	(615)	-9.30%
7	1-1/2" Monthly	25		\$22.33	558	25		\$ 16.98	424	(134)	-24.01%
8	2" Monthly	610		\$33.71	20,565	610		\$ 19.94	12,166	(8,399)	-40.84%
9	3" Monthly	0		\$60.24	0	0		\$ 57.78	0	0	0.00%
10	4" Monthly	48		\$98.15	4,692	48		\$ 83.57	3,995	(697)	-14.86%
11	6" Monthly	0		\$192.93	0	0		\$ 133.72	0	0	0.00%
12	8" Monthly	48		\$306.65	14,719	48		\$ 299.12	14,358	(361)	-2.45%
13	10" Monthly	0		\$520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		41,144	\$1.7459	71,834		41,144	\$1.8663	76,789	4,955	6.90%
19	Second Block		70,806	\$0.9780	69,248		70,806	1.8663	132,148	62,900	90.83%
20	Third Block		256	\$0.7547	193		256	1.8663	477	284	147.15%
21	Fourth Block		0	\$0.5082	0		0	1.8663	0	0	0.00%
22											
23											
24	Total		<u>112,206</u>		<u>\$191,497</u>		<u>112,206</u>		<u>\$250,503</u>	<u>\$59,006</u>	<u>30.81%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
 STAFF - JOPLIN
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 9.55	\$0	\$0	0.00%
5	3/4" Monthly	0		\$9.06	0	0		\$ 10.29	0	0	0.00%
6	1" Monthly	12		\$12.84	154	12		\$ 11.65	140	(14)	-9.09%
7	1-1/2" Monthly	0		\$22.33	0	0		\$ 16.98	0	0	0.00%
8	2" Monthly	12		\$33.71	405	12		\$ 19.94	239	(166)	-40.99%
9	3" Monthly	0		\$60.24	0	0		\$ 57.78	0	0	0.00%
10	4" Monthly	0		\$98.15	0	0		\$ 83.57	0	0	0.00%
11	6" Monthly	24		\$192.93	4,630	24		\$ 133.72	3,209	(1,421)	-30.69%
12	8" Monthly	24		\$306.65	7,360	24		\$ 299.12	7,179	(181)	-2.46%
13	10" Monthly	0		\$520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,999	\$2.2033	6,607		2,999	\$1.8925	5,675	(932)	-14.11%
19	Second Block		50,303	\$1.2343	62,088		50,303	1.8925	95,195	33,107	53.32%
20	Third Block		72,157	\$0.9525	68,729		72,157	1.8925	136,553	67,824	98.68%
21	Fourth Block		80,639	\$0.6415	51,730		80,639	1.8925	152,605	100,875	195.00%
22											
23											
24	Total		<u>206,096</u>		<u>\$201,703</u>		<u>206,096</u>		<u>\$400,795</u>	<u>\$199,092</u>	<u>98.71%</u>
25											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

Case No. WR-2007-0216

STAFF - JOPLIN

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

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue		
1											
2	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$0.00	\$0	0		\$ 9.55	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0		\$ 10.29	0	0	0.00%
6	1" Monthly	0		0.00	0	0		\$ 11.65	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0		\$ 16.98	0	0	0.00%
8	2" Monthly	0		0.00	0	0		\$ 19.94	0	0	0.00%
9	3" Monthly	0		0.00	0	0		\$ 57.78	0	0	0.00%
10	4" Monthly	0		0.00	0	0		\$ 83.57	0	0	0.00%
11	6" Monthly	0		0.00	0	0		\$ 133.72	0	0	0.00%
12	8" Monthly	0		0.00	0	0		\$ 299.12	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22											
23											
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
25											
26											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

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

Case No. WR-2007-0216
STAFF - JOPLIN
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	5	\$669.24	\$3,346	420.75	\$2,104	(\$1,242)	-37.12%
5								
6	2"	6	95.88	575	60.28	362	(213)	-37.04%
7								
8	3"	0	164.76	0	103.58	0	0	0.00%
9								
10	4"	49	261.48	12,813	164.39	8,055	(4,758)	-37.13%
11								
12	6"	190	536.28	101,893	337.16	64,060	(37,833)	-37.13%
13								
14	8"	117	922.68	107,954	580.08	67,870	(40,084)	-37.13%
15								
16	10"	7	1,418.28	9,928	891.66	6,242	(3,686)	-37.13%
17								
18	12"	4	2,022.24	8,089	1,271.37	5,085	(3,004)	-37.14%
19								
20								
21								
22	Total	<u>378</u>		<u>\$244,598</u>		<u>\$153,778</u>	<u>(\$90,820)</u>	<u>-37.13%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
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MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	18,241	6,328	4,380	5,945	500	981	24	82
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		18,241	6,328	4,380	5,945	500	981	24	82
Misc Exp Oper SS	2	277,757	96,354	66,689	90,521	7,611	14,943	361	1,250
Misc Exp Oper SS	2	2,548	884	612	831	70	137	3	11
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	11,202	3,886	2,690	3,651	307	603	15	50
Misc Plant Maint SS	2	2,307	800	554	752	63	124	3	10
TOTAL SS EXPENSE - MAINTENANCE		293,814	101,924	70,545	95,754	8,051	15,807	382	1,322
TOTAL SS EXPENSE		312,055	108,252	74,924	101,699	8,550	16,789	406	1,404
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	48,374	16,810	11,586	15,373	1,325	2,607	135	522
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	320,743	99,174	76,529	117,456	8,724	16,037	609	2,181
Labor & Exp Oper Pump	6	220,085	76,479	52,710	69,943	6,030	11,863	616	2,377
Labor & Exp Oper Pump	6	721	251	173	229	20	39	2	8
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	4,898	1,702	1,173	1,557	134	264	14	53
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		594,821	194,416	142,171	204,558	16,234	30,810	1,377	5,141

**MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT**

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
Super & Eng Maint P	6	27,950	9,713	6,694	8,882	766	1,507	78	302
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	32,567	11,317	7,800	10,350	892	1,755	91	352
Pump Equip Maint P	6	9,718	3,377	2,327	3,088	266	524	27	105
TOTAL PUMPING EXPENSES - MAINTENANCE		70,235	24,407	16,821	22,321	1,924	3,786	197	759
TOTAL PUMPING EXPENSES		665,056	218,823	158,992	226,879	18,158	34,596	1,573	5,900
WATER TREATMENT									
Super & Eng Oper WT	2	20,633	7,158	4,954	6,724	565	1,110	27	93
Chemicals	1	461,139	142,584	110,028	168,869	12,543	23,057	876	3,136
Labor & Exp Oper WT	2	64,929	22,524	15,589	21,160	1,779	3,493	84	292
Labor & Exp Oper WT	2	8,651	3,001	2,077	2,819	237	465	11	39
Misc Exp Oper WT	2	62,883	21,814	15,098	20,494	1,723	3,383	82	283
Misc Exp Oper WT	1	505	156	120	185	14	25	1	3
Misc Exp Oper WT	2	18,386	6,378	4,415	5,992	504	989	24	83
Rents Oper WT	2	1	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		637,127	203,615	152,282	226,244	17,365	32,523	1,105	3,929
Super & Eng Maint WT	2	40,921	14,195	9,825	13,336	1,121	2,202	53	184
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	16,863	5,850	4,049	5,496	462	907	22	76
TOTAL WT EXPENSE - MAINTENANCE		57,784	20,045	13,874	18,832	1,583	3,109	75	260
TOTAL WT EXPENSE		694,911	223,661	166,156	245,076	18,948	35,632	1,180	4,189
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	13,576	8,573	2,710	734	384	338	191	643
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	172	58	35	36	4	9	6	24
TD Lines Exp	7	65,100	24,764	15,344	6,888	1,751	3,769	2,480	10,097
TD Lines Exp	7	17,051	6,486	4,019	1,804	459	987	650	2,645
Meter Expense	9	169,104	124,968	31,589	5,564	5,124	1,860	0	0
Meter Expense	9	5,882	4,347	1,099	194	178	65	0	0
Customer Install Exp	10	11,893	9,372	1,659	75	105	12	671	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	7,442	4,700	1,485	403	211	185	105	353

