

**MISSOURI-AMERICAN WATER COMPANY
ST. CHARLES DISTRICT
PSC STAFF STUDY**

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	12	48	
3 -inch	9.00	0	0	
4 -inch	16.00	12	192	
6 -inch	36.00	60	2,160	
8 -inch	64.00	47	3,008	
10 -inch	100.00	3	300	
12 -inch	144.00	0	0	
Private Hydrants	32.75	14	459	
Total Private Fire Protection		148	6,167	0.1427
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	0	
6" Valve	2- 2-1/2"	12.50	2,963	
Total Public Fire Protection		2,963	37,038	0.8573
Total Fire Protection		3,111	43,205	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT
PSC STAFF STUDY
 COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
 6

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 9,014,243	50.9%	\$ 7,577,213	49.8%	\$ 9,014,243	51.0%	\$ 1,437,030	19.0%
Commercial	2,932,736	16.6%	\$ 2,772,885	18.2%	\$ 2,932,736	16.6%	159,851	5.8%
Industrial	2,546,978	14.4%	\$ 2,136,153	14.1%	\$ 2,546,979	14.4%	410,826	19.2%
Public Authority	674,824	3.8%	\$ 587,221	3.9%	\$ 674,824	3.8%	87,603	14.9%
Sales for Resale	2,359,007	13.3%	\$ 1,927,498	12.7%	\$ 2,359,006	13.3%	431,508	22.4%
Private Fire Service	172,652	1.0%	\$ 201,602	1.3%	\$ 172,652	1.0%	(28,950)	-14.4%
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	-
Total Sales	17,700,440	<u>100.0%</u>	15,202,572	<u>100.0%</u>	17,700,440	<u>100.1%</u>	2,497,868	16.4%
Other Revenues	<u>282,492</u>		<u>282,492</u>		<u>282,492</u>		-	0.0%
Total	<u>\$ 17,982,932</u>		<u>\$ 15,485,064</u>		<u>\$ 17,982,932</u>		<u>\$ 2,497,868</u>	16.1%

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. Joseph

Case No. WR-2007-0216
 STAFF - ST JOSEPH
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,648,445	\$7,577,213	1,648,445	\$9,014,243	\$1,437,030	18.97%
5	Commercial	830,272	2,772,885	830,272	2,932,736	159,851	5.76%
6	Industrial	955,862	2,136,153	955,862	2,546,979	410,826	19.23%
7	Other Public Authority	210,635	587,221	210,635	674,824	87,603	14.92%
8	Other Water Utilities	791,325	1,927,498	791,325	2,359,006	431,508	22.39%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	201,602	0	172,652	(28,950)	-14.36%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,436,539</u>	<u>15,202,572</u>	<u>4,436,539</u>	<u>17,700,440</u>	<u>\$2,497,868</u>	<u>16.43%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		292,119		292,119	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$15,494,691</u>		<u>\$17,992,559</u>	<u>2,497,868</u>	<u>16.12%</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. Joseph

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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	321,470		\$7.08	\$2,276,007	321,470		\$ 10.41	\$3,347,780	\$1,071,773	47.09%
5	3/4" Monthly	13,152		9.06	119,159	13,152		\$ 11.14	146,513	27,354	22.96%
6	1" Monthly	7,603		12.84	97,628	7,603		\$ 12.39	94,181	(3,447)	-3.53%
7	1-1/2" Monthly	72		22.33	1,614	72		\$ 17.41	1,258	(356)	-22.06%
8	2" Monthly	171		33.71	5,749	171		\$ 20.11	3,429	(2,320)	-40.35%
9	3" Monthly	12		60.24	722	12		\$ 56.80	681	(41)	-5.68%
10	4" Monthly	0		98.15	0	0		\$ 81.97	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 130.41	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 290.95	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		1,626,028	\$3.1010	5,042,314		1,626,028	\$3.3335	5,420,401	378,087	7.50%
19	Second Block		15,823	1.7373	27,490		15,823	3.3335	0	(27,490)	
20	Third Block		1,319	1.3406	1,768		1,319	3.3335	0	(1,768)	
21	Fourth Block		5,274	0.9028	4,762		5,274	3.3335	0	(4,762)	
22											
23											
24											
25											
26	Property tax Surcharge		<u>1,648,445</u>	0.1393	229,628		<u>1,648,445</u>	0.0000	0	(229,628)	-100.00%
27											
28	Total		<u>1,648,445</u>		<u>\$7,577,213</u>		<u>1,648,445</u>		<u>\$9,014,243</u>	<u>\$1,207,402</u>	<u>15.93%</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. Joseph

