

Exhibit No.:
Issues: Rate Design
Witness: James Russo
Sponsoring Party: MO PSC Staff
Type of Exhibit: Direct Testimony
Case No.: WR-2007-0216
Date Testimony Prepared: June 12, 2007

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

DIRECT TESTIMONY

OF

JAMES RUSSO

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2007-0216

**Jefferson City, Missouri
June 2007**

STAFF Exhibit No. 25
Case No(s) WR-2007-0216
Date 8-14-07 Rptr DE

STAFF-25 Schedules

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	51,480.20	51,480.20	3,717.40	3,717.40	13.00	13.00	402.44	402.44	0.00	0.00	55,613.04	55,613.04
3/4	1.3	24.00	31.20	59.80	77.74	0.00	0.00	19.40	25.22	0.00	0.00	103.20	134.16
1	1.7	181.50	308.55	926.10	1,574.37	64.70	109.99	224.37	381.42	0.00	0.00	1,396.67	2,374.34
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	12.00	42.00	0.00	0.00	12.00	42.00
2	4.3	24.00	103.20	537.90	2,312.97	68.10	292.83	447.07	1,922.39	52.40	225.32	1,129.47	4,856.71
3	19.0	0.00	0.00	25.60	486.40	64.00	1,216.00	52.00	988.00	17.20	326.80	158.80	3,017.20
4	29.3	0.00	0.00	0.00	0.00	38.97	1,141.72	0.00	0.00	0.00	0.00	38.97	1,141.72
6	48.4	0.00	0.00	11.90	575.96	51.97	2,515.19	0.00	0.00	0.00	0.00	63.87	3,091.15
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	1,016.10	9.00	1,016.10
Total		<u>51,709.70</u>	<u>51,923.15</u>	<u>5,278.70</u>	<u>8,744.84</u>	<u>300.73</u>	<u>5,288.73</u>	<u>1,157.27</u>	<u>3,761.47</u>	<u>78.60</u>	<u>1,568.22</u>	<u>58,525.00</u>	<u>71,286.41</u>

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

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	51,504.20	51,504.20	3,777.20	3,777.20	13.00	13.00	421.83	421.83	0.00	0.00	0.00	0.00	55,716.23	55,716.23
1	1.17	181.50	212.36	926.10	1,083.54	64.70	75.70	224.37	262.51	0.00	0.00	0.00	0.00	1,396.67	1,634.10
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	12.00	18.96	0.00	0.00	0.00	0.00	12.00	18.96
2	2.04	24.00	48.96	537.90	1,097.32	68.10	138.92	447.07	912.02	52.40	106.90	1.00	2.04	1,130.47	2,306.15
3	2.73	0.00	0.00	25.60	69.89	64.00	174.72	52.00	141.96	17.20	46.96	1.00	2.73	159.80	436.25
4	2.88	0.00	0.00	0.00	0.00	38.97	112.22	0.00	0.00	0.00	0.00	10.00	28.80	48.97	141.02
6	4.24	0.00	0.00	11.90	50.46	51.97	220.34	0.00	0.00	0.00	0.00	20.00	84.80	83.87	355.59
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	62.82	11.00	76.78	20.00	139.60
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	114.00	12.00	114.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	12.16	1.00	12.16
Total		<u>51,709.70</u>	<u>51,765.52</u>	<u>5,278.70</u>	<u>6,078.40</u>	<u>300.73</u>	<u>734.91</u>	<u>1,157.27</u>	<u>1,757.28</u>	<u>78.60</u>	<u>216.67</u>	<u>56.00</u>	<u>321.31</u>	<u>58,581.00</u>	<u>60,874.08</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	1	4	
3 -inch	9.00	0	0	
4 -inch	16.00	10	160	
6 -inch	36.00	20	720	
8 -inch	64.00	11	704	
10 -inch	100.00	12	1,200	
12 -inch	144.00	1	144	
Private Hydrants	24.75	3	74	
Total Private Fire Protection		58	3,006	0.1923
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 3.5"	24.75	510	12,623
6" Valve	2- 2-1/2" & 1- 4"	28.50	0	0
Total Public Fire Protection		510	12,623	0.8077
Total Fire Protection		568	15,629	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 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	\$ 2,266,611	72.6%	\$ 2,270,946	71.8%	\$ 2,266,611	72.6%	\$ (4,335)	-0.2%
Commercial	543,727	17.4%	\$ 578,465	18.3%	\$ 543,728	17.4%	(34,737)	-6.0%
Industrial	18,000	0.6%	\$ 22,792	0.7%	\$ 18,000	0.6%	(4,792)	-21.0%
Public Authority	40,384	1.3%	\$ 45,521	1.4%	\$ 40,384	1.3%	(5,137)	-11.3%
Sales for Resale	206,252	6.6%	\$ 159,292	5.0%	\$ 206,253	6.6%	46,961	29.5%
Private Fire Service	45,600	1.5%	\$ 84,678	2.7%	\$ 45,601	1.5%	(39,077)	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,120,574	<u>100.0%</u>	3,161,694	<u>99.9%</u>	3,120,577	<u>100.0%</u>	(41,117)	-1.3%
Other Revenues	<u>37,780</u>		<u>37,780</u>		<u>37,780</u>		-	0.0%
Total	<u>\$ 3,158,354</u>		<u>\$ 3,199,474</u>		<u>\$ 3,158,357</u>		<u>\$ (41,117)</u>	-1.3%

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: Parkville Water (Platte County)

Case No. WR-2007-0216
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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	519,424	\$2,270,946	519,424	\$2,266,611	(\$4,335)	-0.19%
5	Commercial	171,481	578,465	171,481	543,728	(34,737)	-6.01%
6	Industrial	7,404	22,792	7,404	18,000	(4,792)	-21.02%
7	Other Public Authority	11,913	45,521	11,913	40,384	(5,137)	-11.28%
8	Other Water Utilities	77,175	159,292	77,175	206,253	46,961	29.48%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	84,678	0	45,601	(39,077)	-46.15%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	787,397	3,161,694	787,397	3,120,577	(\$41,117)	-1.30%
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		37,780		37,780	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			\$3,199,474		\$3,158,357	(41,117)	-1.29%
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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: Parkville Water (Platte County)

Case No. WR-2007-0216
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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	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	54,973		\$7.08	\$389,209	54,973		\$ 0.82	\$45,255	(\$343,954)	-88.37%
5	3/4" Monthly	0		\$9.06	0	0		\$ 0.87	0	0	0.00%
6	1" Monthly	3,608		\$12.84	46,322	3,608		\$ 0.97	3,481	(42,841)	-92.49%
7	1-1/2" Monthly	235		\$22.33	5,239	235		\$ 1.32	311	(4,928)	-94.06%
8	2" Monthly	81		\$33.71	2,734	81		\$ 1.54	125	(2,609)	-95.43%
9	3" Monthly	6		\$60.24	367	6		\$ 3.97	24	(343)	-93.46%
10	4" Monthly	6		\$98.15	599	6		\$ 5.62	34	(565)	-94.32%
11	6" Monthly	0		\$192.93	0	0		\$ 8.87	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 19.52	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		503,685	\$3.5580	1,792,112		503,685	\$4.2689	2,150,194	358,082	19.98%
19	Second Block		15,739	\$2.1834	34,364		15,739	4.2689	67,187	32,823	95.52%
20	Third Block		0	\$1.6849	0		0	4.2689	0	0	0.00%
21	Fourth Block		0	\$1.1346	0		0	4.2689	0	0	0.00%
22											
23											
24	Total		<u>519,424</u>		<u>\$2,270,946</u>		<u>519,424</u>		<u>\$2,266,611</u>	<u>(\$4,335)</u>	<u>-0.19%</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: Parkville Water (Platte County)

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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	3,063		\$7.08	\$21,688	3,063		\$ 0.82	\$2,522	(\$19,166)	-88.37%
5	3/4" Monthly	0		\$9.06	0	0		\$ 0.87	0	0	0.00%
6	1" Monthly	874		\$12.84	11,220	874		\$ 0.97	843	(10,377)	-92.49%
7	1-1/2" Monthly	355		\$22.33	7,916	355		\$ 1.32	470	(7,446)	-94.06%
8	2" Monthly	620		\$33.71	20,907	620		\$ 1.54	953	(19,954)	-95.44%
9	3" Monthly	198		\$60.24	11,952	198		\$ 3.97	789	(11,163)	-93.40%
10	4" Monthly	21		\$98.15	2,071	21		\$ 5.62	119	(1,952)	-94.25%
11	6" Monthly	50		\$192.93	9,569	50		\$ 8.87	440	(9,129)	-95.40%
12	8" Monthly	0		\$306.65	0	0		\$ 19.52	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		89,967	\$3.5580	320,102		89,967	\$3.1350	282,046	(38,056)	-11.89%
19	Second Block		73,541	\$2.1834	160,569		73,541	3.1350	230,550	69,981	43.58%
20	Third Block		6,224	\$1.6849	10,487		6,224	3.1350	19,513	9,026	86.07%
21	Fourth Block		1,749	\$1.1346	1,984		1,749	3.1350	5,483	3,499	176.36%
22											
23											
24	Total		<u>171,481</u>		<u>\$578,465</u>		<u>171,481</u>		<u>\$543,728</u>	<u>(\$34,737)</u>	<u>-6.01%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Parkville Water (Platte County)

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	69		\$7.08	\$489	69		\$ 0.82	\$57	(\$432)	-88.34%
5	3/4" Monthly	0		\$9.06	0	0		\$ 0.87	0	0	0.00%
6	1" Monthly	0		\$12.84	0	0		\$ 0.97	0	0	0.00%
7	1-1/2" Monthly	24		\$22.33	536	24		\$ 1.32	32	(504)	-94.03%
8	2" Monthly	36		\$33.71	1,214	36		\$ 1.54	55	(1,159)	-95.47%
9	3" Monthly	0		\$60.24	0	0		\$ 3.97	0	0	0.00%
10	4" Monthly	0		\$98.15	0	0		\$ 5.62	0	0	0.00%
11	6" Monthly	0		\$192.93	0	0		\$ 8.87	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 19.52	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		3,192	\$3.5580	11,358		3,192	\$2.4117	7,699	(3,659)	-32.22%
19	Second Block		4,212	\$2.1834	9,195		4,212	2.4117	10,157	962	10.46%
20	Third Block		0	\$1.6849	0		0	2.4117	0	0	0.00%
21	Fourth Block		0	\$1.1346	0		0	2.4117	0	0	0.00%
22											
23											
24	Total		<u>7,404</u>		<u>\$22,792</u>		<u>7,404</u>		<u>\$18,000</u>	<u>(\$4,792)</u>	<u>-21.02%</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: Parkville Water (Platte County)

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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	209		\$7.08	\$1,482	209		\$ 0.82	\$172	(\$1,310)	-88.39%
5	3/4" Monthly	0		\$9.06	0	0		\$ 0.87	0	0	0.00%
6	1" Monthly	48		\$12.84	616	48		\$ 0.97	46	(570)	-92.53%
7	1-1/2" Monthly	80		\$22.33	1,786	80		\$ 1.32	106	(1,680)	-94.06%
8	2" Monthly	95		\$33.71	3,202	95		\$ 1.54	146	(3,056)	-95.44%
9	3" Monthly	12		\$60.24	723	12		\$ 3.97	48	(675)	-93.36%
10	4" Monthly	0		\$98.15	0	0		\$ 5.62	0	0	0.00%
11	6" Monthly	12		\$192.93	2,347	12		\$ 8.87	108	(2,239)	-95.40%
12	8" Monthly	0		\$306.65	0	0		\$ 19.52	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		6,805	\$3.5580	24,211		6,805	\$3.3373	22,709	(1,502)	-6.20%
19	Second Block		5,109	\$2.1834	11,154		5,109	3.3373	17,049	5,895	52.85%
20	Third Block		0	\$1.6849	0		0	3.3373	0	0	0.00%
21	Fourth Block		0	\$1.1346	0		0	3.3373	0	0	0.00%
22											
23											
24	Total		<u>11,913</u>		<u>\$45,521</u>		<u>11,913</u>		<u>\$40,384</u>	<u>(\$5,137)</u>	<u>-11.28%</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: Parkville Water (Platte County)

Case No. WR-2007-0216

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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		\$ 0.82	\$0	\$0	0.00%
5	3/4" Monthly	0		\$9.06	0	0		\$ 0.87	0	0	0.00%
6	1" Monthly	0		\$12.84	0	0		\$ 0.97	0	0	0.00%
7	1-1/2" Monthly	0		\$22.33	0	0		\$ 1.32	0	0	0.00%
8	2" Monthly	0		\$33.71	0	0		\$ 1.54	0	0	0.00%
9	3" Monthly	36		\$60.24	2,169	36		\$ 3.97	143	(2,026)	-93.41%
10	4" Monthly	12		\$98.15	1,178	12		\$ 5.62	67	(1,111)	-94.31%
11	6" Monthly	0		\$192.93	0	0		\$ 8.87	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 19.52	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		2,402	\$3.5580	8,547		2,402	\$2.6698	6,413	(2,134)	-24.97%
19	Second Block		44,852	\$2.1834	97,929		44,852	2.6698	119,745	21,816	22.28%
20	Third Block		28,204	\$1.6849	47,520		28,204	2.6698	75,298	27,778	58.46%
21	Fourth Block		1,718	\$1.1346	1,949		1,718	2.6698	4,587	2,638	135.35%
22											
23											
24	Total		<u>77,175</u>		<u>\$159,292</u>		<u>77,175</u>		<u>\$206,253</u>	<u>\$46,961</u>	<u>29.48%</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: Parkville Water (Platte County)

Case No. WR-2007-0216
STAFF - PARKVILLE WATER
 Page 6 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	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$0.00	\$0	0		\$ 0.82	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0		\$ 0.87	0	0	0.00%
6	1" Monthly	0		0.00	0	0		\$ 0.97	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0		\$ 1.32	0	0	0.00%
8	2" Monthly	0		0.00	0	0		\$ 1.54	0	0	0.00%
9	3" Monthly	0		0.00	0	0		\$ 3.97	0	0	0.00%
10	4" Monthly	0		0.00	0	0		\$ 5.62	0	0	0.00%
11	6" Monthly	0		0.00	0	0		\$ 8.87	0	0	0.00%
12	8" Monthly	0		0.00	0	0		\$ 19.52	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											
27											
28											
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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: Parkville Water (Platte County)**

**Case No. WR-2007-0216
STAFF - PARKVILLE WATER
Page 7 of 7**

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	35	\$980.64	\$34,322	528.08	\$18,483	(\$15,839)	-46.15%
5								
6	2"	1	140.52	141	75.67	76	(65)	-46.10%
7								
8	3"	1	241.44	241	130.02	130	(111)	-46.06%
9								
10	4"	8	383.16	3,065	206.33	1,651	(1,414)	-46.13%
11								
12	6"	38	785.76	29,859	423.14	16,079	(13,780)	-46.15%
13								
14	8"	8	1,352.04	10,816	728.08	5,825	(4,991)	-46.14%
15								
16	10"	3	2,078.16	6,234	1,119.10	3,357	(2,877)	-46.15%
17								
18	12"	0	2,963.16	0	1,595.68	0	0	0.00%
19								
20								
21								
22	Total	<u>94</u>		<u>\$84,678</u>		<u>\$45,601</u>	<u>(\$39,077)</u>	<u>-46.15%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>		<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
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MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	543	372	106	4	7	52	0	1
Purchased Water	1	58,223	38,200	12,611	547	873	5,677	52	274
TOTAL SS EXPENSE - OPERATION		58,766	38,572	12,717	551	881	5,729	53	275
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	1,225	840	239	9	17	118	0	3
Rents Oper SS	2	227	158	44	2	3	22	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	139	95	27	1	2	13	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	225	155	44	2	3	22	0	0
Misc Plant Maint SS	2	(587)	(403)	(115)	(4)	(8)	(56)	(0)	(1)
TOTAL SS EXPENSE - MAINTENANCE		1,229	842	240	9	17	118	0	3
TOTAL SS EXPENSE		59,995	39,415	12,957	560	897	5,847	53	278
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	(6)	(4)	(1)	(0)	(0)	(1)	(0)	(0)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	117,796	77,286	25,515	1,107	1,767	11,485	106	554
Labor & Exp Oper Pump	6	3,519	2,322	661	24	45	326	22	118
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	684	451	128	5	9	63	4	23
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		121,992	80,055	26,303	1,136	1,821	11,874	132	694