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, 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
Misc Exp Oper TD	11	1,119	707	223	61	32	28	16	53
Misc Exp Oper TD	11	21,374	13,498	4,266	1,156	605	532	301	1,013
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		312,713	197,471	62,430	16,914	8,852	7,785	4,420	14,828
Super & Eng Main: 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	78	26	14	6	2	3	2	25
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	88,682	33,735	20,902	9,383	2,386	5,135	3,379	13,755
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	5,281	4,161	737	33	46	5	298	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	5,738	4,240	1,072	189	174	63	0	0
Meters Maint TD	9	935	691	175	31	28	10	0	0
Hydrants Maint TC	8	28,209	0	0	0	0	0	0	28,209
Hydrants Maint TC	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
Mat and Sup Maint: TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	25,563	8,494	4,540	1,912	521	1,035	729	8,326
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		154,485	51,347	27,439	11,553	3,157	6,252	4,407	50,315
TOTAL T & D EXPENSE		467,197	248,819	89,869	28,467	12,009	14,037	8,828	65,143
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	154,006	132,275	20,283	493	909	46	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(33)	(28)	(4)	(0)	(0)	(0)	0	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	116,731	99,023	15,187	374	677	23	1,424	0
Uncollectible Accts	13	146,633	124,389	19,077	469	850	29	1,789	0
Misc Cust Accts Exp CA	13	11,969	10,153	1,557	38	69	2	146	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	15,409	13,071	2,005	49	89	3	188	0
Cust Serv & Info Exp CA	13	(5)	(4)	(1)	(0)	(0)	(0)	(0)	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		444,710	378,879	58,103	1,423	2,595	104	3,547	0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, 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
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	252,758	131,408	50,703	44,485	5,460	8,695	1,971	10,009
Other Supplies & Exp AG	15	1,645	855	330	289	36	57	13	65
Other Supplies & Exp AG	15	1,570	816	315	276	34	54	12	62
Other Supplies & Exp AG	15	88,457	45,989	17,745	15,568	1,911	3,043	690	3,503
Mgmt Fees-Corporate/Shared Service Center	15	519,909	270,301	104,294	91,504	11,230	17,885	4,055	20,588
Mgmt Fees-Call Center	13	350,650	297,456	45,620	1,122	2,034	70	4,278	0
Mgmt Fees-Belleville Lab	2	44,168	15,322	10,605	14,394	1,210	2,376	57	199
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	561,660	292,007	112,669	98,852	12,132	19,321	4,381	22,242
Outside Services AG	15	92,847	48,271	18,625	16,341	2,005	3,194	724	3,677
Outside Services AG	15	39,046	20,300	7,833	6,872	843	1,343	305	1,546
Outside Services AG	15	0	0	0	0	0	0	0	0
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
Property Insurance	15	(18,132)	(9,427)	(3,637)	(3,191)	(392)	(624)	(141)	(718)
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	260,346	132,230	52,850	44,259	5,988	9,190	2,109	13,668
Employee Pension & Benefits	16	329,240	167,221	66,836	55,971	7,573	11,622	2,667	17,285
Employee Pension & Benefits	16	64,522	32,771	13,098	10,969	1,484	2,278	523	3,387
Employee Pension & Benefits	16	181,553	92,211	36,855	30,864	4,176	6,409	1,471	9,532
Reg Commision Exp	15	9,246	4,807	1,855	1,627	200	318	72	366
Rents AG	15	33,195	17,258	6,659	5,842	717	1,142	259	1,315
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	110,501	57,449	22,168	19,448	2,387	3,801	862	4,376
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		2,923,179	1,617,245	565,419	455,494	59,026	90,174	24,307	111,102
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	18,930	9,842	3,797	3,332	409	651	148	750
TOTAL A & G EXPENSE - MAINTENANCE		18,930	9,842	3,797	3,332	409	651	148	750
TOTAL A & G EXPENSE		2,942,109	1,627,087	569,216	458,826	59,435	90,825	24,455	111,852
Total Operation & Maintenance Expenses		5,526,038	2,805,520	1,117,261	1,062,369	119,696	191,983	39,989	188,487