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	24,053		\$7.08	\$170,294	24,053		\$ 10.41	\$250,486	\$80,192	47.09%
5	3/4" Monthly	1,846		\$9.06	16,725	1,846		\$ 11.14	20,564	3,839	22.95%
6	1" Monthly	4,547		\$12.84	58,389	4,547		\$ 12.39	56,328	(2,061)	-3.53%
7	1-1/2" Monthly	1,005		\$22.33	22,442	1,005		\$ 17.41	17,502	(4,940)	-22.01%
8	2" Monthly	3,209		\$33.71	108,176	3,209		\$ 20.11	64,521	(43,655)	-40.36%
9	3" Monthly	130		\$60.24	7,833	130		\$ 56.80	7,386	(447)	-5.71%
10	4" Monthly	139		\$98.15	13,638	139		\$ 81.97	11,389	(2,249)	-16.49%
11	6" Monthly	27		\$192.93	5,132	27		\$ 130.41	3,469	(1,663)	-32.40%
12	8" Monthly	0		\$306.65	0	0		\$ 290.95	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											
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17	<u>Volumetric Charges:</u>										
18	First Block		467,941	\$3.5681	1,669,660		467,941	\$3.0124	1,409,615	(260,045)	-15.57%
19	Second Block		319,073	\$1.9989	637,796		319,073	\$3.0124	961,169	323,373	50.70%
20	Third Block		35,453	\$1.5427	54,693		35,453	\$3.0124	106,797	52,104	95.27%
21	Fourth Block		7,805	\$1.0388	8,107		7,805	\$3.0124	23,510	15,403	190.00%
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26	Property tax Surcharge		<u>830,272</u>	0.1393	115,657		<u>830,272</u>	0.0000	0	(115,657)	-100.00%
27											
28	Total		<u>830,272</u>		<u>\$2,772,885</u>		<u>830,272</u>		<u>\$2,932,736</u>	<u>\$44,194</u>	<u>1.59%</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. Joseph

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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	75		\$7.08	\$533	75		\$ 10.41	\$784	\$251	47.09%
5	3/4" Monthly	48		9.06	435	48		\$ 11.14	535	100	22.99%
6	1" Monthly	211		12.84	2,708	211		\$ 12.39	2,613	(95)	-3.51%
7	1-1/2" Monthly	36		22.33	804	36		\$ 17.41	627	(177)	-22.01%
8	2" Monthly	876		33.71	29,542	876		\$ 20.11	17,620	(11,922)	-40.36%
9	3" Monthly	36		60.24	2,157	36		\$ 56.80	2,034	(123)	-5.70%
10	4" Monthly	161		98.15	15,832	161		\$ 81.97	13,221	(2,611)	-16.49%
11	6" Monthly	61		192.93	11,685	61		\$ 130.41	7,898	(3,787)	-32.41%
12	8" Monthly	0		306.65	0	0		\$ 290.95	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		49,989	\$5.0756	253,726		49,989	\$2.6172	130,830	(122,896)	-48.44%
19	Second Block		341,570	2.8433	971,185		341,570	\$2.6172	893,943	(77,242)	-7.95%
20	Third Block		181,394	1.7150	311,090		181,394	\$2.6172	474,737	163,647	52.60%
21	Fourth Block		382,910	1.4010	536,456		382,910	\$2.6172	1,002,137	465,681	86.81%
22											
23											
24											
25											
26	Property tax Surcharge		<u>955,862</u>	0.1393	133,152		<u>955,862</u>	0.0000	0	(133,152)	-100.00%
27											
28	Total		<u>955,862</u>		<u>\$2,136,153</u>		<u>955,862</u>		<u>\$2,546,979</u>	<u>\$277,674</u>	<u>13.00%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006