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	1,439	950	270	10	19	133	9	48
Pump Equip Maint P	6	9	6	2	0	0	1	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		1,448	956	272	10	19	134	9	49
TOTAL PUMPING EXPENSES		123,440	81,011	26,575	1,146	1,840	12,008	141	743
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	95,716	62,800	20,732	900	1,436	9,332	86	450
Labor & Exp Oper WT	2	42,040	28,818	8,198	298	568	4,044	17	92
Labor & Exp Oper WT	2	6,152	4,217	1,200	44	83	592	2	14
Misc Exp Oper WT	2	6,289	4,311	1,226	45	85	605	3	14
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	6,842	4,690	1,334	49	92	658	3	15
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		157,039	104,836	32,690	1,335	2,264	15,232	111	585
Super & Eng Maint WT	2	5,844	4,006	1,140	41	79	562	2	13
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	8,351	5,724	1,628	59	113	803	3	18
WT Equip Maint WT	2	9,850	6,752	1,921	70	133	948	4	22
TOTAL WT EXPENSE - MAINTENANCE		24,044	16,482	4,689	171	325	2,313	10	53
TOTAL WT EXPENSE		181,084	121,319	37,379	1,506	2,588	17,545	120	638
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	(17)	(11)	(3)	(0)	(0)	(1)	(0)	(2)
TD Lines Exp	7	5,065	2,602	685	20	48	363	210	1,137
TD Lines Exp	7	2,157	1,108	292	8	20	155	89	484
Meter Expense	9	39	30	7	0	1	0	0	0
Meter Expense	9	313	242	59	1	7	4	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

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 (9)	Public (10)
Misc Exp Oper TD	11	29,327	15,414	4,038	114	293	2,021	1,158	6,285
Misc Exp Oper TD	11	50,605	26,598	6,968	197	506	3,487	1,999	10,845
Misc Exp Oper TD	11	12,047	6,332	1,859	47	120	830	476	2,582
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		99,536	52,316	13,706	388	995	6,858	3,932	21,330
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	2,899	1,489	392	11	27	208	120	651
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	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	4,418	2,270	598	17	42	317	183	991
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	44,457	22,838	6,015	173	418	3,188	1,841	9,976
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		51,774	26,597	7,005	202	487	3,712	2,143	11,618
TOTAL T & D EXPENSE		151,310	78,913	20,711	590	1,482	10,570	6,075	32,948
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	23,912	21,765	1,913	48	170	17	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(76)	(69)	(6)	(0)	(1)	(0)	0	0
Cust Rec & Collection CA	13	27,583	25,067	2,204	55	193	19	36	0
Cust Rec & Collection CA	13	27,048	24,581	2,161	54	189	19	35	0
Uncollectible Accts	13	19,395	17,626	1,550	39	136	14	25	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	5,535	5,030	442	11	39	4	7	0
Cust Serv & Info Exp CA	13	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		103,396	94,000	8,264	207	726	72	103	0

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER 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
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	78,224	53,216	10,584	329	774	4,404	1,408	7,502
Other Supplies & Exp AG	15	2,227	1,515	301	9	22	125	40	214
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	35,203	23,949	4,763	148	349	1,982	634	3,376
Mgmt Fees-Coporate/Shared Service Center	15	94,245	64,115	12,751	396	933	5,308	1,696	9,038
Mgmt Fees-Call Center	13	63,563	57,768	5,079	127	445	44	83	0
Mgmt Fees-Belleville Lab	2	35,931	24,631	7,007	255	485	3,457	14	79
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	101,813	69,263	13,775	428	1,008	5,732	1,833	9,764
Outside Services AG	15	7,078	4,815	958	30	70	398	127	679
Outside Services AG	15	38,075	25,902	5,152	160	377	2,144	685	3,651
Property Insurance	15	695	473	94	3	7	39	13	67
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	43,211	30,386	6,002	190	441	2,459	592	3,141
Employee Pension & Benefits	16	49,154	34,565	6,828	216	501	2,797	673	3,574
Employee Pension & Benefits	16	44,609	31,369	6,196	196	455	2,538	611	3,243
Employee Pension & Benefits	16	2,142	1,506	297	9	22	122	29	156
Reg Commision Exp	15	1,876	1,276	254	8	19	106	34	180
Rents AG	15	1,886	1,283	255	8	19	106	34	181
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	9,441	6,423	1,277	40	93	532	170	905
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		609,373	432,453	81,573	2,552	6,020	32,291	8,677	45,749
General Plant Maint AG	15	3,212	2,185	435	13	32	181	58	308
General Plant Maint AG	15	768	522	104	3	8	43	14	74
TOTAL A & G EXPENSE - MAINTENANCE		3,980	2,708	539	17	39	224	72	382
TOTAL A & G EXPENSE		613,353	435,161	82,111	2,568	6,059	32,515	8,748	46,131
Total Operation & Maintenance Expenses		1,232,578	849,818	187,996	6,577	13,592	78,557	15,241	80,737

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	463	318	90	3	6	45	0	1
Struct & Imp P	6	318	210	60	2	4	29	2	11
Struct & Imp WT	2	7,762	5,321	1,513	55	105	747	3	17
Struct & Imp TD	7	3,949	2,029	534	15	37	283	163	886
Struct & Imp Offices	15	1,598	1,087	216	7	16	90	29	153
Struct & Imp Store, Shop, Gar	15	514	350	70	2	5	29	9	49
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	3,552	2,435	693	25	48	342	1	8
Supply Mains	2	2,669	1,830	521	19	36	257	1	6
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	18,685	12,330	3,509	129	241	1,730	116	626
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	66,425	45,535	12,953	472	897	6,390	27	146
WT Equip Filter Media	2	1,934	1,326	377	14	26	186	1	4
Dist Reservoirs & Standpipe	5	23,643	14,801	3,899	111	274	2,064	390	2,102
Elevated Tanks & Standpipes	5	1,973	1,235	325	9	23	172	33	175
Ground Level Facilities	5	1,200	751	198	6	14	105	20	107
TD Mains Not Classified by	7	52,504	26,977	7,104	205	494	3,765	2,174	11,782
TD Mains 4 & Less "	4	4,315	2,217	584	17	41	309	179	968
TD Mains 6 to 8" "	4	45,501	23,378	6,166	177	428	3,262	1,884	10,210
TD Mains 10 to 16" "	3	72,895	47,812	13,602	496	940	6,706	518	2,799
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,358	0	0	0	0	0	0	1,358
Services	10	52,153	46,015	5,179	141	516	104	198	0
Meters Bronze Case	9	9,976	7,710	1,878	38	221	128	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,254	969	236	5	28	16	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	29,300	22,646	5,517	111	650	375	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,665	0	0	0	0	0	0	19,665
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	11	393	207	54	2	4	27	16	84
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	2,709	1,843	367	11	27	153	49	260
Comp & Periph Equip	15	4,844	3,295	655	20	48	273	87	465

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
Computer Software	15	14,533	9,887	1,966	61	144	818	262	1,394
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	14,478	9,849	1,959	61	143	815	261	1,388
Other Office Equipment	15	1,732	1,179	234	7	17	98	31	166
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	127	86	17	1	1	7	2	12
Tools,Shop,Garage Equip	15	2,271	1,545	307	10	22	128	41	218
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,392	2,326	662	24	46	326	1	7
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	30	20	4	0	0	2	1	3
Comm Equip Non-Telephone	15	2,358	1,604	319	10	23	133	42	226
Comm Equip Telephone	15	27	18	4	0	0	2	0	3
Misc Equipment	15	16,094	10,949	2,178	68	159	906	290	1,543
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		486,594	310,087	73,940	2,333	5,686	30,821	6,829	56,844
Amort-Other UP	18	(1,664)	(1,017)	(255)	(8)	(19)	(112)	(27)	(225)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	21,190	13,701	3,234	108	239	1,384	305	2,214
Property Taxes	18	365,462	223,370	55,952	1,791	4,203	24,669	5,994	49,374
FUTA	16	227	159	31	1	2	13	3	16
FICA	16	17,516	12,317	2,433	77	179	997	240	1,273
SUTA	16	581	408	81	3	6	33	8	42
Other Taxes & Licenses	15	5,891	4,008	797	25	58	332	106	585
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		410,865	253,964	62,528	2,004	4,687	27,427	6,656	53,485
Income Taxes	18	251,229	153,551	38,463	1,231	2,889	16,958	4,120	33,941
Utility Income Available for Return	18	779,287	476,300	119,309	3,819	8,962	52,602	12,780	105,282
Total Cost of Service		3,158,890	2,042,703	481,981	15,956	35,798	206,252	45,600	330,064
Less: Other Water Revenues	19	(37,780)	(37,780)						
Revenue Contribution									
Total Other Water Revenues		(37,780)	(37,780)	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 3,121,110	\$ 2,004,923	\$ 481,981	\$ 15,956	\$ 35,798	\$ 206,252	\$ 45,600	\$ 330,064
Reallocation of Public Fire	20		261,688	61,746	2,044	4,586	0	0	(330,064)
Total		\$ 3,121,110	\$ 2,266,611	\$ 543,727	\$ 18,000	\$ 40,384	\$ 206,252	\$ 45,600	\$ -
		\$ 37,780	\$ 37,780						
		\$ 3,158,890	\$ 2,304,391						

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Dist Reservoirs & Standpipe	5	1,050,805	657,804	173,278	4,939	12,189	91,735	17,338	93,417
Elevated Tanks & Standpipes	5	87,707	54,905	14,463	412	1,017	7,657	1,447	7,797
Ground Level Facilities	5	53,347	33,395	8,797	251	619	4,657	880	4,743
TD Mains Not Classified by	7	3,500,292	1,798,450	473,590	13,651	32,903	250,971	144,912	785,466
TD Mains 4 & Less	4	287,636	147,767	38,917	1,122	2,704	20,624	11,908	64,546
TD Mains 6 to 8"	4	3,033,376	1,558,549	410,416	11,830	28,514	217,493	125,582	680,690
TD Mains 10 to 16"	3	4,859,652	3,187,446	906,811	33,046	62,690	447,088	34,504	186,611
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	90,562	0	0	0	0	0	0	90,562
Services	10	1,693,278	1,493,979	168,143	4,572	16,763	3,387	6,434	0
Meters Bronze Case	9	410,519	317,290	77,301	1,560	9,114	5,255	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	51,613	39,892	9,719	196	1,146	661	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	1,205,754	931,927	227,043	4,582	26,768	15,434	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,024,220	0	0	0	0	0	0	1,024,220
Other P/E Intangible	2 ?	3,241	2,222	632	23	44	312	1	7
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	19,645	13,467	3,831	139	265	1,890	8	43
Other P/E CPS	2 ?	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	67,737	46,081	9,165	284	671	3,814	1,219	6,496
Comp & Periph Equip	15	33,896	23,060	4,586	142	336	1,908	610	3,251
Computer Software	15	101,698	69,185	13,760	427	1,007	5,728	1,831	9,753
Comp Software Personal	15	1,346	915	182	6	13	76	24	129
Data Handling Equipment	15	217,059	147,665	29,368	912	2,149	12,220	3,907	20,816
Other Office Equipment	15	25,974	17,670	3,514	109	257	1,462	468	2,491
Trans Equip Lt Duty Trks	15	39,181	26,655	5,301	165	388	2,206	705	3,757
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	17,238	11,727	2,332	72	171	971	310	1,653
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	4,424	3,010	599	19	44	249	80	424
Tools,Shop,Garage Equip	15	45,415	30,896	8,145	191	450	2,557	817	4,355
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	84,812	58,139	16,538	602	1,145	8,159	34	187
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	438	298	59	2	4	25	8	42
Comm Equip Non-Telephone	15	47,162	32,084	6,381	198	467	2,655	849	4,523
Comm Equip Telephone	15	400	272	54	2	4	22	7	38
Misc Equipment	15	321,878	218,973	43,550	1,352	3,187	18,122	5,794	30,868
Other Tangible Property	17	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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
Total Utility Plant in Service		23,464,706	14,349,934	3,591,317	114,338	270,124	1,583,929	385,605	3,166,494
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(104,281)	(70,942)	(14,109)	(438)	(1,032)	(5,871)	(1,877)	(10,001)
Materials and Supplies	15	8,153	5,547	1,103	34	81	459	147	782
Prepayments	15	7,824	5,323	1,059	33	77	441	141	750
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(113,835)	(69,610)	(17,428)	(558)	(1,309)	(7,684)	(1,867)	(15,356)
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		(202,138)	(129,683)	(29,378)	(929)	(2,183)	(12,655)	(3,456)	(23,825)
Total Original Cost Measure of Value		\$ 23,262,568	\$ 14,220,251	\$ 3,561,942	\$ 113,409	\$ 267,941	\$ 1,571,273	\$ 382,149	\$ 3,142,669

T&D OP BASIS FOR FACTOR 11	7,557	3,972	1,041	29	75	521	299	1,619	(0.7)
FACTOR 11		0.5256	0.1377	0.0039	0.0100	0.0689	0.0395	0.2143	0.9999
T&D Mnt BASIS FOR FACTOR 12	2,899	1,489	392	11	27	208	120	651	(0.3)
FACTOR 12		0.5137	0.1353	0.0039	0.0094	0.0717	0.0414	0.2244	0.9998
A&G BASIS FOR FACTOR 15	347,490	236,372	47,027	1,454	3,457	19,548	6,249	33,329	(53.7)
FACTOR 15		0.6802	0.1353	0.0042	0.0099	0.0563	0.0180	0.0959	0.9998
LABOR BASIS FOR FACTOR 16	236,230	168,105	32,823	1,044	2,408	13,433	3,226	17,164	(27.7)
FACTOR 16		0.7032	0.1389	0.0044	0.0102	0.0569	0.0137	0.0727	1.0000
UPIS BASIS FOR FACTOR 17	23,462,623	14,348,660	3,590,998	114,328	270,100	1,583,788	385,571	3,166,213	(2,965.3)
FACTOR 17		0.6115	0.1531	0.0049	0.0115	0.0675	0.0164	0.1349	0.9998
RATE BASE BASIS FOR FACTOR 18	23,262,568	14,220,251	3,561,942	113,409	267,941	1,571,273	382,149	3,142,669	(2,934.2)
FACTOR 18		0.6112	0.1531	0.0049	0.0115	0.0675	0.0164	0.1351	0.9997
TOTAL COS BASIS FOR FACTOR 19	3,135,824	2,027,725	478,494	15,840	35,540	204,763	45,261	327,870	(531.9)
FACTOR 19		0.6466	0.1526	0.0051	0.0113	0.0653	0.0144	0.1045	0.9998
COS w/o Fire Factor 20	2,576,438	2,042,703	481,981 #	15,956 #	35,798 #				2,576,438
FACTOR 20		0.7928	0.1871	0.0062	0.0139				1.0000

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.6561	0.2166	0.0094	0.0150	0.0975	0.0009	0.0047	1.0002
2	0.6855	0.1950	0.0071	0.0135	0.0962	0.0004	0.0022	0.9999
3	0.6559	0.1866	0.0068	0.0129	0.0920	0.0071	0.0384	0.9997
4	0.5138	0.1353	0.0039	0.0094	0.0717	0.0414	0.2244	0.9999
5	0.6260	0.1649	0.0047	0.0116	0.0873	0.0165	0.0889	0.9999
6	0.6599	0.1878	0.0069	0.0129	0.0926	0.0062	0.0335	0.9998
7	0.5138	0.1353	0.0039	0.0094	0.0717	0.0414	0.2244	0.9999