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	55,068	19,103	13,222	17,947	1,509	2,963	72	248
Struct & Imp P	6	9,044	3,143	2,166	2,874	248	487	25	98
Struct & Imp WT	2	13,489	4,679	3,239	4,396	370	726	18	61
Struct & Imp TD	7	11,174	4,251	2,634	1,182	301	647	426	1,733
Struct & Imp Offices	15	290	151	58	51	6	10	2	11
Struct & Imp Store, Shop, Gar	15	805	419	162	142	17	28	6	32
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	1,386	429	331	508	38	69	3	9
Lake, River & Other Intakes	2	932	323	224	304	26	50	1	4
Wells & Springs	2	61,895	21,472	14,861	20,172	1,696	3,330	80	279
Supply Mains	2	5,489	1,904	1,318	1,789	150	295	7	25
Power Generation Equip Othe	6	1,387	482	332	441	38	75	4	15
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	58,365	20,282	13,978	18,548	1,599	3,146	163	630
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	66,423	23,042	15,948	21,647	1,820	3,574	86	299
WT Equip Filter Media	2	5,064	1,757	1,216	1,850	139	272	7	23
Dist Reservoirs & Standpipe	5	55,358	18,528	11,378	11,636	1,295	2,812	1,915	7,783
Elevated Tanks & Standpipes	5	61,948	20,734	12,730	13,021	1,450	3,147	2,143	8,710
Ground Level Facilities	5	80	27	17	17	2	4	3	11
TD Mains 4 & Less	4	28,739	10,932	6,774	3,041	773	1,664	1,095	4,457
TD Mains 6 to 8"	4	267,627	101,805	63,080	28,315	7,199	15,496	10,197	41,509
TD Mains 10 to 16"	3	168,723	55,679	38,503	52,287	4,387	8,639	1,839	7,373
TD Mains 18 & Grt	3	13,848	4,570	3,160	4,291	360	709	151	605
Services	10	240,226	189,298	33,512	1,513	2,114	240	13,549	0
Meters Bronze Case	9	10,817	7,994	2,021	356	328	119	0	0
Meters Plastic Case	9	249	184	46	8	8	3	0	0
Meters Other	9	3,508	2,592	655	115	106	39	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	80,591	59,557	15,054	2,651	2,442	887	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	15,719	0	0	0	0	0	0	15,719
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	3,644	1,894	731	641	79	125	28	144
Comp & Periph Equip	15	46,101	23,968	9,248	8,114	996	1,586	360	1,826
Computer Software	15	54,708	28,443	10,975	9,629	1,182	1,882	427	2,166
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	289	150	58	51	6	10	2	11
Other Office Equipment	15	1,928	1,002	387	339	42	66	15	76
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	798	415	160	140	17	27	6	32
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	213	111	43	37	5	7	2	8
Tools, Shop, Garage Equip	15	27,408	14,249	5,498	4,824	592	943	214	1,085
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, 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)
Laboratory Equipment	2	2,497	866	600	814	68	134	3	11
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	12,103	6,292	2,428	2,130	261	416	94	479
Comm Equip Non-Telephone	15	2,504	1,302	502	441	54	86	20	99
Comm Equip Telephone	15	147	76	29	26	3	5	1	6
Misc Equipment	15	2,841	1,477	570	500	61	98	22	113
Total Depreciation Expense		1,393,426	653,583	287,843	236,590	31,786	54,816	32,986	95,693
Amort-Other UP	18	8,212	3,538	1,759	1,490	198	362	194	669
Taxes Other Than Income									
Utility Reg Assessment Fee	19	51,931	24,807	10,734	9,633	1,174	1,994	763	2,815
Property Taxes	18	392,649	169,153	84,105	71,227	9,463	17,316	9,267	32,001
FUTA	16	1,523	774	309	259	35	54	12	80
FICA	16	99,398	50,484	20,178	16,898	2,286	3,509	805	5,218
SUTA	16	3,891	1,976	790	661	89	137	32	204
Other Taxes & Licenses	15	16,360	8,506	3,282	2,879	353	563	128	648
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		565,752	255,700	119,398	101,557	13,401	23,573	11,006	40,966
Income Taxes	18	781,276	336,574	167,349	141,723	18,829	34,454	18,438	63,674
Utility Income Available for Return	18	2,167,944	933,950	464,374	393,285	52,247	95,606	51,163	176,887
Total Cost of Service		10,442,648	4,988,864	2,157,984	1,936,994	236,157	400,794	153,777	566,176
Less: Other Water Revenues	19	243,148	243,148						
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		243,148	243,148	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 10,199,500	\$ 4,745,716	\$ 2,157,984	\$ 1,936,994	\$ 236,157	\$ 400,794	\$ 153,777	\$ 566,176
Reallocation of Public Fire	20	0	303,066	131,094	117,670	14,346	0		(566,176)
Total		\$ 10,199,500	\$ 5,048,782	\$ 2,289,078	\$ 2,054,663	\$ 250,503	\$ 400,794	\$ 153,777	\$ -
		\$ 243,148	\$ 243,148						1,634
		\$ 10,442,648	\$ 5,291,931						\$ -

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									
Organization	17	\$ 11,420	\$ 4,910	\$ 2,448	\$ 2,073	\$ 275	\$ 505	\$ 272	\$ 935
Franchises	17	20,740	8,918	4,447	3,764	500	917	494	1,699
Land & Ld Rights SS	2	146,949	50,977	35,282	47,891	4,028	7,906	191	661
Land & Ld Rights P	6	12,561	4,365	3,008	3,992	344	677	35	136
Land & Ld Rights WT	2	11,715	4,064	2,813	3,818	321	630	15	53
Land & Ld Rights TD	7	27,039	10,286	6,373	2,861	727	1,566	1,030	4,194
Land & Land Rights AG	15	717	373	144	126	15	25	6	28
Struct & Imp SS	2	2,247,667	779,716	539,665	732,515	61,586	120,924	2,922	10,115
Struct & Imp P	6	522,767	181,662	125,203	166,135	14,324	28,177	1,464	5,646
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	827,541	287,074	198,693	269,696	22,675	44,522	1,076	3,724
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	418,511	159,202	98,643	44,278	11,258	24,232	15,945	64,911
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	5,796	3,013	1,163	1,020	125	199	45	230
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	33,552	17,444	6,731	5,905	725	1,154	262	1,329
Struct & Imp Misc	15	81,089	42,158	16,266	14,272	1,752	2,789	632	3,211
Collect & Impounding	1	110,883	34,285	26,457	40,605	3,018	5,544	211	754
Lake, River & Other Intakes	2	52,654	18,266	12,642	17,160	1,443	2,833	68	237
Wells & Springs	2	3,706,315	1,285,721	889,886	1,207,888	101,553	199,400	4,818	16,678
Supply Mains	2	343,054	119,005	82,367	111,801	9,400	18,456	446	1,544
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	69,359	24,102	16,611	22,042	1,900	3,738	194	749
Boiler Plant Equipment P	6	348	121	83	111	10	19	1	4
Pump Equip Steam	6	6,907	2,400	1,654	2,195	189	372	19	75
Pump Equip Electric	6	2,391,994	831,218	572,883	760,176	65,541	128,928	6,698	25,834
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	132,189	45,936	31,659	42,010	3,622	7,125	370	1,428
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	251,379	87,354	60,205	79,888	6,888	13,549	704	2,715
WT Equip Non-Media	2	2,389,333	828,860	573,679	778,684	65,468	128,546	3,106	10,752
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	8,445	2,930	2,028	2,752	231	454	11	38
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, 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
WT Equip Filter Media	2	182,148	63,187	43,734	59,362	4,991	9,800	237	820
Dist Reservoirs & Standpipe	5	2,460,339	823,475	505,600	517,163	57,572	124,985	85,128	345,924
Elevated Tanks & Sandpipes	5	2,753,231	921,506	565,789	578,729	64,426	139,864	95,262	387,104
Ground Level Facilities	5	3,570	1,195	734	750	84	181	124	502
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less	4	1,915,916	728,814	451,581	202,704	51,538	110,932	72,996	297,159
TD Mains 6 to 8"	4	17,841,817	6,787,027	4,205,316	1,887,664	479,945	1,033,041	679,773	2,767,266
TD Mains 10 to 16"	3	11,248,217	3,711,912	2,566,843	3,485,822	292,454	575,909	122,606	491,547
TD Mains 18 & Grtr	3	923,174	304,647	210,668	286,092	24,003	47,267	10,063	40,343
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 8-8 (STL)	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	7,799,555	6,146,049	1,088,038	49,137	68,636	7,800	439,895	0
Meters Bronze Case	9	445,160	328,973	83,156	14,646	13,488	4,897	0	0
Meters Plastic Case	9	10,232	7,561	1,911	337	310	113	0	0
Meters Other	9	144,361	106,683	26,967	4,749	4,374	1,588	0	0
Meters Other-Ram Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	3,316,522	2,450,910	619,526	109,114	100,491	36,482	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	818,714	0	0	0	0	0	0	818,714
Other P/E Intangible	15	64,083	33,317	12,855	11,279	1,384	2,204	500	2,538
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	91,094	47,360	18,273	16,032	1,968	3,134	711	3,607
Comp & Periph Equip	15	322,609	167,724	64,715	56,779	6,968	11,098	2,516	12,775
Computer Software	15	382,644	199,041	76,798	67,381	8,269	13,170	2,986	15,161
Comp Software Personal	15	10,051	5,225	2,016	1,769	217	346	78	398
Data Handling Equipment	15	4,332	2,252	869	762	94	149	34	172
Other Office Equipment	15	28,905	15,028	5,798	5,087	624	994	225	1,145
Trans Equip Lt Duty Trks	15	128,186	66,644	25,714	22,561	2,769	4,410	1,000	5,076
Trans Equip Hvy Duty Trks	15	9,581	4,981	1,922	1,686	207	330	75	379
Trans Equip Autos	15	30,375	15,792	6,093	5,346	656	1,045	237	1,203
Trans Equip Other	15	53,392	27,759	10,710	9,397	1,153	1,837	416	2,114
Stores Equipment	15	7,447	3,872	1,494	1,311	161	256	58	295
Tools,Shop,Garage Equip	15	548,157	284,987	109,960	96,476	11,840	18,857	4,276	21,707
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	62,423	21,655	14,988	20,344	1,710	3,358	81	281
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	177,464	92,264	35,599	31,234	3,833	6,105	1,384	7,028
Comm Equip Non-Telephone	15	50,087	26,040	10,048	8,615	1,082	1,723	391	1,983
Comm Equip Telephone	15	2,204	1,146	442	388	48	76	17	87