Case No. WR-2007-0216

Missouri Public Service Commission
 Company: Missouri-American Water Company

STAFF - ST JOSEPH

District: St. Joseph

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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	462.83		\$7.08	\$3,277	463		\$ 10.41	\$4,820	\$1,543	47.09%
5	3/4" Monthly	155.20		9.06	1,406	155		\$ 11.14	1,729	323	22.97%
6	1" Monthly	458.67		12.84	5,889	459		\$ 12.39	5,681	(208)	-3.53%
7	1-1/2" Monthly	229.03		22.33	5,114	229		\$ 17.41	3,989	(1,125)	-22.00%
8	2" Monthly	987.50		33.71	33,289	988		\$ 20.11	19,855	(13,434)	-40.36%
9	3" Monthly	37.40		60.24	2,253	37		\$ 56.80	2,124	(129)	-5.73%
10	4" Monthly	71.93		98.15	7,060	72		\$ 81.97	5,896	(1,164)	-16.49%
11	6" Monthly	12.03		192.93	2,322	12		\$ 130.41	1,569	(753)	-32.43%
12	8" Monthly	0.00		306.65	0	0		\$ 290.95	0	0	0.00%
13	10" Monthly	0.00		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0.00		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		62,601	\$3.9599	247,895		62,601	\$2.9870	186,988	(60,907)	-24.57%
19	Second Block		79,799	2.2148	176,738		79,799	\$2.9870	238,357	61,619	34.86%
20	Third Block		41,696	1.7120	71,384		41,696	\$2.9870	124,546	53,162	74.47%
21	Fourth Block		26,539	1.1528	30,594		26,539	\$2.9870	79,270	48,676	159.10%
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25											
26	Property tax Surcharge		<u>210,635</u>	0.1393	29,341		<u>210,635</u>	0.0000	0	(29,341)	-100.00%
27											
28	Total		<u>210,635</u>		<u>\$587,221</u>		<u>210,635</u>		<u>\$674,824</u>	<u>\$58,262</u>	<u>9.92%</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. Joseph

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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	0.00		\$7.08	\$0	0		\$ 10.41	\$0	\$0	0.00%
5	3/4" Monthly	0.00		9.06	0	0		\$ 11.14	0	0	0.00%
6	1" Monthly	0.00		12.84	0	0		\$ 12.39	0	0	0.00%
7	1-1/2" Monthly	0.00		22.33	0	0		\$ 17.41	0	0	0.00%
8	2" Monthly	133.73		33.71	4,508	134		\$ 20.11	2,689	(1,819)	-40.35%
9	3" Monthly	0.00		60.24	0	0		\$ 56.80	0	0	0.00%
10	4" Monthly	60.13		98.15	5,902	60		\$ 81.97	4,929	(973)	-16.49%
11	6" Monthly	2.98		192.93	576	3		\$ 130.41	389	(187)	-32.47%
12	8" Monthly	11.67		306.65	3,578	12		\$ 290.95	3,394	(184)	-5.14%
13	10" Monthly	0.00		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0.00		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		10,849	\$5.6592	61,394		10,849	\$2.9667	32,184	(29,210)	-47.58%
19	Second Block		174,638	3.1703	553,656		174,638	2.9667	518,095	(35,561)	-6.42%
20	Third Block		236,259	2.4466	578,032		236,259	2.9667	700,905	122,873	21.26%
21	Fourth Block		369,579	1.6495	609,620		369,579	2.9667	1,096,421	486,801	79.85%
22											
23											
24											
25											
26	Property tax Surcharge		<u>791,325</u>	0.1393	110,232		<u>791,325</u>	0.0000	0	(110,232)	-100.00%
27											
28	Total		<u>791,325</u>		<u>\$1,927,498</u>		<u>791,325</u>		<u>\$2,359,006</u>	<u>\$431,508</u>	<u>22.39%</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. Joseph

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 10.41	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 11.14	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 12.39	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 17.41	0	0	0.00%
8	2" Monthly	0		33.71	0	0		\$ 20.11	0	0	0.00%
9	3" Monthly	0		60.24	0	0		\$ 56.80	0	0	0.00%
10	4" Monthly	0		98.15	0	0		\$ 81.97	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 130.41	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 290.95	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		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>
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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: St. Joseph