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)	
8			-	-	-	-	-	-	1.0000	1.0000
9			0.7729	0.1883	0.0038	0.0222	0.0128	-	-	1.0000
10			0.8823	0.0993	0.0027	0.0099	0.0020	0.0038	-	1.0000
11			0.5256	0.1377	0.0039	0.0100	0.0689	0.0395	0.2143	0.9999
12			0.5137	0.1353	0.0039	0.0094	0.0717	0.0414	0.2244	0.9998
13			0.9088	0.0799	0.0020	0.0070	0.0007	0.0013	-	0.9997
14			0.9102	0.0800	0.0020	0.0071	0.0007	-	-	1.0000
15			0.6803	0.1353	0.0042	0.0099	0.0563	0.0180	0.0959	0.9999
16			0.7032	0.1389	0.0044	0.0102	0.0569	0.0137	0.0727	1.0000
17			0.6115	0.1531	0.0049	0.0115	0.0675	0.0164	0.1349	0.9998
18			0.6112	0.1531	0.0049	0.0115	0.0675	0.0164	0.1351	0.9997
19			0.6466	0.1526	0.0051	0.0113	0.0653	0.0144	0.1045	0.9998
20			0.7928	0.1871	0.0062	0.0139	-	-	-	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	543	252	290	0	0	0	0	1
Purchased Water	1	58,223	57,897	0	0	0	0	0	326
TOTAL SS EXPENSE - OPERATION		58,766	58,149	290	0	0	0	0	327
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	1,225	568	653	0	0	0	0	3
Rents Oper SS	2	227	105	121	0	0	0	0	1
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	139	64	74	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	225	105	120	0	0	0	0	1
Misc Plant Maint SS	2	(587)	(273)	(313)	0	0	0	0	(2)
TOTAL SS EXPENSE - MAINTENANCE		1,229	570	655	0	0	0	0	3
TOTAL SS EXPENSE		59,995	58,719	945	0	0	0	0	331
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	(6)	(3)	(3)	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	117,796	117,136	0	0	0	0	0	660
Labor & Exp Oper Pump	6	3,519	1,572	1,807	0	0	0	0	140
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	684	306	351	0	0	0	0	27
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		121,992	119,011	2,155	0	0	0	0	826

			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	1,439	643	739	0	0	0	0	57
Pump Equip Maint P	6	9	4	5	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		1,448	647	744	0	0	0	0	57
TOTAL PUMPING EXPENSES		123,440	119,658	2,899	0	0	0	0	884
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	95,716	95,180	0	0	0	0	0	536
Labor & Exp Oper WT	2	42,040	19,506	22,424	0	0	0	0	109
Labor & Exp Oper WT	2	6,152	2,855	3,282	0	0	0	0	16
Misc Exp Oper WT	2	6,289	2,918	3,355	0	0	0	0	16
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	6,842	3,175	3,649	0	0	0	0	18
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		157,039	123,634	32,710	0	0	0	0	695
Super & Eng Maint WT	2	5,844	2,711	3,117	0	0	0	0	15
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	8,351	3,875	4,454	0	0	0	0	22
WT Equip Maint WT	2	9,850	4,570	5,254	0	0	0	0	26
TOTAL WT EXPENSE - MAINTENANCE		24,044	11,157	12,825	0	0	0	0	63
TOTAL WT EXPENSE		181,084	134,791	45,535	0	0	0	0	758
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	(17)	(5)	0	(10)	0	0	0	(2)
TD Lines Exp	7	5,065	1,152	0	2,567	0	0	0	1,346
TD Lines Exp	7	2,157	491	0	1,093	0	0	0	573
Meter Expense	9	39	0	0	0	39	0	0	0
Meter Expense	9	313	0	0	0	313	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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	29,327	6,355	0	14,165	1,364	0	0	7,443
Misc Exp Oper TD	11	50,605	10,966	0	24,442	2,353	0	0	12,844
Misc Exp Oper TD	11	12,047	2,611	0	5,819	560	0	0	3,058
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		99,536	21,570	0	48,076	4,629	0	0	25,262
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	2,899	659	0	1,469	0	0	0	771
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	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	4,418	1,005	0	2,239	0	0	0	1,174
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	44,457	10,110	0	22,531	0	0	0	11,812
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		51,774	11,773	0	26,239	0	0	0	13,757
TOTAL T & D EXPENSE		151,310	33,343	0	74,315	4,629	0	0	39,019
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	23,912	0	0	0	0	0	23,912	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(76)	0	0	0	0	0	(76)	0
Cust Rec & Collection CA	13	27,583	0	0	0	0	0	27,547	36
Cust Rec & Collection CA	13	27,048	0	0	0	0	0	27,013	35
Uncollectible Accts	13	19,395	0	0	0	0	0	19,370	25
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	5,535	0	0	0	0	0	5,528	7
Cust Serv & Info Exp CA	13	(1)	0	0	0	0	0	(1)	(0)
TOTAL CUSTOMER ACCOUNTING EXPENSE		103,396	0	0	0	0	0	103,293	103

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	78,224	17,178	11,116	16,732	1,040	0	23,256	8,910
Other Supplies & Exp AG	15	2,227	489	318	476	30	0	662	254
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	35,203	7,731	5,002	7,530	468	0	10,466	4,010
Mgmt Fees-Corporate/Shared Service Center	15	94,245	20,696	13,392	20,159	1,253	0	28,019	10,734
Mgmt Fees-Call Center	13	63,563	0	0	0	0	0	63,480	83
Mgmt Fees-Belleville Lab	2	35,931	16,672	19,166	0	0	0	0	93
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	101,813	22,358	14,468	21,778	1,354	0	30,269	11,596
Outside Services AG	15	7,078	1,554	1,006	1,514	94	0	2,104	806
Outside Services AG	15	38,075	8,361	5,410	8,144	506	0	11,320	4,337
Property Insurance	15	695	153	99	149	9	0	207	79
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	43,211	10,159	8,102	6,927	454	0	13,840	3,729
Employee Pension & Benefits	16	49,154	11,556	9,216	7,879	516	0	15,744	4,242
Employee Pension & Benefits	16	44,609	10,487	8,364	7,151	468	0	14,288	3,850
Employee Pension & Benefits	16	2,142	504	402	343	22	0	686	185
Reg Commision Exp	15	1,876	412	267	401	25	0	558	214
Rents AG	15	1,886	414	268	403	25	0	561	215
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	9,441	2,073	1,342	2,020	126	0	2,807	1,075
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		609,373	130,798	97,935	101,607	6,392	0	218,267	54,412
General Plant Maint AG	15	3,212	705	456	687	43	0	955	366
General Plant Maint AG	15	768	169	109	164	10	0	228	87
TOTAL A & G EXPENSE - MAINTENANCE		3,980	874	566	851	53	0	1,183	453
TOTAL A & G EXPENSE		613,353	131,672	98,501	102,458	6,445	0	219,450	54,865
Total Operation & Maintenance Expenses		1,232,578	478,183	147,880	176,773	11,073	0	322,743	95,960

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	463	215	247	0	0	0	0	1
Struct & Imp P	6	318	142	163	0	0	0	0	13
Struct & Imp WT	2	7,762	3,601	4,140	0	0	0	0	20
Struct & Imp TD	7	3,949	898	0	2,001	0	0	0	1,050
Struct & Imp Offices	15	1,598	351	227	342	21	0	475	182
Struct & Imp Store, Shop, Gar	15	514	113	73	110	7	0	153	59
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	3,552	1,648	1,895	0	0	0	0	9
Supply Mains	2	2,669	1,239	1,424	0	0	0	0	7
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	18,685	8,348	9,595	0	0	0	0	742
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	66,425	30,821	35,431	0	0	0	0	173
WT Equip Filter Media	2	1,934	898	1,032	0	0	0	0	5
Dist Reservoirs & Standpipe	5	23,643	6,552	0	14,600	0	0	0	2,492
Elevated Tanks & Standpipes	5	1,973	547	0	1,219	0	0	0	208
Ground Level Facilities	5	1,200	333	0	741	0	0	0	127
TD Mains Not Classified by	7	52,504	11,939	0	28,609	0	0	0	13,956
TD Mains 4 & Less "	4	4,315	981	0	2,187	0	0	0	1,147
TD Mains 6 to 8" "	4	45,501	10,347	0	23,060	0	0	0	12,094
TD Mains 10 to 16" "	3	72,895	32,365	37,205	0	0	0	0	3,317
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,358	0	0	0	0	0	0	1,358
Services	10	52,153	0	0	0	0	51,955	0	198
Meters Bronze Case	9	9,976	0	0	0	9,976	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,254	0	0	0	1,254	0	0	0
Meters Other-Ram Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	29,300	0	0	0	29,300	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,665	0	0	0	0	0	0	19,665
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	11	393	85	0	190	18	0	0	100
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	2,709	595	385	580	36	0	806	309
Comp & Periph Equip	15	4,844	1,064	688	1,036	64	0	1,440	552

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Computer Software	15	14,533	3,191	2,065	3,109	193	0	4,321	1,655
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	14,478	3,179	2,057	3,097	193	0	4,304	1,649
Other Office Equipment	15	1,732	380	246	371	23	0	515	197
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	127	28	18	27	2	0	38	14
Tools,Shop,Garage Equip	15	2,271	499	323	486	30	0	675	259
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,392	1,574	1,810	0	0	0	0	9
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	30	7	4	6	0	0	9	3
Comm Equip Non-Telephone	15	2,358	518	335	504	31	0	701	269
Comm Equip Telephone	15	27	6	4	6	0	0	8	3
Misc Equipment	15	16,094	3,534	2,287	3,442	214	0	4,785	1,833
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		486,594	125,998	101,654	83,721	41,363	51,955	18,229	63,673
Amort-Other UP	18	(1,664)	(457)	(357)	(327)	(120)	(120)	(31)	(252)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	21,190	6,709	3,731	3,638	1,036	1,032	2,526	2,519
Property Taxes	18	365,462	100,392	78,318	71,850	26,386	26,386	6,724	55,367
FUTA	16	227	53	42	36	2	0	73	20
FICA	16	17,516	4,118	3,284	2,808	184	0	5,610	1,512
SUTA	16	581	137	109	93	6	0	186	50
Other Taxes & Licenses	15	5,891	1,294	837	1,260	78	0	1,751	671
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		410,865	112,702	86,323	79,685	27,693	27,418	16,871	60,139
Income Taxes	18	251,229	69,013	53,838	49,392	18,139	18,139	4,623	38,061
Utility Income Available for Return	18	779,287	214,070	167,001	153,208	56,264	56,264	14,339	118,062
Total Cost of Service		3,158,890	999,509	556,340	542,451	154,413	153,656	376,773	375,643
Less: Other Water Revenues	19	(37,780)	(11,961)	(6,653)	(6,487)	(1,847)	(1,840)	(4,503)	(4,492)
Billing and Collecting Services									
Total Other Water Revenues		(37,780)	(11,961)	(6,653)	(6,487)	(1,847)	(1,840)	(4,503)	(4,492)
Total Cost of Service Related to Sales of Water		3,121,110	987,548	549,687	535,965	152,566	151,816	372,270	371,151
Reallocation of Public Fire	20	0	157,209	87,500	85,322		0	0	(330,064)
Total		\$ 3,121,110	\$ 1,144,757	\$ 637,186	\$ 621,286	\$ 152,566	\$ 151,816	\$ 372,270	\$ 41,087
			787,397			80,955	67,471	777,720	
			1.454			1.88	2.25		
						0.16	0.19	0.48	
								0.82	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	2,070	568	443	407	149	149	40	313
Franchises	17	13	4	3	3	1	1	0	2
Land & Ld Rights SS	2	1,735	805	925	0	0	0	0	5
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	200	230	0	0	0	0	1
Land & Ld Rights TD	7	35,898	8,163	0	18,193	0	0	0	9,542
Land & Land Rights AG	15	142	31	20	30	2	0	42	16
Struct & Imp SS	2	18,918	8,778	10,091	0	0	0	0	49
Struct & Imp P	6	18,382	8,213	9,439	0	0	0	0	730
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	0	0	0	0	0	0	0	0
Struct & Imp WT Nth Plt (ST	2	476,166	220,941	253,987	0	0	0	0	1,238
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	147,896	33,632	0	74,954	0	0	0	39,311
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	66,601	14,626	9,464	14,246	886	0	19,800	7,586
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	21,415	4,703	3,043	4,581	285	0	6,367	2,439
Struct & Imp Misc	15	527,144	115,761	74,907	112,756	7,011	0	156,720	60,042
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	212,700	98,693	113,454	0	0	0	0	553
Supply Mains	2	168,827	77,408	88,986	0	0	0	0	434
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	765,768	342,145	393,222	0	0	0	0	30,401
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	12,817	5,727	6,582	0	0	0	0	509
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	81,548	36,436	41,875	0	0	0	0	3,237
Pump Equip Other	6	68,949	30,806	35,405	0	0	0	0	2,737
WT Equip Non-Media	2	2,389,403	1,108,683	1,274,508	0	0	0	0	6,212
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	69,579	32,285	37,113	0	0	0	0	181

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Dist Reservoirs & Standpipe	5	1,050,805	291,178	0	648,872	0	0	0	110,755
Elevated Tanks & Standpipes	5	87,707	24,304	0	54,159	0	0	0	9,244
Ground Level Facilities	5	53,347	14,782	0	32,942	0	0	0	5,623
TD Mains Not Classified by	7	3,500,292	795,966	0	1,773,948	0	0	0	930,378
TD Mains 4 & Less "	4	287,636	65,408	0	145,774	0	0	0	76,454
TD Mains 6 to 8" "	4	3,033,376	689,790	0	1,537,315	0	0	0	806,271
TD Mains 10 to 16" "	3	4,859,652	2,157,685	2,480,366	0	0	0	0	221,114
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	90,562	0	0	0	0	0	0	90,562
Services	10	1,693,278	0	0	0	0	1,686,844	0	6,434
Meters Bronze Case	9	410,519	0	0	0	410,519	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	51,613	0	0	0	51,613	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	1,205,754	0	0	0	1,205,754	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,024,220	0	0	0	0	0	0	1,024,220
Other P/E Intangible	2	3,241	1,504	1,729	0	0	0	0	8
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	19,645	9,115	10,479	0	0	0	0	51
Other P/E CPS	2	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	67,737	14,875	9,625	14,489	901	0	20,138	7,715
Comp & Periph Equip	15	33,896	7,444	4,817	7,250	451	0	10,077	3,861
Computer Software	15	101,698	22,333	14,451	21,753	1,353	0	30,235	11,583
Comp Software Personal	15	1,346	296	191	288	18	0	400	153
Data Handling Equipment	15	217,059	47,666	30,844	46,429	2,887	0	64,532	24,723
Other Office Equipment	15	25,974	5,704	3,691	5,556	345	0	7,722	2,958
Trans Equip Lt Duty Trks	15	39,181	8,604	5,568	8,381	521	0	11,648	4,463
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	17,238	3,786	2,450	3,687	229	0	5,125	1,963
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	4,424	972	629	946	59	0	1,315	504
Tools,Shop,Garage Equip	15	45,415	9,973	6,453	9,714	604	0	13,502	5,173
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	84,812	39,353	45,239	0	0	0	0	221
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	438	96	62	94	6	0	130	50
Comm Equip Non-Telephone	15	47,162	10,357	6,702	10,088	627	0	14,021	5,372
Comm Equip Telephone	15	400	88	57	85	5	0	119	46
Misc Equipment	15	321,878	70,684	45,739	68,850	4,281	0	95,694	36,662
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		23,464,706	6,440,569	5,022,788	4,615,790	1,688,507	1,686,993	457,629	3,552,099
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(104,281)	(22,900)	(14,818)	(22,306)	(1,387)	0	(31,003)	(11,878)
Materials and Supplies	15	8,153	1,790	1,159	1,744	108	0	2,424	929
Prepayments	15	7,824	1,718	1,112	1,674	104	0	2,326	891
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(113,835)	(31,259)	(24,372)	(22,391)	(8,196)	(8,185)	(2,220)	(17,235)
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		(202,138)	(50,650)	(36,920)	(41,279)	(9,371)	(8,185)	(28,472)	(27,292)
Total Original Cost Measure of Value		\$ 23,262,568	\$ 6,389,918	\$ 4,985,868	\$ 4,574,510	\$ 1,679,136	\$ 1,678,809	\$ 429,157	\$ 3,524,807