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Misc Equipment	15	56,829	29,545	11,400	10,002	1,228	1,955	443	2,250
Accum Amortization Reserve	17	0	0	0	0	0	0	0	0
Total Utility Plant In Service		65,723,942	28,260,929	14,090,593	11,926,575	1,584,435	2,907,091	1,562,547	5,385,254
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	37,206	19,343	7,464	6,548	804	1,280	290	1,473
Materials and Supplies	15	375,144	195,037	75,254	66,025	8,103	12,905	2,926	14,856
Prepayments	15	43,164	22,441	8,659	7,597	932	1,485	337	1,709
OPEB's Contributed to External Fund	16	262,252	133,198	53,237	44,583	6,032	9,257	2,124	13,768
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(627,981)	(270,032)	(134,639)	(113,979)	(15,134)	(27,757)	(14,946)	(51,432)
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		89,785	99,888	9,974	10,775	737	(2,830)	(9,269)	(19,625)
Total Original Cost Measure of Value		\$ 65,813,727	\$ 28,360,917	\$ 14,100,567	\$ 11,937,350	\$ 1,585,172	\$ 2,904,261	\$ 1,553,278	\$ 5,365,629

T&D CP BASIS FOR FACTOR 11	269,202	169,994	53,745	14,560	7,621	6,702	3,807	12,766	(8.2)
FACTOR 11		0.6315	0.1996	0.0541	0.0283	0.0249	0.0141	0.0474	0.9999
T&D Mtl BASIS FOR FACTOR 12	128,844	42,827	22,885	9,635	2,634	5,213	3,677	41,963	(8.9)
FACTOR 12		0.3323	0.1776	0.0748	0.0204	0.0405	0.0285	0.3257	0.9998
A&G BASIS FOR FACTOR 15	1,801,542	936,519	361,367	317,033	38,980	62,038	14,048	71,315	(242.6)
FACTOR 15		0.5199	0.2006	0.1760	0.0216	0.0344	0.0078	0.0396	0.9999
LABOR BASIS FOR FACTOR 16	1,280,415	650,431	259,888	217,704	29,404	45,250	10,342	67,238	(157.6)
FACTOR 16		0.5079	0.2030	0.1700	0.0230	0.0353	0.0081	0.0525	0.9998
UPS BASIS FOR FACTOR 17	65,691,782	28,247,100	14,083,698	11,920,738	1,583,660	2,905,669	1,561,781	5,382,620	(6,514.9)
FACTOR 17		0.4300	0.2144	0.1815	0.0241	0.0442	0.0238	0.0819	0.9999
RATE BASE BASIS FOR FACTOR 18	65,813,727	28,360,917	14,100,567	11,937,350	1,585,172	2,904,261	1,553,278	5,365,629	(6,553.4)
FACTOR 18		0.4308	0.2142	0.1814	0.0241	0.0441	0.0236	0.0815	0.9997
TOTAL COS BASIS FOR FACTOR 19	10,381,471	4,959,250	2,145,395	1,925,733	234,783	398,482	152,942	562,995	(1,890.1)
FACTOR 19		0.4777	0.2067	0.1855	0.0226	0.0384	0.0147	0.0542	0.9998
COS w/o Fire Factor 20	9,319,999	4,988,864	2,157,984 #	1,936,994 #	236,157 #				0.0
FACTOR 20		0.5353	0.2315	0.2078	0.0253				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	0.3092	0.2386	0.3662	0.0272	0.0500	0.0019	0.0068	0.9999
2	0.3469	0.2401	0.3259	0.0274	0.0538	0.0013	0.0045	0.9999
3	0.3300	0.2282	0.3099	0.0260	0.0512	0.0109	0.0437	0.9999

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service		Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
									Private	Public	
(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	(10)	
			4	0.3804	0.2357	0.1058	0.0269	0.0579	0.0381	0.1551	0.9999
			5	0.3347	0.2055	0.2102	0.0234	0.0508	0.0346	0.1406	0.9998
			6	0.3475	0.2395	0.3178	0.0274	0.0539	0.0028	0.0108	0.9997
			7	0.3804	0.2357	0.1058	0.0269	0.0579	0.0381	0.1551	0.9999
			8	-	-	-	-	-	-	1.0000	1.0000
			9	0.7390	0.1868	0.0329	0.0303	0.0110	-	-	1.0000
			10	0.7880	0.1395	0.0063	0.0088	0.0010	0.0564	-	1.0000
			11	0.6315	0.1996	0.0541	0.0283	0.0249	0.0141	0.0474	0.9999
			12	0.3323	0.1776	0.0748	0.0204	0.0405	0.0285	0.3257	0.9998
			13	0.8483	0.1301	0.0032	0.0058	0.0002	0.0122	-	0.9998
			14	0.8589	0.1317	0.0032	0.0059	0.0003	-	-	1.0000
			15	0.5199	0.2006	0.1760	0.0216	0.0344	0.0078	0.0396	0.9999
			16	0.5079	0.2030	0.1700	0.0230	0.0353	0.0081	0.0525	0.9998
			17	0.4300	0.2144	0.1815	0.0241	0.0442	0.0238	0.0819	0.9999
			18	0.4308	0.2142	0.1814	0.0241	0.0441	0.0236	0.0815	0.9997
			19	0.4777	0.2067	0.1855	0.0226	0.0384	0.0147	0.0542	0.9998
			20	0.5353	0.2315	0.2078	0.0253	-	-	-	1.0000