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	63.0	\$459.96	\$28,977	393.91	\$24,816	(\$4,161)	-14.36%
5								
6	2"	10.0	66.00	660	56.52	565	(95)	-14.39%
7								
8	3"	1.0	113.28	113	97.01	97	(16)	-14.16%
9								
10	4"	100.0	179.76	17,976	153.95	15,395	(2,581)	-14.36%
11								
12	6"	168.0	368.64	61,932	315.70	53,038	(8,894)	-14.36%
13								
14	8"	100.0	634.20	63,420	543.13	54,313	(9,107)	-14.36%
15								
16	10"	15.0	974.88	14,623	834.89	12,523	(2,100)	-14.36%
17								
18	12"	10.0	1,390.08	13,901	1,190.47	11,905	(1,996)	-14.36%
19								
20								
21								
22	Total	467		\$201,602		\$172,652	(\$28,950)	-14.36%
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								
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37								
38								
39								

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	0							
Labor & Exp Oper SS	2	61,393	24,029	11,088	11,585	2,812	11,155	111	602
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		61,393	24,029	11,088	11,585	2,812	11,155	111	602
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	406	159	73	77	19	74	1	4
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	93	36	17	17	4	17	0	1
Misc Plant Maint SS	2	16,947	6,633	3,061	3,198	776	3,079	31	166
TOTAL SS EXPENSE - MAINTENANCE		17,446	6,828	3,151	3,292	799	3,170	31	171
TOTAL SS EXPENSE		78,839	30,857	14,238	14,877	3,611	14,325	142	773
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,240)	(473)	(218)	(227)	(55)	(219)	(7)	(40)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	657,357	240,198	121,019	139,294	30,699	115,366	1,643	9,072
Labor & Exp Oper Pump	6	353,563	134,884	62,156	64,773	15,734	62,545	2,051	11,420
Labor & Exp Oper Pump	6	1,183	451	208	217	53	209	7	38
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	5,062	1,931	890	927	225	895	29	164
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,015,924	376,992	184,056	204,983	46,655	178,797	3,723	20,653

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
Super & Eng Maint P	6	15,977	6,095	2,809	2,927	711	2,826	93	516
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	156	60	27	29	7	28	1	5
TOTAL PUMPING EXPENSES - MAINTENANCE		16,133	6,155	2,836	2,956	718	2,854	94	521
TOTAL PUMPING EXPENSES		1,032,057	383,146	186,892	207,939	47,373	181,651	3,817	21,174
WATER TREATMENT									
Super & Eng Oper WT	2	71,506	27,987	12,914	13,493	3,275	12,993	129	701
Chemicals	1	756,895	276,569	139,344	160,386	35,347	132,835	1,892	10,445
Labor & Exp Oper WT	2	74,939	29,331	13,534	14,141	3,432	13,616	135	734
Labor & Exp Oper WT	2	38,381	15,023	6,932	7,243	1,758	6,974	69	376
Misc Exp Oper WT	2	40,607	15,894	7,334	7,663	1,860	7,378	73	398
Misc Exp Oper WT	1	234,855	85,816	43,237	49,766	10,968	41,217	587	3,241
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		1,217,183	450,620	223,294	252,691	56,640	215,013	2,885	15,895
Super & Eng Maint WT	2	10,687	4,183	1,930	2,017	489	1,942	19	105
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	35,337	13,831	6,382	6,668	1,618	6,421	64	346
TOTAL WT EXPENSE - MAINTENANCE		46,024	18,014	8,312	8,685	2,108	8,362	83	451
TOTAL WT EXPENSE		1,263,207	468,634	231,606	261,376	58,747	223,376	2,968	16,346
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	17,327	9,797	2,259	1,187	466	1,525	459	1,629
Storage Facility Exp	5	70	26	11	8	3	12	2	8
Storage Facility Exp	5	5,036	1,899	767	600	194	858	109	606
TD Lines Exp	7	204,319	71,328	28,829	22,557	7,315	32,221	6,375	35,674
TD Lines Exp	7	26,135	9,124	3,688	2,885	936	4,121	815	4,563
Meter Expense	9	103,513	83,256	14,005	3,002	2,339	901	0	0
Meter Expense	9	378	304	51	11	9	3	0	0
Customer Install Exp	10	95,152	79,852	9,334	704	904	124	4,234	0
Customer Install Exp	10	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0
Misc Exp Oper TD	11	16,078	9,091	2,097	1,101	433	1,415	426	1,511