T&D OP BASIS FOR FACTOR 11	7,557	1,638	0	3,650	352	0	0	1,918
FACTOR 11		0.2167	0.0000	0.4830	0.0465	0.0000	0.0000	0.2538
T&D Mnt BASIS FOR FACTOR 12	2,899	659	0	1,469	0	0	0	771
FACTOR 12		0.2274	0.0000	0.5068	0.0000	0.0000	0.0000	0.2657
A&G BASIS FOR FACTOR 15	347,490	76,298	49,379	74,315	4,629	0	103,293	39,573
FACTOR 15		0.2196	0.1421	0.2139	0.0133	0.0000	0.2973	0.1139
LABOR BASIS FOR FACTOR 16	236,230	55,529	44,305	37,860	2,485	0	75,670	20,389
FACTOR 16		0.2351	0.1875	0.1603	0.0105	0.0000	0.3203	0.0863
UPIS BASIS FOR FACTOR 17	23,462,623	6,439,997	5,022,342	4,615,380	1,688,357	1,686,844	457,588	3,551,784
FACTOR 17		0.2746	0.2141	0.1967	0.0720	0.0719	0.0195	0.1514
RATE BASE BASIS FOR FACTOR 18	23,262,568	6,389,918	4,985,868	4,574,510	1,679,136	1,678,809	429,157	3,524,807
FACTOR 18		0.2747	0.2143	0.1966	0.0722	0.0722	0.0184	0.1515
TOTAL COS BASIS FOR FACTOR 19	3,135,824	992,388	552,341	538,412	153,352	152,624	373,689	372,910
FACTOR 19		0.3166	0.1761	0.1717	0.0489	0.0487	0.1192	0.1189
TOTAL COS BASIS FOR FACTOR 20	2,098,300	999,509	558,340	542,451				
FACTOR 20		0.4763	0.2651	0.2585				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9944	-	-	-	-	-	0.0056
2	0.4640	0.5334	-	-	-	-	0.0026
3	0.4440	0.5104	-	-	-	-	0.0455
4	0.2274	-	0.5068	-	-	-	0.2658
5	0.2771	-	0.6175	-	-	-	0.1054
6	0.4468	0.5135	-	-	-	-	0.0397
7	0.2274	-	0.5068	-	-	-	0.2658

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9962	-	0.0038
11	0.2167	-	0.4830	0.0465	-	-	0.2538
12	0.2274	-	0.5068	-	-	-	0.2657
13	-	-	-	-	-	0.9987	0.0013
14	-	-	-	-	-	1.0000	-
15	0.2196	0.1421	0.2139	0.0133	-	0.2973	0.1139
16	0.2351	0.1875	0.1603	0.0105	-	0.3203	0.0863
17	0.2746	0.2141	0.1967	0.0720	0.0719	0.0195	0.1514
18	0.2747	0.2143	0.1966	0.0722	0.0722	0.0184	0.1515
19	0.3166	0.1761	0.1717	0.0489	0.0487	0.1192	0.1189
20	0.4763	0.2651	0.2585				

**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	1,423.08	0.6561
Commercial	469.81	0.2166
Industrial	20.28	0.0094
Other Public Authority	32.64	0.0150
Sales for Resale	211.44	0.0975
Private Fire Protection	1.87	0.0009
Public Fire Protection	10.13	0.0047
Total	<u>2,169</u>	<u>1.0002</u>

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.4666	(4)	(5)=(4)x 0.5334	(6)=(3)+(5)
Residential	0.6561	0.3061	0.7115	0.3795	0.6856
Commercial	0.2166	0.1011	0.1761	0.0939	0.1950
Industrial	0.0094	0.0044	0.0051	0.0027	0.0071
Other Public Authority	0.0150	0.0070	0.0122	0.0065	0.0135
Sales for Resale	0.0975	0.0455	0.0951	0.0507	0.0962
Private Fire Protection	0.0009	0.0004			0.0004
Public Fire Protection	0.0047	0.0022			0.0022
Total	<u>1.0002</u>	<u>0.4667</u>	<u>1.0000</u>	<u>0.5333</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,423	1.00	1,423	0.7114
Commercial	470	0.75	352	0.1761
Industrial	20	0.50	10	0.0051
Other Public Authority	33	0.75	24	0.0122
Sales for Resale	211	0.90	190	0.0951
Total	2,157		2,000	0.9999

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

	Maximum Day Ratio	Weight
Average Day	1.00	0.4666
Maximum Day Extra Capacity	1.14	0.5334
Total	2.14	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.4465	(4)	(5)=(4) X 0.5104	(6)	(7)=(6) X 0.0430	(8)=(3)+(5)+(7)
Residential	0.6561	0.2929	0.7114	0.3630			0.6559
Commercial	0.2166	0.0967	0.1761	0.0899			0.1866
Industrial	0.0094	0.0042	0.0051	0.0026			0.0068
Other Public Authority	0.0150	0.0067	0.0122	0.0062			0.0129
Sales for Resale	0.0975	0.0435	0.0951	0.0485			0.0920
Private Fire Protection	0.0009	0.0004			0.1558	0.0067	0.0071
Public Fire Protection	0.0047	0.0021			0.8442	0.0363	0.0384
Total	1.0002	0.4465	0.9999	0.5102	1.0000	0.0430	0.9997

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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.**

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.00 and the average daily system sendout for 2006 of 2,560 MGD. The system demand for fire protection is 2,000 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,490,000	0.4465
Maximum Day			
Extra Capacity	<u>1.14</u>	<u>2,846,262</u>	<u>0.5104</u>
Subtotal	<u>2.14</u>	5,336,262	0.9569
Fire Protection		<u>240,000</u>	<u>0.0430</u>
Total		<u>5,576,262</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).

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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 0.2287	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.5068	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.2645	
Residential	59.3	0.6561	0.1500	0.7178	0.3638			0.5138
Commercial	19.6	0.2166	0.0495	0.1693	0.0858			0.1353
Industrial	0.8	0.0094	0.0021	0.0035	0.0018			0.0039
Other Public Authority	1.4	0.0150	0.0034	0.0118	0.0060			0.0094
Sales for Resale	8.8	0.0975	0.0223	0.0975	0.0494			0.0717
Private Fire Protection	0.1	0.0009	0.0002			0.1558	0.0412	0.0414
Public Fire Protection	0.4	0.0047	0.0011			0.8442	0.2233	0.2244
Total	90.4	1.0002	0.2286	0.9999	0.5068	1.0000	0.2645	0.9999

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.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.22 and the average daily system sendout for 2006 of 2,490 MGD. The system demand for fire protection is 2,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,729	0.2287
Maximum Hour			
Extra Capacity	2.22	3,832	0.5068
Subtotal	3.22	5,561	0.7355
Fire Protection		2,000	0.2645
Total		7,561	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	59.3	3.50	207.5	0.7178
Commercial	19.6	2.50	48.9	0.1693
Industrial	0.8	1.20	1.0	0.0035
Other Public Authority	1.4	2.50	3.4	0.0118
Sales for Resale	8.8	3.20	28.2	0.0975
Total	89.9		289.1	0.9999

* 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 0.2786	(5)	(6)=(5) X 0.6175	(7)	(8)=(7) X 0.1039	(9)=(4)+(6)+(8)
Residential	59.3	0.6560	0.1828	0.7178	0.4432			0.6260
Commercial	19.6	0.2168	0.0604	0.1693	0.1045			0.1649
Industrial	0.8	0.0088	0.0025	0.0035	0.0022			0.0047
Other Public Authority	1.4	0.0155	0.0043	0.0118	0.0073			0.0116
Sales for Resale	8.8	0.0972	0.0271	0.0975	0.0602			0.0873
Private Fire Protection	0.1	0.0011	0.0003			0.1558	0.0162	0.0165
Public Fire Protection	0.4	0.0044	0.0012			0.8442	0.0877	0.0889
Total	90.4	0.9998	0.2786	0.9999	0.6174	1.0000	0.1039	0.9999

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	31.09	0.2786
Extra Capacity Maximum Hour	<u>2.22</u>	<u>68.91</u>	<u>0.6175</u>
Total	<u><u>3.22</u></u>	<u><u>100.00</u></u>	<u><u>0.8961</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 0.1358	(4)	(5)=(4)X 0.8642	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.6856	0.0931	0.6559	0.5668	0.5138	0.0000	0.6599
Commercial	0.1950	0.0265	0.1866	0.1613	0.1353	0.0000	0.1878
Industrial	0.0071	0.0010	0.0068	0.0059	0.0039	0.0000	0.0069
Other Public Authority	0.0135	0.0018	0.0129	0.0111	0.0094	0.0000	0.0129
Sales for Resale	0.0962	0.0131	0.0920	0.0795	0.0717	0.0000	0.0926
Private Fire Protection	0.0004	0.0001	0.0071	0.0061	0.0414	0.0000	0.0062
Public Fire Protection	0.0022	0.0003	0.0384	0.0332	0.2244	0.0000	0.0335
Total	1.0000	0.1359	0.9997	0.8639	0.9999	0.0000	0.9998

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	165	0.1358
Associated with Maximum Day and Fire	1,050	0.8642
Associated with Maximum Hour	0	0.0000
Total	1,215	1.0000

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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 (1)	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor (6)=(3)+(5)
	Allocation Factor 3 (2)	Weighted Factor (3)=(2)X 0.0000	Allocation Factor 4 (4)	Weighted Factor (5)=(4)X 1.0000	
Residential	0.6559	0.0000	0.5138	0.5138	0.5138
Commercial	0.1866	0.0000	0.1353	0.1353	0.1353
Industrial	0.0068	0.0000	0.0039	0.0039	0.0039
Other Public Authority	0.0129	0.0000	0.0094	0.0094	0.0094
Sales for Resale	0.0920	0.0000	0.0717	0.0717	0.0717
Private Fire Protection	0.0071	0.0000	0.0414	0.0414	0.0414
Public Fire Protection	0.0384	0.0000	0.2244	0.2244	0.2244
Total	0.9997	0.0000	0.9999	0.9999	0.9999

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

	Total Footage of Mains	Weight
Transmission Mains	73,249	0.0000
Distribution Mains	408,720	1.0000
Total	481,969	1.0000

USE MAX HOUR @ 100% NO FUNTIONALIZATION OF MAINS

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification <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	62,570	0.7729
Commercial	15,245	0.1883
Industrial	308	0.0038
Other Public Authority	1,796	0.0222
Sales for Resale	1,036	0.0128
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>80,955</u></u>	<u><u>1.0000</u></u>

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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	59,764	0.8824
Commercial	6,724	0.0993
Industrial	180	0.0027
Other Public Authority	670	0.0099
Sales for Resale	133	0.0020
Private Fire Protection	<u>255</u>	<u>0.0038</u>
Total	<u><u>67,726</u></u>	<u><u>1.0001</u></u>

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FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 3,972	0.5257
Commercial	1,041	0.1377
Industrial	29	0.0039
Other Public Authority	75	0.0100
Sales for Resale	521	0.0689
Private Fire Protection	299	0.0395
Public Fire Protection	1,619	0.2143
Total	<u>7,556</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	\$ 1,489	0.5138
Commercial	392	0.1353
Industrial	11	0.0039
Other Public Authority	27	0.0094
Sales for Resale	208	0.0717
Private Fire Protection	120	0.0414
Public Fire Protection	651	0.2244
Total	<u>\$2,899</u>	<u>0.9999</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	58,909	0.9088
Commercial	5,181	0.0799
Industrial	129	0.0020
Other Public Authority	457	0.0070
Sales for Resale	48	0.0007
Private Fire Protection	87	0.0013
Public Fire Protection	0	0.0000
Total	<u>64,810</u>	<u>0.9997</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	58,909	0.9102
Commercial	5,181	0.0800
Industrial	129	0.0020
Other Public Authority	457	0.0071
Sales for Resale	48	0.0007
Total	<u>64,723</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification <u>(1)</u>	Operation & Maintenance Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$236,372	0.6804
Commercial	47,027	0.1354
Industrial	1,454	0.0042
Other Public Authority	3,457	0.0100
Sales for Resale	19,548	0.0563
Private Fire Protection	6,249	0.0180
Public Fire Protection	<u>33,329</u>	<u>0.0959</u>
 Total	 <u><u>\$347,437</u></u>	 <u><u>1.0002</u></u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$166,105	0.7032
Commercial	32,823	0.1390
Industrial	1,044	0.0044
Other Public Authority	2,408	0.0102
Sales for Resale	13,433	0.0569
Private Fire Protection	3,226	0.0137
Public Fire Protection	17,164	0.0727
Total	<u>\$236,202</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	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$14,348,660	0.6115
Commercial	3,590,998	0.1531
Industrial	114,328	0.0049
Other Public Authority	270,100	0.0115
Sales for Resale	1,583,788	0.0675
Private Fire Protection	385,571	0.0164
Public Fire Protection	3,166,213	0.1350
Total	<u>\$23,459,658</u>	<u>0.9999</u>

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

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$14,220,251	0.6113
Commercial	3,561,942	0.1531
Industrial	113,409	0.0049
Other Public Authority	267,941	0.0115
Sales for Resale	1,571,273	0.0676
Private Fire Protection	382,149	0.0164
Public Fire Protection	<u>3,142,669</u>	<u>0.1351</u>
Total	<u><u>\$23,259,634</u></u>	<u><u>0.9999</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	\$2,027,725	0.6467
Commercial	478,494	0.1526
Industrial	15,840	0.0051
Other Public Authority	35,540	0.0113
Sales for Resale	204,763	0.0653
Private Fire Protection	45,261	0.0144
Public Fire Protection	<u>327,670</u>	<u>0.1045</u>
Total	<u><u>\$3,135,292</u></u>	<u><u>0.9999</u></u>

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

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	54,973.00	54,973.00	3,063.30	3,063.30	69.07	69.07	209.37	209.37	0.00	0.00	58,314.74	58,314.74
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	3,607.60	6,132.92	873.80	1,485.46	0.00	0.00	48.00	81.60	0.00	0.00	4,529.40	7,699.98
1-1/2	3.5	234.60	821.10	354.50	1,240.75	24.00	84.00	80.00	280.00	0.00	0.00	693.10	2,425.85
2	4.3	81.10	348.73	620.20	2,666.86	36.00	154.80	95.00	408.50	0.00	0.00	832.30	3,578.89
3	19.0	6.10	115.90	198.40	3,769.60	0.00	0.00	12.00	228.00	36.00	684.00	252.50	4,797.50
4	29.3	6.10	178.73	21.10	618.23	0.00	0.00	0.00	0.00	12.00	351.60	39.20	1,148.56
6	48.4	0.00	0.00	49.60	2,400.64	0.00	0.00	12.17	588.87	0.00	0.00	61.77	2,989.51
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
												64,723.00	
Total		58,908.50	62,570.38	5,180.90	15,244.84	129.07	307.87	456.53	1,796.33	48.00	1,035.60	64,723.00	80,955.02

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

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	54,973.00	54,973.00	3,063.30	3,063.30	69.07	69.07	209.37	209.37	0.00	0.00	0.00	0.00	58,314.74	58,314.74
1	1.17	3,607.60	4,220.89	873.80	1,022.35	0.00	0.00	48.00	56.16	0.00	0.00	0.00	0.00	4,529.40	5,299.40
1-1/2	1.58	234.60	370.67	354.50	560.11	24.00	37.92	80.00	126.40	0.00	0.00	0.00	0.00	693.10	1,095.10
2	2.04	81.10	165.44	620.20	1,265.21	36.00	73.44	95.00	193.80	0.00	0.00	1.00	2.04	833.30	1,699.93
3	2.73	6.10	16.65	198.40	541.63	0.00	0.00	12.00	32.76	36.00	98.28	1.00	2.73	253.50	692.06
4	2.88	6.10	17.57	21.10	60.77	0.00	0.00	0.00	0.00	12.00	34.56	6.00	17.28	45.20	130.18
6	4.24	0.00	0.00	49.60	210.30	0.00	0.00	12.17	51.59	0.00	0.00	35.00	148.40	96.77	410.29
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	55.84	8.00	55.84
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		58,908.50	59,764.23	5,180.90	6,723.67	129.07	180.43	456.53	670.07	48.00	132.84	54.00	254.79	64,777.00	67,726.02