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	18,241	11,895	6,240	0	0	0	0	106
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		18,241	11,895	6,240	0	0	0	0	106
Misc Exp Oper SS	2	277,757	181,125	95,021	0	0	0	0	1,611
Misc Exp Oper SS	2	2,548	1,662	872	0	0	0	0	15
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	11,202	7,305	3,832	0	0	0	0	65
Misc Plant Maint SS	2	2,307	1,504	789	0	0	0	0	13
TOTAL SS EXPENSE - MAINTENANCE		293,814	191,596	100,514	0	0	0	0	1,704
TOTAL SS EXPENSE		312,055	203,491	106,754	0	0	0	0	1,810
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	48,374	30,901	15,954	845	0	0	0	860
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	320,743	317,953	0	0	0	0	0	2,790
Labor & Exp Oper Pump	6	220,085	140,588	72,584	3,844	0	0	0	3,003
Labor & Exp Oper Pump	6	721	461	238	13	0	0	0	10
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	4,898	3,129	1,615	86	0	0	0	67
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		594,821	493,031	90,391	4,787	0	0	0	6,531

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	27,950	17,854	9,218	488	0	0	0	381
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	32,567	20,803	10,741	569	0	0	0	444
Pump Equip Maint P	8	9,718	6,208	3,205	170	0	0	0	133
TOTAL PUMPING EXPENSES - MAINTENANCE		70,235	44,865	23,164	1,227	0	0	0	958
TOTAL PUMPING EXPENSES		665,056	537,896	113,554	6,013	0	0	0	7,489
WATER TREATMENT									
Super & Eng Oper WT	2	20,633	13,455	7,059	0	0	0	0	120
Chemicals	1	461,139	457,127	0	0	0	0	0	4,012
Labor & Exp Oper WT	2	64,929	42,340	22,212	0	0	0	0	377
Labor & Exp Oper WT	2	8,651	5,841	2,959	0	0	0	0	50
Misc Exp Oper WT	2	62,883	41,006	21,512	0	0	0	0	365
Misc Exp Oper WT	1	505	501	0	0	0	0	0	4
Misc Exp Oper WT	2	18,386	11,990	6,290	0	0	0	0	107
Rents Oper WT	2	1	1	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		637,127	572,060	60,033	0	0	0	0	5,034
Super & Eng Maint WT	2	40,921	26,684	13,999	0	0	0	0	237
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	16,863	10,996	5,769	0	0	0	0	98
TOTAL WT EXPENSE - MAINTENANCE		57,784	37,681	19,768	0	0	0	0	335
TOTAL WT EXPENSE		694,911	609,741	79,801	0	0	0	0	5,369
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	13,576	1,242	0	2,108	8,824	568	0	836
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	172	53	0	89	0	0	0	30
TD Lines Exp	7	85,100	19,471	0	33,051	0	0	0	12,577
TD Lines Exp	7	17,051	5,100	0	8,657	0	0	0	3,294
Meter Expense	9	169,104	0	0	0	169,104	0	0	0
Meter Expense	9	5,882	0	0	0	5,882	0	0	0
Customer Install Exp	10	11,893	0	0	0	0	11,222	0	671
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	7,442	681	0	1,156	4,837	310	0	458

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	1,119	102	0	174	727	47	0	69
Misc Exp Oper TD	11	21,374	1,956	0	3,319	13,893	891	0	1,317
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		312,713	28,605	0	48,554	203,268	13,037	0	19,253
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	78	16	0	27	4	3	0	28
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	88,682	26,525	0	45,024	0	0	0	17,133
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	5,281	0	0	0	0	4,983	0	298
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	5,738	0	0	0	5,738	0	0	0
Meters Maint TD	9	935	0	0	0	935	0	0	0
Hydrants Maint TD	8	28,209	0	0	0	0	0	0	28,209
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	25,563	5,263	0	8,934	1,324	989	0	9,054
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		154,485	31,804	0	53,985	8,001	5,975	0	54,722
TOTAL T & D EXPENSE		467,197	60,409	0	102,539	211,269	19,012	0	73,975
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	154,006	0	0	0	0	0	154,006	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(33)	0	0	0	0	0	(33)	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	116,731	0	0	0	0	0	115,307	1,424
Uncollectible Accts	13	146,633	0	0	0	0	0	144,844	1,789
Misc Cust Accts Exp CA	13	11,969	0	0	0	0	0	11,823	146
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	15,409	0	0	0	0	0	15,221	188
Cust Serv & Info Exp CA	13	(5)	0	0	0	0	0	(5)	(0)
TOTAL CUSTOMER ACCOUNTING EXPENSE		444,710	0	0	0	0	0	441,163	3,547

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	252,756	89,223	42,109	15,241	29,648	2,679	61,925	11,981
Other Supplies & Exp AG	15	1,645	581	274	99	193	17	403	78
Other Supplies & Exp AG	15	1,570	554	262	95	184	17	385	74
Other Supplies & Exp AG	15	88,457	31,225	14,737	5,334	10,376	938	21,672	4,193
Mgmt Fees-Corporate/Shared Service Center	15	519,909	183,528	86,617	31,351	60,985	5,511	127,378	24,644
Mgmt Fees-Call Center	13	350,650	0	0	0	0	0	346,372	4,278
Mgmt Fees-Belleville Lab	2	44,168	28,802	15,110	0	0	0	0	256
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	561,660	198,266	93,573	33,868	65,883	5,954	137,607	26,623
Outside Services AG	15	92,847	32,775	15,468	5,599	10,891	984	22,748	4,401
Outside Services AG	15	39,046	13,783	6,505	2,354	4,580	414	9,566	1,851
Property Insurance	15	0	0	0	0	0	0	0	0
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	(18,132)	(6,401)	(3,021)	(1,093)	(2,127)	(192)	(4,442)	(859)
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	260,346	88,856	40,197	20,802	44,363	4,009	46,316	15,777
Employee Pension & Benefits	16	329,240	112,369	50,835	26,306	56,102	5,070	58,572	19,952
Employee Pension & Benefits	16	64,522	22,022	9,962	5,155	10,995	994	11,479	3,910
Employee Pension & Benefits	16	181,553	61,964	28,032	14,506	30,937	2,796	32,298	11,002
Reg Commision Exp	15	9,246	3,264	1,540	558	1,085	98	2,265	438
Rents AG	15	33,195	11,718	5,530	2,002	3,894	352	8,133	1,573
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	110,501	39,007	18,409	6,663	12,962	1,171	27,073	5,238
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		2,923,179	911,536	426,140	168,839	340,950	30,812	909,748	135,409
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	18,930	6,682	3,154	1,142	2,221	201	4,638	897
TOTAL A & G EXPENSE - MAINTENANCE		18,930	6,682	3,154	1,142	2,221	201	4,638	897
TOTAL A & G EXPENSE		2,942,109	918,218	429,293	169,981	343,171	31,012	914,386	136,306
Total Operation & Maintenance Expenses		5,526,038	2,329,756	729,403	278,533	554,440	50,024	1,355,548	228,496