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
Misc Exp Oper TD	11	20,927	11,832	2,729	1,433	563	1,842	555	1,967
Misc Exp Oper TD	11	24,629	13,925	3,212	1,687	663	2,167	653	2,315
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		513,564	290,432	66,983	35,177	13,823	45,189	13,627	48,274
Super & Eng Maint TD	12	16,313	6,891	2,011	1,274	462	1,703	354	3,618
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	229	97	28	18	6	24	5	51
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	13	5	2	1	0	2	0	2
TD Main Maint TD	7	102,794	35,885	14,504	11,348	3,680	16,211	3,207	17,948
Fire Main Maint TD	8	92	0	0	0	0	0	0	92
Services Maint TD	10	62	52	6	0	1	0	3	0
Services Maint TD	10	4,849	4,069	476	36	46	6	216	0
Meters Maint TD	9	5,196	4,179	703	151	117	45	0	0
Meters Maint TD	9	28,057	22,566	3,796	814	634	244	0	0
Hydrants Maint TD	8	17,019	0	0	0	0	0	0	17,019
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	120,376	50,847	14,842	9,401	3,407	12,567	2,612	26,699
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		294,999	124,590	36,369	23,044	8,353	30,802	6,397	65,429
TOTAL T & D EXPENSE		808,562	415,023	103,351	58,220	22,177	75,991	20,024	113,704
CUSTOMER ACCOUNTS									
Supervision CA	13	43,746	38,838	3,963	171	276	22	477	0
Meter Reading Exp CA	14	284,958	255,778	26,102	1,111	1,795	142	0	0
Meter Reading Exp CA	14	7,200	6,463	660	28	45	4	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	161,176	143,092	14,603	629	1,015	81	1,757	0
Cust Rec & Collection CA	13	16,120	14,311	1,460	63	102	8	176	0
Uncollectible Accts	13	166,736	148,028	15,106	650	1,050	83	1,817	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	21,542	19,125	1,952	84	136	11	235	0
Cust Serv & Info Exp CA	13	(9)	(8)	(1)	(0)	(0)	(0)	(0)	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		701,469	625,628	63,845	2,736	4,419	351	4,461	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

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)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	178,117	105,249	23,618	15,603	4,720	16,440	2,173	10,295
Other Supplies & Exp AG	15	657	389	87	58	17	61	8	38
Other Supplies & Exp AG	15	1,405	830	186	123	37	130	17	81
Other Supplies & Exp AG	15	186,206	110,029	24,691	16,312	4,934	17,187	2,272	10,763
Mgmt Fees-Coporate/Shared Service Center	15	1,393,565	823,457	184,787	122,076	36,929	128,626	17,001	80,548
Mgmt Fees-Call Center	13	451,800	401,108	40,933	1,762	2,846	226	4,925	0
Mgmt Fees-Belleville Lab	2	21,368	8,363	3,859	4,032	979	3,883	38	209
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	50,309	29,727	6,671	4,407	1,333	4,643	614	2,908
Outside Services AG	15	232,576	137,429	30,840	20,374	6,163	21,467	2,837	13,443
Property Insurance	15	(20,034)	(11,838)	(2,656)	(1,755)	(531)	(1,849)	(244)	(1,158)
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	332,118	196,879	43,740	28,595	8,701	29,857	3,952	20,425
Employee Pension & Benefits	16	452,700	268,361	59,621	38,977	11,861	40,698	5,387	27,841
Employee Pension & Benefits	16	83,136	49,283	10,949	7,158	2,178	7,474	989	5,113
Employee Pension & Benefits	16	233,926	138,671	30,808	20,141	6,129	21,030	2,784	14,386
Reg Commision Exp	15	12,414	7,335	1,646	1,087	329	1,146	151	718
Rents AG	15	50,384	29,772	6,681	4,414	1,335	4,650	615	2,912
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	244,930	144,729	32,478	21,456	6,491	22,607	2,988	14,157
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		3,905,577	2,439,776	498,938	304,820	94,453	318,275	46,508	202,680
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE		3,905,577	2,439,776	498,938	304,820	94,453	318,275	46,508	202,680
Total Operation & Maintenance Expenses		7,789,712	4,363,064	1,098,871	849,968	230,780	813,969	77,920	354,677