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT**

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	1	4	
3 -inch	9.00	1	9	
4 -inch	16.00	6	96	
6 -inch	36.00	35	1,260	
8 -inch	64.00	8	512	
10 -inch	100.00	3	300	
12 -inch	144.00	0	0	
Private Hydrants	32.75	33	1,081	
Total Private Fire Protection		87	3,262	0.1558
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
6" Valve	2- 2-1/2" & 1- 4.5"	0	0	
6" Valve	2- 2-1/2" & 1- 4"	620	17,670	
Total Public Fire Protection		620	17,670	0.8442
Total Fire Protection		707	20,932	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 8,000,042	88.2%	\$ 7,895,444	86.7%	\$ 8,542,731	88.9%	\$ 647,287	8.2%
Commercial	803,630	8.9%	\$ 951,027	10.4%	\$ 803,630	8.3%	(147,397)	-15.5%
Industrial	1,858	0.0%	\$ 2,059	0.0%	\$ 1,858	0.0%	(201)	-9.8%
Public Authority	124,691	1.4%	\$ 127,391	1.4%	\$ 124,690	1.3%	(2,701)	-2.1%
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	140,707	1.6%	\$ 135,567	1.5%	\$ 140,707	1.5%	5,140	
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	9,070,927	100.1%	9,111,488	100.0%	9,613,616	100.0%	502,128	5.5%
Other Revenues	271,344		271,344		271,344		-	0.0%
Total	\$ 9,342,272		\$ 9,382,832		\$ 9,884,960		\$ 502,128	5.4%

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: St. Charles

Case No. WR-2007-0216
STAFF - ST CHARLES
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	2,858,180	\$7,895,444	2,858,180	\$8,542,731	\$647,287	8.20%
5	Commercial	432,954	951,027	432,954	803,630	(147,397)	-15.50%
6	Industrial	1,362	2,059	1,362	1,858	(201)	-9.76%
7	Other Public Authority	66,777	127,391	66,777	124,690	(2,701)	-2.12%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	135,567	0	140,707	5,140	3.79%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>3,359,273</u>	<u>9,111,488</u>	<u>3,359,273</u>	<u>9,613,616</u>	<u>\$502,128</u>	<u>5.51%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		271,344		271,344	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0		
23							
24			<u>\$9,382,832</u>		<u>\$9,884,960</u>	<u>502,128</u>	<u>5.35%</u>
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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: St. Charles

Case No. WR-2007-0216
 STAFF - ST CHARLES
 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	328,214		\$7.08	\$2,323,752	328,214		\$ 8.00	\$2,625,674	\$301,922	12.99%
5	3/4" Monthly	0		\$9.06	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	14,379		\$12.84	184,627	14,379		\$ 9.23	132,682	(51,945)	-28.14%
7	1-1/2" Monthly	377		\$22.33	8,429	377		\$ 12.33	4,654	(3,775)	-44.79%
8	2" Monthly	206		\$33.71	6,941	206		\$ 14.28	2,940	(4,001)	-57.64%
9	3" Monthly	0		\$60.24	0	0		\$ 34.11	0	0	0.00%
10	4" Monthly	0		\$98.15	0	0		\$ 47.31	0	0	0.00%
11	6" Monthly	0		\$192.93	0	0		\$ 74.03	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 160.42	0	0	0.00%
13	10" Monthly	0		\$520.92	0	0		\$ -	0	0	0.00%
14	12" Monthly	0		\$859.27	0	0		\$ -	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,822,453	\$1.8898	5,333,871		2,822,453	\$2.0211	5,704,571	370,700	6.95%
19	Second Block		35,727	\$1.0587	37,824		35,727	2.0211	72,210	34,386	90.91%
20	Third Block		0	\$0.8170	0		0	2.0211	0	0	0.00%
21	Fourth Block		0	\$0.5502	0		0	2.0211	0	0	0.00%
22											
23											
24	Total		<u>2,858,180</u>		<u>\$7,895,444</u>		<u>2,858,180</u>		<u>\$8,542,731</u>	<u>\$647,287</u>	<u>8.20%</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: St. Charles

Case No. WR-2007-0216
 STAFF - ST CHARLES
 Page 2 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	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	4,774		\$7.08	\$33,798	4,774		\$ 8.00	\$38,190	\$4,392	12.99%
5	3/4" Monthly	0		\$9.06	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	2,441		\$12.84	31,338	2,441		\$ 9.23	22,521	(8,817)	-28.14%
7	1-1/2" Monthly	2,124		\$22.33	47,429	2,124		\$ 12.33	26,184	(21,245)	-44.79%
8	2" Monthly	1,985		\$33.71	66,925	1,985		\$ 14.28	28,350	(38,575)	-57.64%
9	3" Monthly	76		\$60.24	4,594	76		\$ 34.11	2,601	(1,993)	-43.38%
10	4" Monthly	116		\$98.15	11,342	116		\$ 47.31	5,467	(5,875)	-51.80%
11	6" Monthly	15		\$192.93	2,898	15		\$ 74.03	1,112	(1,786)	-61.63%
12	8" Monthly	25		\$306.65	7,796	25		\$ 160.42	4,079	(3,717)	-47.68%
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		299,041	\$1.9952	596,647		299,041	\$1.5593	466,309	(130,338)	-21.85%
19	Second Block		128,371	\$1.1177	143,480		128,371	1.5593	200,175	56,695	39.51%
20	Third Block		5,542	\$0.8625	4,780		5,542	1.5593	8,642	3,862	80.79%
21	Fourth Block		0	\$0.5809	0		0	1.5593	0	0	0.00%
22											
23											
24	Total		<u>432,954</u>		<u>\$951,027</u>		<u>432,954</u>		<u>\$803,630</u>	<u>(\$147,397)</u>	<u>-15.50%</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: St. Charles

Case No. WR-2007-0216
 STAFF - ST CHARLES
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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	0		\$7.08	\$0	0		\$ 8.00	\$0	\$0	0.00%
5	3/4" Monthly	0		\$9.06	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	0		\$12.84	0	0		\$ 9.23	0	0	0.00%
7	1-1/2" Monthly	0		\$22.33	0	0		\$ 12.33	0	0	0.00%
8	2" Monthly	1		\$33.71	34	1		\$ 14.28	14	(20)	-58.82%
9	3" Monthly	0		\$60.24	0	0		\$ 34.11	0	0	0.00%
10	4" Monthly	0		\$98.15	0	0		\$ 47.31	0	0	0.00%
11	6" Monthly	0		\$192.93	0	0		\$ 74.03	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 160.42	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		740	\$1.8612	1,377		740	\$1.3543	1,002	(375)	-27.23%
19	Second Block		622	\$1.0427	648		622	1.3543	842	194	29.94%
20	Third Block		0	\$0.8044	0		0	1.3543	0	0	0.00%
21	Fourth Block		0	\$0.5419	0		0	1.3543	0	0	0.00%
22											
23											
24	Total		<u>1,362</u>		<u>\$2,059</u>		<u>1,362</u>		<u>\$1,858</u>	<u>(\$201)</u>	<u>-9.76%</u>
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36											
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39											

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: St. Charles

Case No. WR-2007-0216
 STAFF - ST CHARLES
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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	6		\$7.08	\$42	6		\$ 8.00	\$48	\$6	14.29%
5	3/4" Monthly	0		\$9.06	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	5		\$12.84	64	5		\$ 9.23	46	(18)	-28.13%
7	1-1/2" Monthly	5		\$22.33	112	5		\$ 12.33	62	(50)	-44.64%
8	2" Monthly	24		\$33.71	812	24		\$ 14.28	344	(468)	-57.64%
9	3" Monthly	14		\$60.24	852	14		\$ 34.11	482	(370)	-43.43%
10	4" Monthly	10		\$98.15	974	10		\$ 47.31	470	(504)	-51.75%
11	6" Monthly	4		\$192.93	688	4		\$ 74.03	264	(424)	-61.63%
12	8" Monthly	0		\$306.65	0	0		\$ 160.42	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		33,351	\$2.3919	79,771		33,351	\$1.8416	61,417	(18,354)	-23.01%
19	Second Block		31,097	\$1.3399	41,667		31,097	1.8416	57,267	15,600	37.44%
20	Third Block		2,330	\$1.0341	2,409		2,330	1.8416	4,290	1,881	78.08%
21	Fourth Block		0	\$0.6963	0		0	1.8416	0	0	0.00%
22											
23											
24	Total		<u>66,777</u>		<u>\$127,391</u>		<u>66,777</u>		<u>\$124,690</u>	<u>(\$2,701)</u>	<u>-2.12%</u>
25											
26											
27											
28											
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32											
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34											
35											
36											
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38											
39											

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 - ST CHARLES

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

District 3, Changes											
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	Minimum Charge:										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 8.00	\$0	\$0	0.00%
5	3/4" Monthly	0		\$9.06	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	0		\$12.84	0	0		\$ 9.23	0	0	0.00%
7	1-1/2" Monthly	0		\$22.33	0	0		\$ 12.33	0	0	0.00%
8	2" Monthly	0		\$33.71	0	0		\$ 14.28	0	0	0.00%
9	3" Monthly	0		\$60.24	0	0		\$ 34.11	0	0	0.00%
10	4" Monthly	0		\$98.15	0	0		\$ 47.31	0	0	0.00%
11	6" Monthly	0		\$192.93	0	0		\$ 74.03	0	0	0.00%
12	8" Monthly	0		\$306.65	0	0		\$ 160.42	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	Volumetric Charges:										
18	First Block		0	\$1.9548	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	\$1.0951	0		0	0.0000	0	0	0.00%
20	Third Block		0	\$0.8451	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	\$0.5691	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											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											

**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: St. Charles

Case No. WR-2007-0216
STAFF - ST CHARLES
Page 6 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	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$0.00	\$0	0		\$ 8.00	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	0		0.00	0	0		\$ 9.23	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0		\$ 12.33	0	0	0.00%
8	2" Monthly	0		0.00	0	0		\$ 14.28	0	0	0.00%
9	3" Monthly	0		0.00	0	0		\$ 34.11	0	0	0.00%
10	4" Monthly	0		0.00	0	0		\$ 47.31	0	0	0.00%
11	6" Monthly	0		0.00	0	0		\$ 74.03	0	0	0.00%
12	8" Monthly	0		0.00	0	0		\$ 160.42	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											
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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: St. Charles

Case No. WR-2007-0216
STAFF - ST CHARLES
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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	14	\$822.12	\$11,510	853.29	\$11,946	\$436	3.79%
5								
6	2"	12	117.84	1,414	122.31	1,468	54	3.82%
7								
8	3"	0	202.44	0	210.12	0	0	0.00%
9								
10	4"	18	321.24	5,782	333.42	6,002	220	3.80%
11								
12	6"	67	658.80	44,140	683.78	45,813	1,673	3.79%
13								
14	8"	58	1,133.64	65,751	1,176.63	68,244	2,493	3.79%
15								
16	10"	4	1,742.40	6,970	1,808.47	7,234	264	3.79%
17								
18	12"	0	2,484.36	0	2,578.56	0	0	0.00%
19								
20								
21								
22	Total	173		\$135,567		\$140,707	\$5,140	3.79%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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	(328)	(284)	(37)	(0)	(6)	0	(0)	(1)
Purchased Water	1	653,202	553,066	83,806	261	12,933	0	457	2,743
TOTAL SS EXPENSE - OPERATION		652,874	552,782	83,769	261	12,928	0	457	2,743
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	9	8	1	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	257	223	29	0	4	0	0	0
Misc Plant Maint SS	2	3,284	2,848	371	1	57	0	1	6
TOTAL SS EXPENSE - MAINTENANCE		3,551	3,079	401	1	62	0	1	7
TOTAL SS EXPENSE		656,425	555,860	84,170	262	12,989	0	458	2,750
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	28,618	24,230	3,672	11	567	0	20	120
Labor & Exp Oper Pump	6	27,494	22,792	2,936	5	451	0	187	1,122
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		56,111	47,023	6,608	17	1,018	0	207	1,242

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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	1,583	1,312	169	0	26	0	11	65
Pump Equip Maint P	6	30,364	25,172	3,243	6	498	0	206	1,239
Pump Equip Maint P	6	105	87	11	0	2	0	1	4
TOTAL PUMPING EXPENSES - MAINTENANCE		32,052	26,571	3,423	6	526	0	218	1,308
TOTAL PUMPING EXPENSES		88,163	73,594	10,031	23	1,543	0	425	2,550
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	341	296	39	0	6	0	0	1
Misc Exp Oper WT	2	(1,048)	(909)	(118)	(0)	(18)	0	(0)	(2)
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		(707)	(613)	(80)	(0)	(12)	0	(0)	(1)
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	898	779	101	0	16	0	0	2
TOTAL WT EXPENSE - MAINTENANCE		898	779	101	0	16	0	0	2
TOTAL WT EXPENSE		191	166	22	0	3	0	0	0
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	188	136	15	0	2	0	5	29
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	2,769	1,821	220	1	34	0	99	595
TD Lines Exp	7	211,364	146,687	17,712	42	2,727	0	6,320	37,877
TD Lines Exp	7	7,354	5,104	616	1	95	0	220	1,318
Meter Expense	9	70	62	6	0	2	0	0	0
Meter Expense	9	(132)	(118)	(11)	(0)	(3)	0	0	0
Customer Install Exp	10	34,126	31,765	1,450	3	167	0	741	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	66,990	48,575	5,239	13	790	0	1,936	10,430

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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	489	355	38	0	6	0	14	76
Misc Exp Oper TD	11	4,404	3,193	344	1	52	0	127	686
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		327,623	237,580	25,630	62	3,871	0	9,462	51,010
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	27,762	19,267	2,326	6	358	0	830	4,975
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	15,472	14,401	658	2	76	0	336	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	8,966	7,983	750	1	234	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	7,217	0	0	0	0	0	0	7,217
Misc Plant Maint TD	12	25,623	17,964	1,609	3	287	0	502	5,258
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	54,007	37,864	3,392	5	605	0	1,059	11,082
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		139,047	97,479	8,734	16	1,560	0	2,727	28,532
TOTAL T & D EXPENSE		466,670	335,059	34,364	78	5,431	0	12,189	79,542
CUSTOMER ACCOUNTS									
Supervision CA	13	14,327	13,760	463	0	33	0	72	0
Meter Reading Exp CA	14	141,100	136,175	4,586	0	325	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(41)	(39)	(1)	0	(0)	0	0	0
Cust Rec & Collection CA	13	146,058	140,275	4,718	0	336	0	730	0
Cust Rec & Collection CA	13	124,299	119,377	4,015	0	286	0	621	0
Uncollectible Accts	13	59,142	56,800	1,910	0	136	0	296	0
Misc Cust Accts Exp CA	13	1,293	1,242	42	0	3	0	6	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	11,745	11,280	379	0	27	0	59	0
Cust Serv & Info Exp CA	13	1,908	1,832	62	0	4	0	10	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		499,832	480,701	16,173	0	1,150	0	1,794	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	86,618	73,036	4,816	9	641	0	1,213	6,895
Other Supplies & Exp AG	15	27	23	1	0	0	0	0	2
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	104,131	87,804	5,790	10	771	0	1,458	8,289
Mgmt Fees-Corporate/Shared Service Center	15	335,003	282,475	18,626	34	2,479	0	4,690	26,666
Mgmt Fees-Call Center	13	225,941	216,994	7,298	0	520	0	1,130	0
Mgmt Fees-Belleveille Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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)
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	361,906	305,159	20,122	36	2,678	0	5,067	28,808
Outside Services AG	15	25,159	21,214	1,399	3	186	0	352	2,003
Outside Services AG	15	38,439	32,411	2,137	4	284	0	538	3,060
Property Insurance	15	(6,376)	(5,376)	(355)	(1)	(47)	0	(89)	(508)
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	166,538	138,627	10,076	17	1,349	0	2,598	13,856
Employee Pension & Benefits	16	225,683	187,858	13,654	23	1,828	0	3,521	18,777
Employee Pension & Benefits	16	158,560	131,986	9,593	16	1,284	0	2,474	13,192
Employee Pension & Benefits	16	13,945	11,608	844	1	113	0	218	1,160
Reg Commision Exp	15	5,958	5,024	331	1	44	0	83	474
Rents AG	15	8,176	6,894	455	1	60	0	114	651
Goodwill Advertising Expense	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	153,760	129,650	8,549	15	1,138	0	2,153	12,239
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,903,467	1,625,385	103,336	168	13,329	0	25,519	135,564
General Plant Maint AG	15	12,900	10,877	717	1	95	0	181	1,027
General Plant Maint AG	15	5,124	4,321	285	1	38	0	72	408
TOTAL A & G EXPENSE - MAINTENANCE		18,024	15,198	1,002	2	133	0	252	1,435
TOTAL A & G EXPENSE		1,921,491	1,640,583	104,338	170	13,462	0	25,771	136,999
Total Operation & Maintenance Expenses		3,632,772	3,085,963	249,097	533	34,579	0	40,637	221,840