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	55,068	35,910	18,839	0	0	0	0	319
Struct & Imp P	6	9,044	5,777	2,983	158	0	0	0	123
Struct & Imp WT	2	13,489	8,796	4,615	0	0	0	0	78
Struct & Imp TD	7	11,174	3,342	0	5,673	0	0	0	2,159
Struct & Imp Offices	15	290	102	48	17	34	3	71	14
Struct & Imp Store,Shop,Gar	15	805	284	134	49	94	9	197	38
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	1,386	1,374	0	0	0	0	0	12
Lake, River & Other Intakes	2	932	608	319	0	0	0	0	5
Wells & Springs	2	61,895	40,362	21,174	0	0	0	0	359
Supply Mains	2	5,489	3,579	1,878	0	0	0	0	32
Power Generation Equip Othe	6	1,387	886	457	24	0	0	0	19
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	58,365	37,283	19,249	1,019	0	0	0	796
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	66,423	43,315	22,723	0	0	0	0	385
WT Equip Filter Media	2	5,064	3,302	1,732	0	0	0	0	29
Dist Reservoirs & Standpipe	5	55,358	16,951	0	28,708	0	0	0	9,699
Elevated Tanks & Standpipes	5	61,948	18,968	0	32,126	0	0	0	10,853
Ground Level Facilities	5	80	25	0	42	0	0	0	14
TD Mans 4 & Less	4	28,739	8,596	0	14,591	0	0	0	5,552
TD Mans 6 to 8"	4	267,627	80,047	0	135,874	0	0	0	51,706
TD Mans 10 to 16"	3	168,723	104,608	54,886	0	0	0	0	9,212
TD Mans 18 & Grtr	3	13,848	8,586	4,505	0	0	0	0	758
Services	10	240,226	0	0	0	0	226,678	0	13,549
Meters Bronze Case	9	10,817	0	0	0	10,817	0	0	0
Meters Plastic Case	9	249	0	0	0	249	0	0	0
Meters Other	9	3,508	0	0	0	3,508	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	80,591	0	0	0	80,591	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	15,719	0	0	0	0	0	0	15,719
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	3,644	1,286	607	220	427	39	893	173
Comp & Periph Equip	15	46,101	16,274	7,680	2,780	5,408	489	11,295	2,185
Computer Software	15	54,708	19,312	9,114	3,299	6,417	580	13,404	2,593
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	289	102	48	17	34	3	71	14
Other Office Equipment	15	1,928	681	321	116	226	20	472	91
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	798	282	133	48	94	8	196	38
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	213	75	35	13	25	2	52	10
Tools,Shop,Garage Equip	15	27,408	9,675	4,566	1,653	3,215	291	6,715	1,299
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Laboratory Equipment	2	2,497	1,628	854	0	0	0	0	14
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	12,103	4,272	2,016	730	1,420	128	2,965	574
Comm Equip Non-Telephone	15	2,504	884	417	151	294	27	614	119
Comm Equip Telephone	15	147	52	24	9	17	2	36	7
Misc Equipment	15	2,841	1,003	473	171	333	30	696	135
Total Depreciation Expense		<u>1,393,426</u>	<u>478,227</u>	<u>179,833</u>	<u>227,489</u>	<u>113,204</u>	<u>228,308</u>	<u>37,676</u>	<u>128,682</u>
Amort-Other UP	18	8,212	3,086	1,107	1,832	526	914	83	863
Taxes Other Than Income									
Utility Reg Assessment Fee	19	51,931	20,533	6,896	5,905	4,513	3,266	7,239	3,583
Property Taxes	18	392,649	147,558	52,929	78,019	25,169	43,702	3,966	41,267
FUTA	16	1,523	520	235	122	260	23	271	92
FICA	16	99,398	33,924	15,347	7,942	16,937	1,531	17,683	6,023
SUTA	16	3,891	1,328	601	311	663	60	692	236
Other Taxes & Licenses	15	16,360	5,775	2,726	987	1,919	173	4,008	775
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>565,752</u>	<u>209,638</u>	<u>78,734</u>	<u>93,285</u>	<u>49,461</u>	<u>48,756</u>	<u>33,859</u>	<u>51,978</u>
Income Taxes	18	<u>781,276</u>	<u>293,603</u>	<u>105,316</u>	<u>155,239</u>	<u>50,080</u>	<u>86,958</u>	<u>7,891</u>	<u>82,112</u>
Utility Income Available for Return	18	<u>2,167,944</u>	<u>814,713</u>	<u>292,239</u>	<u>430,771</u>	<u>138,965</u>	<u>241,292</u>	<u>21,896</u>	<u>227,851</u>
Total Cost of Service		<u>10,442,648</u>	<u>4,129,024</u>	<u>1,386,631</u>	<u>1,186,949</u>	<u>906,676</u>	<u>656,250</u>	<u>1,456,953</u>	<u>719,982</u>
Less: Other Water Revenues	19	<u>243,148</u>	<u>96,141</u>	<u>32,290</u>	<u>27,646</u>	<u>21,130</u>	<u>15,294</u>	<u>33,895</u>	<u>16,777</u>
Billing and Collecting Services	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>
Total Other Water Revenues		<u>243,148</u>	<u>96,141</u>	<u>32,290</u>	<u>27,646</u>	<u>21,130</u>	<u>15,294</u>	<u>33,895</u>	<u>16,777</u>
Total Cost of Service Related to Sales of Water		<u>10,199,500</u>	<u>4,032,883</u>	<u>1,354,341</u>	<u>1,159,303</u>	<u>885,546</u>	<u>640,956</u>	<u>1,423,059</u>	<u>703,205</u>
Reallocation of Public Fire	20	<u>0</u>	<u>348,765</u>	<u>117,142</u>	<u>100,270</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(566,176)</u>
Total		<u>\$ 10,199,500</u>	<u>\$ 4,381,648</u>	<u>\$ 1,471,483</u>	<u>\$ 1,259,573</u>	<u>\$ 885,546</u>	<u>\$ 640,956</u>	<u>\$ 1,423,059</u>	<u>\$ 137,029</u>
			4,082,322			29,839	24,907	288,443	
			1.073			29.68	25.73		
						2.47	2.14	4.93	
								9.55	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	11,420	4,295	1,536	2,285	723	1,284	89	1,207
Franchises	17	20,740	7,800	2,790	4,150	1,313	2,331	162	2,192
Land & Ld Rights SS	2	146,949	95,825	50,271	0	0	0	0	852
Land & Ld Rights P	6	12,561	8,024	4,143	219	0	0	0	171
Land & Ld Rights WT	2	11,715	7,639	4,008	0	0	0	0	68
Land & Ld Rights TD	7	27,039	8,087	0	13,728	0	0	0	5,224
Land & Land Rights AG	15	717	253	119	43	84	8	176	34
Struct & Imp SS	2	2,247,667	1,465,704	768,927	0	0	0	0	13,036
Struct & Imp P	6	522,767	333,938	172,409	9,130	0	0	0	7,134
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	827,541	539,639	283,102	0	0	0	0	4,800
Struct & Imp WT Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	418,511	125,177	0	212,478	0	0	0	80,856
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	5,796	2,046	966	349	680	61	1,420	275
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store, Shop, Gar	15	33,552	11,844	5,590	2,023	3,936	356	8,220	1,590
Struct & Imp Misc	15	81,089	28,624	13,509	4,890	9,512	860	19,867	3,844
Collect & Impounding	1	110,883	109,918	0	0	0	0	0	965
Lake, River & Other Intakes	2	52,654	34,336	18,013	0	0	0	0	305
Wells & Springs	2	3,706,315	2,416,888	1,267,930	0	0	0	0	21,497
Supply Mains	2	343,054	223,706	117,359	0	0	0	0	1,990
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	69,359	44,306	22,875	1,211	0	0	0	946
Boiler Plant Equipment P	6	348	222	115	6	0	0	0	5
Pump Equip Steam	6	6,907	4,412	2,278	121	0	0	0	94
Pump Equip Electric	6	2,391,994	1,527,980	788,880	41,776	0	0	0	32,641
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	132,189	84,441	43,596	2,309	0	0	0	1,804
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	251,379	160,578	82,905	4,390	0	0	0	3,430
WT Equip Non-Media	2	2,389,333	1,558,084	817,391	0	0	0	0	13,858
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	8,445	5,507	2,889	0	0	0	0	49
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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WT Equip Filter Media	2	182,148	118,779	82,313	0	0	0	0	1,056
Dist Reservoirs & Standpipe	5	2,460,339	753,356	0	1,275,932	0	0	0	431,051
Elevated Tanks & Standpipes	5	2,753,231	843,039	0	1,427,826	0	0	0	482,366
Ground Level Facilities	5	3,570	1,093	0	1,851	0	0	0	625
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less	4	1,915,916	573,050	0	972,711	0	0	0	370,155
TD Mains 6 to 8"	4	17,841,817	5,336,487	0	9,058,290	0	0	0	3,447,039
TD Mains 10 to 16"	3	11,248,217	6,973,895	3,659,045	0	0	0	0	614,153
TD Mains 18 & Grtr	3	923,174	572,368	300,309	0	0	0	0	50,405
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	7,799,555	0	0	0	0	7,359,660	0	439,895
Meters Bronze Case	9	445,160	0	0	0	445,160	0	0	0
Meters Plastic Case	9	10,232	0	0	0	10,232	0	0	0
Meters Other	9	144,361	0	0	0	144,361	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	3,316,522	0	0	0	3,316,522	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	818,714	0	0	0	0	0	0	818,714
Other P/E Intangible	15	64,083	22,621	10,676	3,864	7,517	679	15,700	3,038
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	91,094	32,156	15,176	5,493	10,685	966	22,318	4,318
Comp & Periph Equip	15	322,609	113,881	53,747	19,453	37,842	3,420	79,039	15,292
Computer Software	15	382,844	135,144	63,782	23,085	44,908	4,058	93,797	18,147
Comp Software Personal	15	10,051	3,548	1,674	606	1,179	107	2,462	476
Data Handling Equipment	15	4,332	1,529	722	261	508	46	1,061	205
Other Office Equipment	15	28,905	10,203	4,816	1,743	3,391	306	7,082	1,370
Trans Equip Lt Duty Trks	15	128,186	45,250	21,356	7,730	15,036	1,359	31,406	6,076
Trans Equip Hvy Duty Trks	15	9,581	3,382	1,596	578	1,124	102	2,347	454
Trans Equip Autos	15	30,375	10,722	5,060	1,832	3,563	322	7,442	1,440
Trans Equip Other	15	53,392	18,847	8,895	3,220	6,263	566	13,081	2,531
Stores Equipment	15	7,447	2,629	1,241	449	874	79	1,825	353
Tools,Shop,Garage Equip	15	548,157	193,499	91,323	33,054	64,299	5,810	134,298	25,983
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	62,423	40,706	21,355	0	0	0	0	362
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	177,464	62,645	29,566	10,701	20,817	1,881	43,479	8,412
Comm Equip Non-Telephone	15	50,087	17,681	8,345	3,020	5,875	531	12,271	2,374
Comm Equip Telephone	15	2,204	778	367	133	259	23	540	104