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	51,340	20,095	9,272	9,688	2,351	9,329	92	503
Struct & Imp P	6	79,623	30,376	13,998	14,587	3,543	14,085	462	2,572
Struct & Imp WT	2	381,924	149,485	68,976	72,069	17,492	69,396	687	3,743
Struct & Imp TD	7	10,692	3,733	1,509	1,180	383	1,686	334	1,867
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	4,910	2,901	651	430	130	453	60	284
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	112	44	20	21	5	20	0	1
Wells & Springs	2	586	230	106	111	27	107	1	6
Supply Mains	2	148,998	58,318	26,909	28,116	6,824	27,073	268	1,460
Pump Equip Electric	6	118,888	45,356	20,900	21,780	5,290	21,031	690	3,840
WT Equip Non-Media	2	567,412	222,085	102,475	107,071	25,987	103,099	1,021	5,561
Dist Reservoirs & Standpipe	5	34,631	13,059	5,278	4,128	1,337	5,901	748	4,170
Elevated Tanks & Standpipes	5	6,999	2,639	1,067	834	270	1,193	151	843
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains 4 & Less	4	12,966	4,526	1,829	1,431	464	2,045	406	2,264
TD Mains 6 to 8"	4	148,733	51,923	20,986	16,420	5,325	23,455	4,640	25,969
TD Mains 10 to 16"	3	163,992	59,414	27,403	28,617	6,937	27,583	2,115	11,889
TD Mains 18 & Grtr	3	72,902	26,413	12,182	12,721	3,084	12,262	940	5,285
Services	10	94,673	79,450	9,287	701	899	123	4,213	0
Meters Bronze Case	9	52,398	42,144	7,089	1,520	1,184	456	0	0
Meters Plastic Case	9	1,956	1,573	265	57	44	17	0	0
Meters Other	9	6,673	5,367	903	194	151	58	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	73,929	59,461	10,003	2,144	1,671	643	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	50,152	0	0	0	0	0	0	50,152
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	329	129	59	62	15	60	1	3
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	11,007	6,504	1,460	964	292	1,016	134	636
Comp & Periph Equip	15	38,487	22,742	5,103	3,371	1,020	3,552	470	2,225
Computer Software	15	92,355	54,573	12,246	8,090	2,447	8,524	1,127	5,338
Comp Software Personal	15	4,542	2,684	602	398	120	419	55	263
Data Handling Equipment	15	2,565	1,516	340	225	68	237	31	148
Other Office Equipment	15	12,832	7,582	1,701	1,124	340	1,184	157	742
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	4,985	2,946	661	437	132	460	61	288
Tools,Shop,Garage Equip	15	38,074	22,498	5,049	3,335	1,009	3,514	465	2,201
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	13,833	5,414	2,498	2,610	634	2,514	25	136
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	10,105	5,971	1,340	885	268	933	123	584