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DEPRECIATION EXPENSE									
Struct & Imp P	6	25,814	21,400	2,757	5	423	0	176	1,053
Struct & Imp WT	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	25,228	17,508	2,114	5	325	0	754	4,521
Struct & Imp Offices	15	8,320	7,015	463	1	62	0	116	662
Struct & Imp Store,Shop,Gar	15	1,210	1,020	67	0	9	0	17	96
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	5,011	4,154	535	1	82	0	34	204
Pump Equip Electric	6	54,800	45,429	5,853	11	899	0	373	2,236
Pump Equip Other	7	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	453	393	51	0	8	0	0	1
Dist Reservoirs & Standpipe	5	36,478	23,988	2,896	7	445	0	1,306	7,832
Elevated Tanks & Standpipes	5	2,975	1,956	236	1	36	0	106	639
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	250,262	173,682	20,972	50	3,228	0	7,483	44,847
TD Mains 4 & Less "	4	7,997	5,550	670	2	103	0	239	1,433
TD Mains 6 to 8" "	4	125,201	86,890	10,492	25	1,615	0	3,744	22,436
TD Mains 10 to 16" "	3	240,045	191,604	24,965	72	3,841	0	2,785	16,779
TD Mains 18 & Grtr "	3	118,016	94,201	12,274	35	1,888	0	1,369	8,249
Fire Mains	8	4,390	0	0	0	0	0	0	4,390
Services	10	190,141	176,983	8,081	19	932	0	4,126	0
Meters Bronze Case	9	43,403	38,642	3,629	4	1,133	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	4,647	4,137	388	0	121	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	87,024	77,477	7,275	9	2,271	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	79,394	0	0	0	0	0	0	79,394
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	79	55	7	0	1	0	2	14
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	4,540	3,828	252	0	34	0	64	361
Comp & Periph Equip	15	18,631	15,710	1,036	2	138	0	261	1,483
Computer Software	15	38,671	32,608	2,150	4	286	0	541	3,078
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	38	32	2	0	0	0	1	3
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

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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)
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	26	22	1	0	0	0	0	2
Tools, Shop, Garage Equip	15	9,846	8,302	547	1	73	0	138	784
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	217	188	25	0	4	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	5,674	4,785	315	1	42	0	79	452
Comm Equip Non-Telephone	15	1,037	875	58	0	8	0	15	83
Comm Equip Telephone	15	562	474	31	0	4	0	8	45
Misc Equipment	16	7,638	6,357	462	1	62	0	119	635
Other Tangible Property	15	42,760	36,055	2,377	4	316	0	599	3,404
Total Depreciation Expense		1,440,531	1,081,321	110,983	261	18,390	0	24,454	205,117
Amort-Other UP, Dep CIAC, CORemoval	18	5,291	3,865	435	1	71	0	94	823
Taxes Other Than Income									
Utility Reg Assessment Fee	19	62,519	48,827	4,745	13	738	0	944	7,240
Property Taxes	18	716,722	523,565	58,986	143	9,676	0	12,758	111,450
FUTA	16	1,045	870	63	0	8	0	16	87
FICA	16	64,324	53,543	3,892	6	521	0	1,003	5,352
SUTA	16	2,714	2,259	164	0	22	0	42	226
Other Taxes & Licenses	15	18,402	15,516	1,023	2	136	0	258	1,465
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		865,726	644,582	68,874	164	11,101	0	15,021	125,819
Income Taxes	18	917,304	670,091	75,494	183	12,384	0	16,328	142,641
Utility Income Available for Return	18	2,481,619	1,812,823	204,237	496	33,502	0	44,173	385,892
Total Cost of Service		9,343,243	7,298,645	709,120	1,639	110,027	0	140,707	1,082,132
Less: Other Water Revenues	19	271,344	271,344						
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		271,344	271,344	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 9,071,899	\$ 7,027,301	\$ 709,120	\$ 1,639	\$ 110,027	\$ -	\$ 140,707	\$ 1,082,132
Reallocation of Public Fire	20		972,741	94,509	218	14,664	0	0	(1,082,132)
Total		\$ 9,071,899	\$ 8,000,042	\$ 803,630	\$ 1,858	\$ 124,691	\$ -	\$ 140,707	\$ -
		\$ 271,344	\$ 271,344						
		\$ 9,343,243	\$ 8,271,386						

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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)	
RATE BASE										0.0
Organization	17	\$ 7,358	\$ 5,374	\$ 606	\$ 1	\$ 99	\$ -	\$ 131	\$ 1,146	0.0
Franchises	17	12,572	9,183	1,036	3	170	0	224	1,957	0.0
Land & Ld Rights SS	2	5,308	4,603	600	2	92	0	2	10	0.0
Land & Ld Rights P	6	1,193	989	127	0	20	0	8	49	0.0
Land & Ld Rights WT	2	5,372	4,858	607	2	93	0	2	10	0.0
Land & Ld Rights TD	7	314,898	218,539	26,388	63	4,062	0	9,415	56,430	0.0
Land & Land Rights AG	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp P	6	1,492,156	1,236,997	159,362	298	24,471	0	10,147	60,880	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	944,876	655,744	79,181	189	12,189	0	28,252	169,322	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	346,653	292,298	19,274	35	2,565	0	4,853	27,594	(34.7)
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	50,402	42,499	2,802	5	373	0	706	4,012	(5.0)
Struct & Imp Misc	15	977	824	54	0	7	0	14	78	(0.1)
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	0	0	0	0	0	0	0	0	0.0
Supply Mains	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	250,571	207,723	26,761	50	4,109	0	1,704	10,223	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	2,245,914	1,861,863	239,864	449	36,833	0	15,272	91,633	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Stratmanl	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	72,907	60,440	7,786	15	1,196	0	496	2,975	0.0
WT Equip Non-Media	2	16,283	14,119	1,840	5	283	0	5	31	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 {	2	0	0	0	0	0	0	0	0	0.0

MISSOURI-AMERICAN WATER COMPANY

ST. CHARLES 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)
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	1,621,258	1,066,139	128,728	324	19,779	0	58,041	348,084	(162.1)
Elevated Tanks & Standpipes	5	132,216	86,945	10,498	26	1,613	0	4,733	28,387	(13.2)
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	16,684,163	11,578,809	1,398,133	3,337	215,226	0	498,856	2,989,802	0.0
TD Mains 4 & Less "	4	533,126	369,989	44,676	107	6,877	0	15,940	95,536	0.0
TD Mains 6 to 8" "	4	8,346,757	5,792,649	699,458	1,669	107,673	0	249,568	1,495,739	0.0
TD Mains 10 to 16" "	3	16,003,031	12,773,619	1,664,315	4,801	256,048	0	185,635	1,118,612	0.0
TD Mains 18 & Grtr "	3	7,867,745	6,280,034	818,245	2,360	125,884	0	91,266	549,955	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	292,653	0	0	0	0	0	0	292,653	0.0
Services	10	6,173,406	5,746,206	262,370	617	30,250	0	133,963	0	0.0
Meters Bronze Case	9	1,786,146	1,590,206	149,322	179	46,618	0	0	0	178.6
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	191,226	170,249	15,986	19	4,991	0	0	0	19.1
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	3,581,236	3,188,374	299,391	358	93,470	0	0	0	358.1
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	4,135,109	0	0	0	0	0	0	4,135,109	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	3,964	2,751	332	1	51	0	119	710	0.0
Other P/E CPS	15	11,520	9,714	641	1	85	0	161	917	(1.2)
Office Furniture & Equip	15	113,509	95,711	6,311	11	840	0	1,589	9,035	(11.4)
Comp & Periph Equip	15	130,379	109,936	7,249	13	965	0	1,825	10,378	(13.0)
Computer Software	15	270,617	228,185	15,046	27	2,003	0	3,789	21,541	(27.1)
Comp Software Personal	15	113,374	95,597	6,304	11	839	0	1,587	9,025	(11.3)
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0.0
Other Office Equipment	15	577	486	32	0	4	0	8	46	(0.1)
Trans Equip Lt Duty Trks	15	148,320	125,063	8,247	15	1,098	0	2,076	11,806	(14.8)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	6,076	5,123	338	1	45	0	85	484	(0.6)
Trans Equip Other	15	860	725	48	0	6	0	12	68	(0.1)
Stores Equipment	15	907	765	50	0	7	0	13	72	(0.1)
Tools,Shop,Garage Equip	15	196,913	166,037	10,948	20	1,457	0	2,757	15,674	(19.7)
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	5,427	4,706	613	2	94	0	2	10	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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)	
Power Operated Equipment	15	83,202	70,156	4,626	8	616	0	1,165	6,623	(8.3)
Comm Equip Non-Telephone	15	20,745	17,492	1,153	2	154	0	290	1,651	(2.1)
Comm Equip Telephone	15	8,420	7,100	468	1	62	0	118	670	(0.8)
Misc Equipment	15	152,750	128,799	8,493	15	1,130	0	2,139	12,159	(15.3)
Other Tangible Property	17	855,198	624,637	70,468	171	11,545	0	15,223	133,154	0.0
Total Utility Plant in Service		75,238,271	54,952,055	6,198,780	15,214	1,015,995	0	1,342,189	11,714,251	214.9
Other Rate Base Items										0.0
Add:										0.0
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	(140,100)	(118,132)	(7,790)	(14)	(1,037)	0	(1,961)	(11,152)	14.0
Materials and Supplies	15	128,860	108,655	7,165	13	954	0	1,804	10,257	(12.9)
Prepayments	15	27,813	23,452	1,546	3	206	0	389	2,214	(2.8)
OPEB's Contributed to External Fund	16	168,982	140,661	10,223	17	1,369	0	2,636	14,059	(16.9)
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										0.0
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0	0.0
Deferred Income Taxes	17	(404,639)	(295,549)	(33,342)	(81)	(5,463)	0	(7,203)	(63,002)	0.0
Pensions	16	0	0	0	0	0	0	0	0	0.0
Total Other Rate Base Elements		(219,084)	(140,914)	(22,197)	(62)	(3,971)	0	(4,334)	(47,624)	(18.6)
Total Original Cost Measure of Value		\$ 75,019,186	\$ 54,811,142	\$ 6,176,583	\$ 15,151	\$ 1,012,024	\$ -	\$ 1,337,855	\$ 11,666,628	196.3

T&D OP BASIS FOR FACTOR 11	255,552	185,321	19,994	48	3,021	0	7,379	39,789	(0.3)
FACTOR 11		0.7251	0.0782	0.0002	0.0118	0.0000	0.0289	0.1557	0.9999
T&D Mnt BASIS FOR FACTOR 12	59,417	41,651	3,734	8	668	0	1,166	12,192	0.9
FACTOR 12		0.7011	0.0628	0.0001	0.0112	0.0000	0.0196	0.2052	1.0000
A&G BASIS FOR FACTOR 15	1,029,461	868,084	57,282	91	7,617	0	14,389	81,978	(20.7)
FACTOR 15		0.8432	0.0556	0.0001	0.0074	0.0000	0.0140	0.0796	0.9999
LABOR BASIS FOR FACTOR 16	828,118	689,320	50,076	89	6,746	0	12,940	68,916	(30.8)
FACTOR 16		0.8324	0.0605	0.0001	0.0081	0.0000	0.0156	0.0832	0.9999
UPIS BASIS FOR FACTOR 17	74,363,142	54,312,862	6,126,670	15,039	1,004,181	0	1,326,612	11,577,994	214.9
FACTOR 17		0.7304	0.0824	0.0002	0.0135	0.0000	0.0178	0.1557	1.0000
RATE BASE BASIS FOR FACTOR 18	75,019,186	54,811,142	6,176,583	15,151	1,012,024	0	1,337,855	11,666,628	196.3
FACTOR 18		0.7305	0.0823	0.0002	0.0135	0.0000	0.0178	0.1555	0.9998
TOTAL COS BASIS FOR FACTOR 19	9,274,767	7,244,794	704,044	1,626	109,245	0	139,680	1,074,418	(958.6)
FACTOR 19		0.7810	0.0759	0.0002	0.0118	0.0000	0.0151	0.1158	0.9998
COS w/o Fire Factor 20	8,119,432	7,298,645	709,120	1,639	110,027	0			8,119,432
FACTOR 20		0.8989	0.0873	0.0002	0.0136	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

2	4	6	8	10	12	14	20
Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total

MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES 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)	
			1	0.8467	0.1283	0.0004	0.0198	-	0.0007	0.0042	1.0001
			2	0.8671	0.1130	0.0003	0.0174	-	0.0003	0.0019	1.0000
			3	0.7982	0.1040	0.0003	0.0160	-	0.0116	0.0699	1.0000
			4	0.6940	0.0838	0.0002	0.0129	-	0.0299	0.1792	1.0000
			5	0.6576	0.0794	0.0002	0.0122	-	0.0358	0.2147	0.9999
			6	0.8290	0.1068	0.0002	0.0164	-	0.0068	0.0408	1.0000
			7	0.6940	0.0838	0.0002	0.0129	-	0.0299	0.1792	1.0000
			8	-	-	-	-	-	-	1.0000	1.0000
			9	0.8903	0.0836	0.0001	0.0261	-	-	-	1.0001
			10	0.9308	0.0425	0.0001	0.0049	-	0.0217	-	1.0000
			11	0.7251	0.0782	0.0002	0.0118	-	0.0289	0.1557	0.9999
			12	0.7011	0.0628	0.0001	0.0112	-	0.0196	0.2052	1.0000
			13	0.9604	0.0323	-	0.0023	-	0.0050	-	1.0000
			14	0.9651	0.0325	-	0.0023	-	-	-	0.9999
			15	0.8432	0.0556	0.0001	0.0074	-	0.0140	0.0796	0.9999
			16	0.8324	0.0605	0.0001	0.0081	-	0.0156	0.0832	0.9999
			17	0.7304	0.0824	0.0002	0.0135	-	0.0178	0.1557	1.0000
			18	0.7305	0.0823	0.0002	0.0135	-	0.0178	0.1555	0.9998
			19	0.7810	0.0759	0.0002	0.0118	-	0.0151	0.1158	0.9998
			20	0.8989	0.0873	0.0002	0.0136	-	-	-	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	(328)	(147)	(180)	0	0	0	0	(1)
Purchased Water	1	653,202	650,001	0	0	0	0	0	3,201
TOTAL SS EXPENSE - OPERATION		652,874	649,854	(180)	0	0	0	0	3,200
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	9	4	5	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gali & 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	257	115	141	0	0	0	0	1
Misc Plant Maint SS	2	3,284	1,476	1,801	0	0	0	0	7
TOTAL SS EXPENSE - MAINTENANCE		3,551	1,596	1,947	0	0	0	0	8
TOTAL SS EXPENSE		656,425	651,450	1,767	0	0	0	0	3,208
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	28,618	28,477	0	0	0	0	0	140
Labor & Exp Oper Pump	6	27,494	11,209	12,276	2,707	0	0	0	1,307
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		56,111	39,686	12,276	2,707	0	0	0	1,448