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Equipment	15	56,829	20,061	9,468	3,427	6,666	602	13,923	2,694
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant In Service		65,723,942	24,716,823	8,842,428	13,154,367	4,163,326	7,385,416	512,005	6,947,957
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	37,206	13,134	6,199	2,244	4,364	394	9,115	1,764
Materials and Supplies	15	375,144	132,426	62,499	22,621	44,004	3,977	91,910	17,782
Prepayments	15	43,164	15,237	7,191	2,603	5,063	458	10,575	2,046
OPEB's Contributed to External Fund	16	262,252	89,507	40,492	20,954	44,688	4,039	46,655	15,892
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(627,981)	(236,184)	(84,463)	(125,559)	(39,751)	(70,585)	(4,898)	(66,378)
Pensions	16	0	0	0	0	0	0	0	0
		0							
Total Other Rate Base Elements		89,785	14,119	31,917	(77,238)	58,368	(61,718)	153,357	(28,894)
Total Original Cost Measure of Value		\$ 65,813,727	\$ 24,730,743	\$ 8,874,345	\$ 13,077,130	\$ 4,221,694	\$ 7,323,698	\$ 665,362	\$ 6,919,063

T&D OP BASIS FOR FACTOR 11	269,202	24,624	0	41,797	174,986	11,222	0	16,572
FACTOR 11		0.0915	0.0000	0.1553	0.6500	0.0417	0.0000	0.0616
T&D Mnt BASIS FOR FACTOR 12	128,844	26,525	0	45,024	6,673	4,983	0	45,640
FACTOR 12		0.2059	0.0000	0.3495	0.0518	0.0387	0.0000	0.3542
A&G BASIS FOR FACTOR 15	1,801,542	635,957	300,109	108,553	211,269	19,012	441,163	85,383
FACTOR 15		0.3530	0.1666	0.0603	0.1173	0.0106	0.2450	0.0474
LABOR BASIS FOR FACTOR 16	1,280,415	437,073	197,708	102,326	218,152	19,761	227,754	77,597
FACTOR 16		0.3413	0.1544	0.0799	0.1704	0.0154	0.1779	0.0606
UPIS BASIS FOR FACTOR 17	65,691,782	24,704,528	8,838,103	13,147,932	4,161,290	7,381,801	511,754	6,944,557
FACTOR 17		0.3761	0.1345	0.2001	0.0633	0.1124	0.0078	0.1057
RATE BASE BASIS FOR FACTOR 18	65,813,727	24,730,743	8,874,345	13,077,130	4,221,694	7,323,698	665,362	6,919,063
FACTOR 18		0.3758	0.1348	0.1987	0.0641	0.1113	0.0101	0.1051
TOTAL COS BASIS FOR FACTOR 19	10,381,471	4,105,226	1,378,195	1,180,487	901,078	652,885	1,447,449	715,961
FACTOR 19		0.3954	0.1328	0.1137	0.0869	0.0629	0.1394	0.0690
TOTAL COS BASIS FOR FACTOR 20	6,702,604	4,129,024	1,386,631	1,186,949				(6,702,604)
FACTOR 20		0.6160	0.2069	0.1771				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9913	-	-	-	-	-	0.0087
2	0.6521	0.3421	-	-	-	-	0.0058
3	0.6200	0.3253	-	-	-	-	0.0546