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
Comm Equip Non-Telephone	15	3,165	1,870	420	277	84	292	39	183
Comm Equip Telephone	15	2,050	1,212	272	180	54	189	25	119
Misc Equipment	15	5,246	3,100	696	460	139	484	64	303
Total Depreciation Expense		2,324,067	1,017,332	373,555	346,238	90,022	343,394	19,604	133,576
Amort-Other UP,DepCIAC, Cost Removal	18	10,581	4,393	1,709	1,604	419	1,631	101	721
Taxes Other Than Income									
Utility Reg Assessment Fee	19	102,217	49,340	15,568	13,523	3,578	13,411	981	5,806
Property Taxes	18	893,493	370,978	144,299	135,454	35,382	137,687	8,488	60,847
FUTA	16	1,994	1,182	263	172	52	179	24	123
FICA	16	126,727	75,124	16,690	10,911	3,320	11,393	1,508	7,794
SUTA	16	5,094	3,020	671	439	133	458	61	313
Other Taxes & Licenses	15	0	0	0	0	0	0	0	0
Gross Receipts Tax	19	28,595	13,803	4,355	3,783	1,001	3,752	275	1,624
Total Taxes, Other Than Income		1,158,120	513,447	181,845	164,281	43,467	166,880	11,336	76,507
Income Taxes	18	1,568,301	651,158	253,281	237,754	62,105	241,675	14,899	106,801
Utility Income Available for Return	18	5,136,004	2,132,469	829,465	778,618	203,386	791,458	48,792	349,762
Total Cost of Service		17,986,785	8,681,863	2,738,725	2,378,464	630,178	2,359,007	172,652	1,022,043
Less: Other Water Revenues	d	(282,492)	(282,492)	0	0	0	0	0	0
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		(282,492)	(282,492)	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		17,704,293	8,399,371	2,738,725	2,378,464	630,178	2,359,007	172,652	1,022,043
Reallocation of Public Fire	20		614,872	194,011	168,514	44,646	0		(1,022,043)
Total		\$ 17,704,293	\$ 9,014,243	\$ 2,932,736	\$ 2,546,978	\$ 674,824	\$ 2,359,007	\$ 172,652	\$ -
Total Cost of Service		17,986,785	9,296,735 #	2,932,736 #	2,546,978 #	674,824 #	2,359,007 #	172,652 #	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	1,414,424	553,606	255,445	266,902	64,781	257,001	2,546	13,861
Land & Ld Rights P	6	8,921	3,403	1,568	1,634	397	1,578	52	288
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	44,413	15,505	6,267	4,903	1,590	7,004	1,386	7,755
Land & Land Rights AG	15	8,112	4,793	1,076	711	215	749	99	469
Struct & Imp SS	2	2,095,522	820,187	378,451	395,425	95,975	380,756	3,772	20,536
Struct & Imp P	6	4,585,597	1,749,405	806,148	840,081	204,059	811,192	26,596	148,115
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	24,064,628	9,418,895	4,346,072	4,540,995	1,102,160	4,372,543	43,316	235,833
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	400,459	139,800	56,505	44,211	14,336	63,152	12,494	69,920
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	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	204,591	120,893	27,129	17,922	5,422	18,884	2,496	11,825
Struct & Imp Misc	15	1,668,281	985,787	221,214	146,141	44,209	153,982	20,353	96,427
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,326	2,476	1,142	1,194	290	1,149	11	62
Wells & Springs	2	35,119	13,746	6,342	6,627	1,608	6,381	63	344
Supply Mains	2	9,312,362	3,644,858	1,681,813	1,757,243	426,506	1,692,056	16,762	91,261
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	4,792,895	1,828,489	842,591	878,058	213,284	847,863	27,799	154,811
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	2,618	999	460	480	117	463	15	85
WT Equip Non-Media	2	20,371,803	7,973,524	3,679,148	3,844,159	933,029	3,701,557	36,669	199,644
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