			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	1,583	645	707	156	0	0	0	75
Pump Equip Maint P	6	30,364	12,379	13,558	2,990	0	0	0	1,444
Pump Equip Maint P	6	105	43	47	10	0	0	0	5
TOTAL PUMPING EXPENSES - MAINTENANCE		32,052	13,067	14,311	3,156	0	0	0	1,524
TOTAL PUMPING EXPENSES		88,163	52,753	26,587	5,863	0	0	0	2,972
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	341	153	187	0	0	0	0	1
Misc Exp Oper WT	2	(1,048)	(471)	(575)	0	0	0	0	(2)
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		(707)	(318)	(388)	0	0	0	0	(2)
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	898	404	492	0	0	0	0	2
TOTAL WT EXPENSE - MAINTENANCE		898	404	492	0	0	0	0	2
TOTAL WT EXPENSE		191	86	105	0	0	0	0	0
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	188	38	0	90	(0)	25	0	35
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	2,769	617	0	1,458	0	0	0	694
TD Lines Exp	7	211,364	49,713	0	117,455	0	0	0	44,196
TD Lines Exp	7	7,354	1,730	0	4,087	0	0	0	1,538
Meter Expense	9	70	0	0	0	70	0	0	0
Meter Expense	9	(132)	0	0	0	(132)	0	0	0
Customer Install Exp	10	34,126	0	0	0	0	33,386	0	741
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	66,990	13,646	0	32,249	(13)	8,749	0	12,366

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	489	100	0	235	(0)	64	0	90
Misc Exp Oper TD	11	4,404	897	0	2,120	(1)	575	0	813
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		327,623	66,741	0	157,695	(76)	42,798	0	60,473
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	27,762	6,530	0	15,427	0	0	0	5,805
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	15,472	0	0	0	0	15,136	0	336
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	8,966	0	0	0	8,966	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	7,217	0	0	0	0	0	0	7,217
Misc Plant Maint TD	12	25,623	2,816	0	6,652	3,867	6,526	0	5,760
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	54,007	5,935	0	14,020	8,150	13,756	0	12,141
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		139,047	15,281	0	36,099	20,982	35,418	0	31,258
TOTAL T & D EXPENSE		466,670	82,022	0	193,794	20,906	78,216	0	91,731
CUSTOMER ACCOUNTS									
Supervision CA	13	14,327	0	0	0	0	0	14,256	72
Meter Reading Exp CA	14	141,100	0	0	0	0	0	141,100	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(41)	0	0	0	0	0	(41)	0
Cust Rec & Collection CA	13	146,058	0	0	0	0	0	145,328	730
Cust Rec & Collection CA	13	124,299	0	0	0	0	0	123,677	621
Uncollectible Accts	13	59,142	0	0	0	0	0	58,847	296
Misc Cust Accts Exp CA	13	1,293	0	0	0	0	0	1,287	6
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	11,745	0	0	0	0	0	11,686	59
Cust Serv & Info Exp CA	13	1,908	0	0	0	0	0	1,898	10
TOTAL CUSTOMER ACCOUNTING EXPENSE		499,832	0	0	0	0	0	498,038	1,794
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	86,618	9,069	2,391	16,795	1,758	6,583	41,897	8,107
Other Supplies & Exp AG	15	27	3	1	5	1	2	13	3
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	104,131	10,903	2,874	20,191	2,114	7,914	50,368	9,747
Mgmt Fees-Coporate/Shared Service Center	15	335,003	35,075	9,246	64,957	6,801	25,460	162,041	31,356
Mgmt Fees-Call Center	13	225,941	0	0	0	0	0	224,812	1,130
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	361,906	37,892	9,989	70,174	7,347	27,505	175,054	33,874
Outside Services AG	15	25,159	2,634	694	4,878	511	1,912	12,169	2,355
Outside Services AG	15	38,439	4,025	1,061	7,453	780	2,921	18,593	3,598
Property Insurance	15	(6,376)	(668)	(176)	(1,236)	(129)	(485)	(3,084)	(597)
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	166,538	21,617	5,912	39,619	1,199	11,308	70,412	16,454
Employee Pension & Benefits	16	225,683	29,294	8,012	53,690	1,625	15,324	95,419	22,297
Employee Pension & Benefits	16	158,560	20,581	5,629	37,721	1,142	10,766	67,039	15,866
Employee Pension & Benefits	16	13,945	1,810	495	3,318	100	947	5,896	1,378
Reg Commision Exp	15	5,958	624	164	1,155	121	453	2,882	558
Rents AG	15	8,176	856	226	1,585	166	621	3,954	765
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	153,760	16,099	4,244	29,814	3,121	11,686	74,374	14,392
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,903,467	189,812	50,761	350,120	26,656	122,918	1,001,839	161,083
General Plant Maint AG	15	12,900	1,351	356	2,501	262	980	6,240	1,207
General Plant Maint AG	15	5,124	537	141	994	104	389	2,479	480
TOTAL A & G EXPENSE - MAINTENANCE		18,024	1,887	497	3,495	366	1,370	8,718	1,687
TOTAL A & G EXPENSE		1,921,491	191,699	51,259	353,615	27,022	124,288	1,010,557	162,770
Total Operation & Maintenance Expenses		3,632,772	978,008	79,718	553,273	47,928	202,504	1,508,595	262,474

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp P	6	25,814	10,524	11,526	2,542	0	0	0	1,228
Struct & Imp WT	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	25,228	5,934	0	14,019	0	0	0	5,275
Struct & Imp Offices	15	8,320	871	230	1,613	169	632	4,024	779
Struct & Imp Store,Shop,Gar	15	1,210	127	33	235	25	92	585	113
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	5,011	2,043	2,238	493	0	0	0	238
Pump Equip Electric	6	54,800	22,341	24,468	5,396	0	0	0	2,606
Pump Equip Other	7	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	453	203	248	0	0	0	0	1
Dist Reservoirs & Standpipe	5	36,478	8,131	0	19,209	0	0	0	9,138
Elevated Tanks & Standpipes	5	2,975	663	0	1,567	0	0	0	745
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	250,262	58,862	0	139,071	0	0	0	52,330
TD Mains 4 & Less "	4	7,997	1,881	0	4,444	0	0	0	1,672
TD Mains 6 to 8" "	4	125,201	29,447	0	69,574	0	0	0	26,180
TD Mains 10 to 16" "	3	240,045	99,307	121,175	0	0	0	0	19,564
TD Mains 18 & Grtr "	3	118,016	48,823	59,575	0	0	0	0	9,618
Fire Mains	8	4,390	0	0	0	0	0	0	4,390
Services	10	190,141	0	0	0	0	186,015	0	4,126
Meters Bronze Case	9	43,403	0	0	0	43,403	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	4,647	0	0	0	4,647	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	87,024	0	0	0	87,024	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	79,394	0	0	0	0	0	0	79,394
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	79	19	0	44	0	0	0	17
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	4,540	475	125	880	92	345	2,196	425
Comp & Periph Equip	15	18,631	1,951	514	3,613	378	1,416	9,012	1,744
Computer Software	15	38,671	4,049	1,067	7,498	785	2,939	18,705	3,620
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	38	4	1	7	1	3	19	4
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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
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	26	3	1	5	1	2	13	2
Tools,Shop,Garage Equip	15	9,846	1,031	272	1,909	200	748	4,762	922
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	217	98	119	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	5,674	594	157	1,100	115	431	2,745	531
Comm Equip Non-Telephone	15	1,037	109	29	201	21	79	502	97
Comm Equip Telephone	15	562	59	16	109	11	43	272	53
Misc Equipment	16	7,638	991	271	1,817	55	519	3,229	755
Other Tangible Property	15	42,760	4,477	1,180	8,291	868	3,250	20,683	4,002
Total Depreciation Expense		<u>1,440,531</u>	<u>303,015</u>	<u>223,244</u>	<u>283,639</u>	<u>137,795</u>	<u>196,513</u>	<u>66,746</u>	<u>229,567</u>
Amort-Other UP	18	5,291	1,309	989	1,178	397	439	62	917
Taxes Other Than Income									
Utility Reg Assessment Fee	19	62,519	15,567	7,252	11,947	3,339	5,033	11,178	8,184
Property Taxes	18	716,722	177,245	133,955	159,542	53,754	59,416	8,457	124,208
FUTA	16	1,045	136	37	249	8	71	442	103
FICA	16	64,324	8,349	2,284	15,303	463	4,368	27,196	6,355
SUTA	16	2,714	352	96	646	20	184	1,148	268
Other Taxes & Licenses	15	18,402	1,927	508	3,568	374	1,399	8,901	1,722
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>865,726</u>	<u>203,576</u>	<u>144,132</u>	<u>191,255</u>	<u>57,956</u>	<u>70,470</u>	<u>57,322</u>	<u>140,841</u>
Income Taxes	18	917,304	226,849	171,444	204,192	68,798	76,045	10,824	158,969
Utility Income Available for Return	18	2,481,619	613,704	463,815	552,408	186,121	205,726	29,283	430,065
Total Cost of Service		9,343,243	2,326,463	1,083,342	1,785,945	498,995	751,697	1,672,834	1,222,833
Less: Other Water Revenues	19	271,344	67,565	31,476	51,854	14,490	21,843	48,516	35,519
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>271,344</u>	<u>67,565</u>	<u>31,476</u>	<u>51,854</u>	<u>14,490</u>	<u>21,843</u>	<u>48,516</u>	<u>35,519</u>
Total Cost of Service Related to Sales of Water		<u>9,071,899</u>	<u>2,258,898</u>	<u>1,051,866</u>	<u>1,734,091</u>	<u>484,505</u>	<u>729,854</u>	<u>1,624,317</u>	<u>1,187,314</u>
Reallocation of Public Fire	20		484,538	225,631	371,963				1,082,132
Total		<u>\$ 9,071,899</u>	<u>\$ 2,743,436</u>	<u>\$ 1,277,497</u>	<u>\$ 2,106,054</u>	<u>\$ 484,505</u>	<u>\$ 729,854</u>	<u>\$ 1,624,317</u>	<u>\$ 2,269,446</u>
						33,221	30,309	357,333	
						14.58	24.08		
						1.22	2.01	4.55	
								7.77	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	7,358	1,823	1,378	1,638	553	610	79	1,277
Franchises	17	12,572	3,115	2,355	2,799	945	1,042	136	2,181
Land & Ld Rights SS	2	5,308	2,385	2,911	0	0	0	0	12
Land & Ld Rights P	6	1,193	486	533	117	0	0	0	57
Land & Ld Rights WT	2	5,372	2,414	2,946	0	0	0	0	12
Land & Ld Rights TD	7	314,898	74,064	0	174,989	0	0	0	65,845
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	0	0	0	0	0	0	0	0
Struct & Imp P	6	1,492,156	608,318	666,248	146,933	0	0	0	70,956
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	0	0	0	0	0	0	0	0
Struct & Imp WT Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (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	944,876	222,235	0	525,068	0	0	0	197,574
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	346,653	36,295	9,568	67,216	7,037	26,346	167,676	32,447
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	50,402	5,277	1,391	9,773	1,023	3,831	24,379	4,718
Struct & Imp Misc	15	977	102	27	189	20	74	473	91
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	250,571	102,152	111,880	24,674	0	0	0	11,915
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	2,245,914	915,608	1,002,801	221,155	0	0	0	106,799
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	72,907	29,723	32,553	7,179	0	0	0	3,467
WT Equip Non-Media	2	16,283	7,318	8,930	0	0	0	0	36
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	1,621,258	361,378	0	853,754	0	0	0	406,125
Elevated Tanks & Standpipes	5	132,216	29,471	0	69,625	0	0	0	33,120
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	16,684,163	3,924,115	0	9,271,389	0	0	0	3,488,658
TD Mains 4 & Less "	4	533,126	125,391	0	296,258	0	0	0	111,477
TD Mains 6 to 8" "	4	8,346,757	1,963,157	0	4,638,293	0	0	0	1,745,307
TD Mains 10 to 16" "	3	16,003,031	6,620,454	8,078,330	0	0	0	0	1,304,247
TD Mains 18 & Grtr "	3	7,867,745	3,254,886	3,971,638	0	0	0	0	641,221
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	292,653	0	0	0	0	0	0	292,653
Services	10	6,173,406	0	0	0	0	6,039,443	0	133,963
Meters Bronze Case	9	1,786,146	0	0	0	1,786,146	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	191,226	0	0	0	191,226	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	3,581,236	0	0	0	3,581,236	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	4,135,109	0	0	0	0	0	0	4,135,109
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	3,964	932	0	2,203	0	0	0	829
Other P/E CPS	15	11,520	1,206	318	2,234	234	876	5,572	1,078
Office Furniture & Equip	15	113,509	11,884	3,133	22,009	2,304	8,627	54,904	10,624
Comp & Periph Equip	15	130,379	13,651	3,598	25,280	2,647	9,909	63,064	12,203
Computer Software	15	270,617	28,334	7,469	52,473	5,494	20,567	130,898	25,330
Comp Software Personal	15	113,374	11,870	3,129	21,983	2,301	8,616	54,839	10,612
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	577	60	16	112	12	44	279	54
Trans Equip Lt Duty Trks	15	148,320	15,529	4,094	28,759	3,011	11,272	71,742	13,883
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	6,076	636	168	1,178	123	462	2,939	569
Trans Equip Other	15	860	90	24	167	17	65	416	80
Stores Equipment	15	907	95	25	176	18	69	439	85
Tools,Shop,Garage Equip	15	196,913	20,617	5,435	38,181	3,997	14,965	95,247	18,431
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	5,427	2,439	2,976	0	0	0	0	12
Laboratory Equip Other	2	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Power Operated Equipment	15	83,202	8,711	2,296	16,133	1,689	6,323	40,245	7,788
Comm Equip Non-Telephone	15	20,745	2,172	573	4,022	421	1,577	10,034	1,942
Comm Equip Telephone	15	8,420	882	232	1,633	171	640	4,073	788
Misc Equipment	15	152,750	15,993	4,216	29,618	3,101	11,609	73,885	14,297
Other Tangible Property	17	855,198	211,918	160,179	190,367	64,311	70,896	9,236	148,377
Total Utility Plant in Service		<u>75,238,271</u>	<u>18,637,189</u>	<u>14,091,367</u>	<u>16,747,578</u>	<u>5,658,039</u>	<u>6,237,863</u>	<u>810,556</u>	<u>13,056,248</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(140,100)	(14,668)	(3,867)	(27,165)	(2,844)	(10,648)	(67,766)	(13,113)
Materials and Supplies	15	128,860	13,492	3,557	24,986	2,616	9,793	62,330	12,061
Prepayments	15	27,813	2,912	768	5,393	565	2,114	13,453	2,603
OPEB's Contributed to External Fund	16	168,982	21,934	5,999	40,201	1,217	11,474	71,446	16,695
Premature 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	(404,639)	(100,270)	(75,789)	(90,073)	(30,429)	(33,545)	(4,370)	(70,205)
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		<u>(219,084)</u>	<u>(76,601)</u>	<u>(69,333)</u>	<u>(46,658)</u>	<u>(28,876)</u>	<u>(20,811)</u>	<u>75,092</u>	<u>(51,958)</u>
Total Original Cost Measure of Value		<u>\$ 75,019,186</u>	<u>\$ 18,560,589</u>	<u>\$ 14,022,034</u>	<u>\$ 16,700,920</u>	<u>\$ 5,629,163</u>	<u>\$ 6,217,051</u>	<u>\$ 885,648</u>	<u>\$ 13,004,290</u>