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
4	0.2991	-	0.5077	-	-	-	0.1932
5	0.3062	-	0.5186	-	-	-	0.1752
6	0.6388	0.3298	0.0175				0.0136
7	0.2991	-	0.5077				0.1932
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9436	-	0.0564
11	0.0915	-	0.1553	0.6500	0.0417	-	0.0616
12	0.2059	-	0.3495	0.0518	0.0387	-	0.3542
13	-	-	-	-	-	0.9878	0.0122
14	-	-	-	-	-	1.0000	-
15	0.3530	0.1666	0.0603	0.1173	0.0106	0.2450	0.0474
16	0.3413	0.1544	0.0799	0.1704	0.0154	0.1779	0.0606
17	0.3761	0.1345	0.2001	0.0633	0.1124	0.0078	0.1057
18	0.3758	0.1348	0.1987	0.0641	0.1113	0.0101	0.1051
19	0.3954	0.1328	0.1137	0.0869	0.0629	0.1394	0.0690
20	0.6160	0.2069	0.1771	-	-	-	-

**MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT**

PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	3,488	0.3092
Commercial	2,692	0.2386
Industrial	4,132	0.3662
Other Public Authority	307	0.0272
Sales for Resale	565	0.0500
Private Fire Protection	21	0.0019
Public Fire Protection	77	0.0068
Total	11,282	0.9999

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.6579	(4)	(5)=(4)x 0.3421	(6)=(3)+(5)
Residential	0.3092	0.2033	0.4197	0.1436	0.3469
Commercial	0.2386	0.1570	0.2429	0.0831	0.2401
Industrial	0.3662	0.2409	0.2486	0.0850	0.3259
Other Public Authority	0.0272	0.0179	0.0277	0.0095	0.0274
Sales for Resale	0.0500	0.0329	0.0611	0.0209	0.0538
Private Fire Protection	0.0019	0.0013			0.0013
Public Fire Protection	0.0068	0.0045			0.0045
Total	0.9999	0.6578	1.0000	0.3421	0.9999

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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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 (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3,488	1.00	3,488	0.4197
Commercial	2,692	0.75	2,019	0.2429
Industrial	4,132	0.50	2,066	0.2486
Other Public Authority	307	0.75	231	0.0277
Sales for Resale	565	0.90	508	0.0611
Total	11,184		8,312	1.0000

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

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

* Ratio of maximum day to average day minus 1.0.

**MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY**

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6255	(4)	(5)=(4) X 0.3253	(6)	(7)=(6) X 0.0491	(8)=(3)+(5)+(7)
Residential	0.3092	0.1934	0.4197	0.1365			0.3299
Commercial	0.2386	0.1492	0.2429	0.0790			0.2282
Industrial	0.3662	0.2291	0.2486	0.0809			0.3099
Other Public Authority	0.0272	0.0170	0.0277	0.0090			0.0260
Sales for Resale	0.0500	0.0313	0.0611	0.0199			0.0512
Private Fire Protection	0.0019	0.0012			0.1971	0.0097	0.0109
Public Fire Protection	0.0068	0.0043			0.8029	0.0394	0.0437
Total	0.9999	0.6255	1.0000	0.3253	1.0000	0.0491	0.9998

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2006 of 13.76 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	13,760,000	0.6255
Maximum Day Extra Capacity	<u>0.52</u>	<u>7,155,200</u>	<u>0.3253</u>
Subtotal	<u>1.52</u>	20,915,200	0.9508
Fire Protection		<u>1,080,000</u>	<u>0.0491</u>
Total		<u>21,995,200</u>	<u>0.9999</u>

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

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3024	(5)	(6)=(5) X 0.5077	(7)	(8)=(7) X 0.1899	(9)=(4)+(6)+(8)
Residential	145.3	0.3909	0.1182	0.5164	0.2622			0.3804
Commercial	112.2	0.3017	0.0912	0.2847	0.1445			0.2357
Industrial	73.8	0.1986	0.0601	0.0900	0.0457			0.1058
Other Public Authority	12.8	0.0345	0.0104	0.0325	0.0165			0.0269
Sales for Resale	23.5	0.0633	0.0191	0.0764	0.0388			0.0579
Private Fire Protection	0.9	0.0024	0.0007			0.1971	0.0374	0.0381
Public Fire Protection	3.2	0.0086	0.0026			0.8029	0.1525	0.1551
Total	371.8	1.0000	0.3023	1.0000	0.5077	1.0000	0.1899	0.9999

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

**MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY**

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

FACTOR 4. Continued

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

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	9,556	0.3024
Maximum Hour Extra Capacity	1.68	16,044	0.5077
Subtotal	2.68	25,600	0.8101
Fire Protection		6,000	0.1899
Total		31,600	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	145.3	3.5	508.7	0.5164
Commercial	112.2	2.5	280.4	0.2847
Industrial	73.8	1.2	88.6	0.0900
Other Public Authority	12.8	2.5	32.0	0.0325
Sales for Resale	23.5	3.2	75.3	0.0764
Total	367.7		985.0	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

**MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT
PSC STAFF STUDY**

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3089	(5)	(6)=(5) X 0.5186	(7)	(8)=(7) X 0.1725	(9)=(4)+(6)+(8)
Residential	145.3	0.3092	0.0955	0.4612	0.2392			0.3347
Commercial	112.2	0.2386	0.0737	0.2542	0.1318			0.2055
Industrial	172.2	0.3662	0.1131	0.1873	0.0971			0.2102
Other Public Authority	12.8	0.0272	0.0084	0.0290	0.0150			0.0234
Sales for Resale	23.5	0.0500	0.0154	0.0683	0.0354			0.0508
Private Fire Protection	0.9	0.0019	0.0006			0.1971	0.0340	0.0346
Public Fire Protection	3.2	0.0068	0.0021			0.8029	0.1385	0.1406
Total	470.1	0.9999	0.3088	1.0000	0.5185	1.0000	0.1725	0.9998

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.33	0.3089
Extra Capacity Maximum Hour	1.68	62.67	0.5186
Total	2.68	100.00	0.8275

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	145.3	3.5	508.7	0.4612
Commercial	112.2	2.5	280.4	0.2542
Industrial	172.2	1.2	206.6	0.1873
Other Public Authority	12.8	2.5	32.0	0.0290
Sales for Resale	23.5	3.2	75.3	0.0683
Total	466.0		1,103.0	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.9364	(4)	(5)=(4)X 0.0291	(6)	(7)=(6)X 0.0344	(8)=(3)+ (5)+(7)
Residential	0.3469	0.3248	0.3300	0.0096	0.3804	0.0131	0.3475
Commercial	0.2401	0.2248	0.2282	0.0066	0.2357	0.0081	0.2395
Industrial	0.3259	0.3052	0.3099	0.0090	0.1058	0.0036	0.3178
Other Public Authority	0.0274	0.0257	0.0260	0.0008	0.0269	0.0009	0.0274
Sales for Resale	0.0538	0.0504	0.0512	0.0015	0.0579	0.0020	0.0539
Private Fire Protection	0.0013	0.0012	0.0109	0.0003	0.0381	0.0013	0.0028
Public Fire Protection	0.0045	0.0042	0.0437	0.0013	0.1551	0.0053	0.0108
Total	0.9999	0.9363	0.9999	0.0291	0.9999	0.0343	0.9997

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	4,350	0.9364
Associated with Maximum Day and Fire	135	0.0291
Associated with Maximum Hour	160	0.0344
Total	4,645	0.9999