T&D OP BASIS FOR FACTOR 11	255,552	52,060	0	123,000	(62)	33,386	0	47,168
FACTOR 11		0.2037	0.0000	0.4814	(0.0002)	0.1306	0.0000	0.1846
T&D Mnt BASIS FOR FACTOR 12	59,417	6,530	0	15,427	8,966	15,136	0	13,358
FACTOR 12		0.1099	0.0000	0.2596	0.1509	0.2547	0.0000	0.2248
A&G BASIS FOR FACTOR 15	1,029,461	107,831	28,459	199,658	20,906	78,216	498,038	96,364
FACTOR 15		0.1047	0.0276	0.1939	0.0203	0.0760	0.4838	0.0936
LABOR BASIS FOR FACTOR 16	828,118	107,510	29,428	197,023	5,943	56,249	350,107	81,853
FACTOR 16		0.1298	0.0355	0.2379	0.0072	0.0679	0.4228	0.0988
UPIS BASIS FOR FACTOR 17	74,363,142	18,420,332	13,927,455	16,552,775	5,592,229	6,165,314	801,105	12,904,413
FACTOR 17		0.2478	0.1873	0.2226	0.0752	0.0829	0.0108	0.1735
RATE BASE BASIS FOR FACTOR 18	75,019,186	18,560,589	14,022,034	16,700,920	5,629,163	6,217,051	885,648	13,004,290
FACTOR 18		0.2473	0.1869	0.2226	0.0750	0.0829	0.0118	0.1733
TOTAL COS BASIS FOR FACTOR 19	9,274,767	2,310,272	1,075,926	1,772,842	495,536	746,212	1,658,773	1,214,092
FACTOR 19		0.2490	0.1160	0.1911	0.0534	0.0805	0.1788	0.1309
COS w/o Fire Factor 20	5,195,750	2,326,463	1,083,342	1,785,945				
FACTOR 20		0.4478	0.2085	0.3437				

2 4 6 8 10 12 14
Billing & Fire

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
	Base	Max Day	Max Hour	Meters	Services	Collecting	Service
1	0.9951	-	-	-	-	-	0.0049
2	0.4494	0.5484	-	-	-	-	0.0022
3	0.4137	0.5048	-	-	-	-	0.0815
4	0.2352	-	0.5557	-	-	-	0.2091
5	0.2229	-	0.5266	-	-	-	0.2505
6	0.4077	0.4465	0.0985	-	-	-	0.0476
7	0.2352	-	0.5557	-	-	-	0.2091
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9783	-	0.0217
11	0.2037	-	0.4814	(0.0002)	0.1306	-	0.1846
12	0.1099	-	0.2596	0.1509	0.2547	-	0.2248
13	-	-	-	-	-	0.9950	0.0050
14	-	-	-	-	-	1.0000	-
15	0.1047	0.0276	0.1939	0.0203	0.0760	0.4837	0.0936
16	0.1298	0.0355	0.2379	0.0072	0.0679	0.4228	0.0988
17	0.2478	0.1873	0.2226	0.0752	0.0829	0.0108	0.1735
18	0.2473	0.1869	0.2226	0.0750	0.0829	0.0118	0.1733
19	0.2490	0.1160	0.1911	0.0534	0.0805	0.1788	0.1309
20	0.4478	0.2085	0.3437	-	-	-	-

**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	7,830.63	0.8467
Commercial	1,186.18	0.1283
Industrial	3.73	0.0004
Other Public Authority	182.95	0.0198
Sales for Resale	0.00	0.0000
Private Fire Protection	6.42	0.0007
Public Fire Protection	38.58	0.0042
Total	9,248.49	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 0.4516	(4)	(5)=(4)x 0.5484	(6)=(3)+(5)
Residential	0.8467	0.3823	0.8839	0.4847	0.8671
Commercial	0.1283	0.0579	0.1004	0.0551	0.1130
Industrial	0.0004	0.0002	0.0002	0.0001	0.0003
Other Public Authority	0.0198	0.0089	0.0155	0.0085	0.0174
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0007	0.0003			0.0003
Public Fire Protection	0.0042	0.0019			0.0019
Total	1.0001	0.4515	1.0000	0.5484	1.0000

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

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

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

Customer Classification (1)	Average Daily Consumption, Thousand Gal. (2)	Maximum Day Extra Capacity		
		Factor* (3)	Rate of Flow, Thousand Gal. Per Day (4)=(2)x(3)	Allocation Factor (5)
Residential	7,831	1.00	7,831	0.8839
Commercial	1,186	0.75	890	0.1004
Industrial	4	0.50	2	0.0002
Other Public Authority	183	0.75	137	0.0155
Sales for Resale	0	0.90	0	0.0000
Total	<u>9,203</u>		<u>8,859</u>	<u>1.0000</u>

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

	Maximum Day Ratio	Weight
Average Day	1.00	0.4516
Maximum Day Extra Capacity	<u>1.21</u>	<u>0.5484</u>
Total	<u>2.21</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.4157	(4)	(5)=(4) X 0.5048	(6)	(7)=(6) X 0.0795	(8)=(3)+(5)+(7)
Residential	0.8467	0.3521	0.8839	0.4461			0.7982
Commercial	0.1283	0.0533	0.1004	0.0507			0.1040
Industrial	0.0004	0.0002	0.0002	0.0001			0.0003
Other Public Authority	0.0198	0.0082	0.0155	0.0078			0.0160
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0007	0.0003			0.1427	0.0113	0.0116
Public Fire Protection	0.0042	0.0017			0.8573	0.0682	0.0699
Total	<u>1.0001</u>	<u>0.4158</u>	<u>1.0000</u>	<u>0.5047</u>	<u>1.0000</u>	<u>0.0795</u>	<u>1.0000</u>

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.21 and the average daily system sendout for 2006 of 10.04 MGD. The system demand for fire protection is 8,000 Gallons per minute for 4 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	10,040,000	0.4157
Maximum Day Extra Capacity	<u>1.21</u>	<u>12,191,429</u>	<u>0.5048</u>
Subtotal	<u>2.21</u>	22,231,429	0.9205
Fire Protection		<u>1,920,000</u>	<u>0.0795</u>
Total		<u>24,151,429</u>	<u>1.0000</u>

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

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2364	(5)	(6)=(5) X 0.5557	(7)	(8)=(7) X 0.2079	(9)=(4)+(6)+(8)
Residential	326.3	0.8467	0.2002	0.8888	0.4938			0.6940
Commercial	49.4	0.1283	0.0303	0.0962	0.0535			0.0838
Industrial	0.2	0.0004	0.0001	0.0001	0.0001			0.0002
Other Public Authority	7.6	0.0198	0.0047	0.0148	0.0082			0.0129
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.3	0.0007	0.0002			0.1427	0.0297	0.0299
Public Fire Protection	1.6	0.0042	0.0010			0.8573	0.1782	0.1792
Total	385.4	1.0001	0.2365	0.9999	0.5556	1.0000	0.2079	1.0000

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

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.35 and the average daily system sendout for 2006 of 9,100 MGD. The system demand for fire protection is 8,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	9,100	0.2364
Maximum Hour Extra Capacity	<u>2.35</u>	<u>21,388</u>	<u>0.5557</u>
Subtotal	<u>3.35</u>	30,488	0.7921
Fire Protection		<u>8,000</u>	<u>0.2079</u>
Total		<u>38,488</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)	(5)
Residential	326.3	3.5	1,142.0	0.8888
Commercial	49.4	2.5	123.6	0.0962
Industrial	0.2	1.2	0.2	0.0001
Other Public Authority	7.6	2.5	19.1	0.0148
Sales for Resale	<u>0.0</u>	<u>3.2</u>	<u>0.0</u>	<u>0.0000</u>
Total	<u>383.5</u>		<u>1,284.8</u>	<u>0.9999</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).

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2240	(5)	(6)=(5) X 0.5266	(7)	(8)=(7) X 0.2494	(9)=(4)+(6)+(8)
Residential	326.3	0.8467	0.1897	0.8888	0.4679			0.6576
Commercial	49.4	0.1283	0.0287	0.0962	0.0507			0.0794
Industrial	0.2	0.0004	0.0001	0.0001	0.0001			0.0002
Other Public Authority	7.6	0.0198	0.0044	0.0148	0.0078			0.0122
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.3	0.0007	0.0002			0.1427	0.0356	0.0358
Public Fire Protection	1.6	0.0042	0.0009			0.8573	0.2138	0.2147
Total	385.4	1.0001	0.2240	0.9999	0.5265	1.0000	0.2494	0.9999

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	29.85	0.2240
Extra Capacity Maximum Hour	<u>2.35</u>	<u>70.15</u>	<u>0.5266</u>
Total	<u><u>3.35</u></u>	<u><u>100.00</u></u>	<u><u>0.7506</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.7144	(4)	(5)=(4)X 0.1084	(6)	(7)=(6)X 0.1772	(8)=(3)+ (5)+(7)
Residential	0.8671	0.6195	0.7982	0.0865	0.6940	0.1230	0.8290
Commercial	0.1130	0.0807	0.1040	0.0113	0.0838	0.0148	0.1068
Industrial	0.0003	0.0002	0.0003	0.0000	0.0002	0.0000	0.0002
Other Public Authority	0.0174	0.0124	0.0160	0.0017	0.0129	0.0023	0.0164
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0003	0.0002	0.0116	0.0013	0.0299	0.0053	0.0068
Public Fire Protection	0.0019	0.0014	0.0699	0.0076	0.1792	0.0318	0.0408
Total	1.0000	0.7144	1.0000	0.1084	1.0000	0.1772	1.0000

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

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

**MISSOURI-AMERICAN WATER COMPANY
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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
	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	0.7982	0.0000	0.6940	0.6940	0.6940
Commercial	0.1040	0.0000	0.0838	0.0838	0.0838
Industrial	0.0003	0.0000	0.0002	0.0002	0.0002
Other Public Authority	0.0160	0.0000	0.0129	0.0129	0.0129
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0116	0.0000	0.0299	0.0299	0.0299
Public Fire Protection	0.0699	0.0000	0.1792	0.1792	0.1792
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	410,796	0.0000
Distribution Mains	2,015,020	1.0000
Total	2,425,816	1.0000

ASSIGN ALL TO MAX DAY NO FUNTIONALIZATION OF MAINS

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification <u>(1)</u>	Allocation Factor <u>(3)</u>
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.

Customer Classification <u>(1)</u>	5/8" Dollar Equivalents <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	29,572	0.8903
Commercial	2,777	0.0836
Industrial	4	0.0001
Other Public Authority	868	0.0261
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	<u>33,221</u>	<u>1.0001</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	28,838	0.9308
Commercial	1,318	0.0425
Industrial	2	0.0001
Other Public Authority	151	0.0049
Sales for Resale	0	0.0000
Private Fire Protection	673	0.0217
Total	<u>30,982</u>	<u>1.0000</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	\$ 185,321	0.7251
Commercial	19,994	0.0782
Industrial	48	0.0002
Other Public Authority	3,021	0.0118
Sales for Resale	-	0.0000
Private Fire Protection	7,379	0.0289
Public Fire Protection	39,789	0.1557
Total	<u>255,552</u>	<u>0.9999</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	\$ 41,651	0.7011
Commercial	3,734	0.0628
Industrial	8	0.0001
Other Public Authority	668	0.0112
Sales for Resale	-	0.0000
Private Fire Protection	1,166	0.0196
Public Fire Protection	12,192	0.2052
Total	<u>\$59,418</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification <u>(1)</u>	Total Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	28,598	0.9604
Commercial	963	0.0323
Industrial	1	0.0000
Other Public Authority	68	0.0023
Sales for Resale	0	0.0000
Private Fire Protection	148	0.0050
Public Fire Protection	<u>0</u>	<u>0.0000</u>
Total	<u><u>29,778</u></u>	<u><u>1.0000</u></u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification <u>(1)</u>	Total Metered Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	28,598	0.9651
Commercial	963	0.0325
Industrial	1	0.0000
Other Public Authority	68	0.0023
Sales for Resale	<u>0</u>	<u>0.0000</u>
Total	<u><u>29,630</u></u>	<u><u>0.9999</u></u>

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

FACTOR 15.

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

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

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$868,084	0.8433
Commercial	57,282	0.0556
Industrial	91	0.0001
Other Public Authority	7,617	0.0074
Sales for Resale	0	0.0000
Private Fire Protection	14,389	0.0140
Public Fire Protection	81,978	0.0796
Total	<u>\$1,029,440</u>	<u>1.0000</u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification (1)	Direct Labor Expense (2)	Allocation Factor (3)
Residential	\$689,320	0.8324
Commercial	50,076	0.0605
Industrial	89	0.0001
Other Public Authority	6,746	0.0081
Sales for Resale	0	0.0000
Private Fire Protection	12,940	0.0156
Public Fire Protection	68,916	0.0832
Total	<u>\$828,087</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	\$54,312,862	0.7304
Commercial	6,126,670	0.0824
Industrial	15,039	0.0002
Other Public Authority	1,004,181	0.0135
Sales for Resale	0	0.0000
Private Fire Protection	1,326,612	0.0178
Public Fire Protection	11,577,994	0.1557
Total	<u>\$74,363,357</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	\$54,811,142	0.7305
Commercial	6,176,583	0.0823
Industrial	15,151	0.0002
Other Public Authority	1,012,024	0.0135
Sales for Resale	0	0.0000
Private Fire Protection	1,337,855	0.0178
Public Fire Protection	<u>11,666,628</u>	<u>0.1555</u>
Total	<u><u>\$75,019,382</u></u>	<u><u>0.9998</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 (1)	Total Cost of Service (2)	Allocation Factor (3)
Residential	\$7,244,794	0.7811
Commercial	704,044	0.0759
Industrial	1,626	0.0002
Other Public Authority	109,245	0.0118
Sales for Resale	0	0.0000
Private Fire Protection	139,680	0.0151
Public Fire Protection	<u>1,074,418</u>	<u>0.1159</u>
Total	<u><u>\$9,273,808</u></u>	<u><u>1.0000</u></u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	27,351.13	27,351.13	397.82	397.82	0.00	0.00	6.00	6.00	0.00	0.00	27,754.94	27,754.94
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	1,198.26	2,037.04	203.39	345.76	0.00	0.00	5.00	8.50	0.00	0.00	1,406.64	2,391.29
1-1/2	3.5	31.46	110.10	177.00	619.50	0.00	0.00	5.00	17.50	0.00	0.00	213.46	747.10
2	4.3	17.16	73.78	165.44	711.41	1.00	4.30	24.09	103.58	0.00	0.00	207.69	893.07
3	19.0	0.00	0.00	6.36	120.76	0.00	0.00	14.14	268.74	0.00	0.00	20.50	389.50
4	29.3	0.00	0.00	9.63	282.16	0.00	0.00	9.93	290.80	0.00	0.00	19.56	572.96
6	48.4	0.00	0.00	1.25	60.59	0.00	0.00	3.56	172.49	0.00	0.00	4.82	233.08
8	112.9	0.00	0.00	2.12	239.19	0.00	0.00	0.00	0.00	0.00	0.00	2.12	239.19
Total		<u>28,598.00</u>	<u>29,572.05</u>	<u>963.00</u>	<u>2,777.18</u>	<u>1.00</u>	<u>4.30</u>	<u>67.72</u>	<u>867.62</u>	<u>0.00</u>	<u>0.00</u>	<u>29,629.72</u>	<u>33,221.15</u>

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(13)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	27,351.13	27,351.13	397.82	397.82	0.00	0.00	6.00	6.00	0.00	0.00	0.00	0.00	27,754.94	27,754.94
1	1.17	1,198.26	1,401.96	203.39	237.96	0.00	0.00	5.00	5.85	0.00	0.00	0.00	0.00	1,406.64	1,645.77
1-1/2	1.58	31.46	49.70	177.00	279.66	0.00	0.00	5.00	7.90	0.00	0.00	0.00	0.00	213.46	337.26
2	2.04	17.16	35.00	165.44	337.50	1.00	2.04	24.09	49.14	0.00	0.00	12.00	24.48	219.69	448.17
3	2.73	0.00	0.00	6.36	17.35	0.00	0.00	14.14	38.61	0.00	0.00	1.00	2.73	21.50	58.70
4	2.88	0.00	0.00	9.63	27.73	0.00	0.00	9.93	28.58	0.00	0.00	12.00	34.56	31.56	90.88
6	4.24	0.00	0.00	1.25	5.31	0.00	0.00	3.56	15.11	0.00	0.00	60.00	254.40	64.82	274.82
8	6.98	0.00	0.00	2.12	14.79	0.00	0.00	0.00	0.00	0.00	0.00	47.00	328.06	49.12	342.85
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>28,598.00</u>	<u>28,837.79</u>	<u>963.00</u>	<u>1,318.12</u>	<u>1.00</u>	<u>2.04</u>	<u>67.72</u>	<u>151.20</u>	<u>0.00</u>	<u>0.00</u>	<u>135.00</u>	<u>672.73</u>	<u>29,764.72</u>	<u>30,981.89</u>