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
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	19,503	7,633	3,522	3,680	893	3,544	35	191
Dist Reservoirs & Standpipe	5	1,611,970	607,874	245,664	192,147	62,222	274,680	34,819	194,081
Elevated Tanks & Standpipes	5	305,806	115,319	46,605	36,452	11,804	52,109	6,605	36,819
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	2,465,986	860,876	347,951	272,245	88,282	388,886	76,939	430,561
TD Mains 4 & Less	4	819,524	286,096	115,635	90,475	29,339	129,239	25,569	143,089
TD Mains 6 to 8"	4	9,338,727	3,260,150	1,317,694	1,030,995	334,326	1,472,717	291,368	1,630,542
TD Mains 10 to 16"	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr	3	10,292,327	3,728,910	1,719,848	1,796,011	435,365	1,731,169	132,771	746,194
TD Mains AC 4 (STL)	4	4,840,789	1,689,919	683,035	534,423	173,300	763,392	151,033	845,202
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	3,223,585	2,705,233	316,234	23,855	30,624	4,191	143,450	0
Meters Bronze Case	9	2,462,124	1,980,286	333,125	71,402	55,644	21,420	0	0
Meters Plastic Case	9	80,479	64,729	10,889	2,334	1,819	700	0	0
Meters Other	9	274,621	220,878	37,156	7,964	6,206	2,389	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	2,958,774	2,379,742	400,322	85,804	66,868	25,741	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	2,572,605	0	0	0	0	0	0	2,572,605
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	1,449,357	567,278	261,754	273,494	66,381	263,348	2,609	14,204
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	23,975	14,167	3,179	2,100	635	2,213	292	1,386
Office Furniture & Equip	15	208,757	123,355	27,681	18,287	5,532	19,268	2,547	12,066
Comp & Periph Equip	15	143,889	85,024	19,080	12,605	3,813	13,281	1,755	8,317
Computer Software	15	153,012	90,415	20,289	13,404	4,055	14,123	1,867	8,844
Comp Software Personal	15	22,221	13,130	2,947	1,947	589	2,051	271	1,284
Data Handling Equipment	15	38,458	22,725	5,100	3,369	1,019	3,550	469	2,223
Other Office Equipment	15	191,225	112,995	25,356	16,751	5,067	17,650	2,333	11,053
Trans Equip Lt Duty Trks	15	242,186	143,108	32,114	21,215	6,418	22,354	2,955	13,998
Trans Equip Hvy Duty Trks	15	51,331	30,331	6,806	4,497	1,360	4,738	626	2,967
Trans Equip Autos	15	32,766	19,361	4,345	2,870	868	3,024	400	1,894
Trans Equip Other	15	7,255	4,287	962	636	192	670	89	419
Stores Equipment	15	174,304	102,996	23,113	15,269	4,619	16,088	2,127	10,075
Tools,Shop,Garage Equip	15	785,558	464,186	104,165	68,615	20,817	72,507	9,584	45,405
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	336,605	131,747	60,791	63,517	15,417	61,161	606	3,299

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	248,942	147,100	33,010	21,807	6,597	22,977	3,037	14,389
Comm Equip Non-Telephone	15	63,117	37,296	8,369	5,529	1,673	5,826	770	3,648
Comm Equip Telephone	15	27,901	16,487	3,700	2,444	739	2,575	340	1,613
Misc Equipment	15	104,032	61,473	13,795	9,113	2,757	9,602	1,269	6,013
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		114,587,782	47,371,473	18,545,606	17,452,143	4,553,220	17,743,496	1,090,965	7,813,615
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(74,423)	(43,977)	(9,868)	(6,519)	(1,972)	(6,869)	(908)	(4,302)
Materials and Supplies	15	208,737	123,342	27,678	18,285	5,532	19,266	2,547	12,065
Prepayments	15	55,616	32,863	7,375	4,872	1,474	5,133	679	3,215
OPEB's Contributed to External Fund	16	337,902	200,308	44,502	29,093	8,853	30,377	4,021	20,781
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	7,483,519	3,093,687	1,210,833	1,139,740	297,096	1,158,449	71,093	510,376
Pensions	16	809,131	479,653	106,563	69,666	21,199	72,741	9,629	49,762
Total Other Rate Base Elements		8,820,482	3,885,878	1,387,082	1,255,137	332,181	1,279,098	87,060	591,896
Total Original Cost Measure of Value		\$ 123,408,264	\$ 51,257,351	\$ 19,932,688	\$ 18,707,281	\$ 4,885,401	\$ 19,022,594	\$ 1,178,025	\$ 8,405,512

T&D OP BASIS FOR FACTOR 11	434,602	245,787	56,686	29,768	11,699	38,240	11,535	40,852	(35.0)
FACTOR 11		0.5654	0.1304	0.0685	0.0269	0.0880	0.0265	0.0940	0.9997
T&D Mnt BASIS FOR FACTOR 12	158,081	66,756	19,487	12,351	4,479	16,508	3,426	35,061	(13.6)
FACTOR 12		0.4224	0.1233	0.0781	0.0283	0.1044	0.0217	0.2218	1.0000
A&G BASIS FOR FACTOR 15	2,235,028	1,320,704	296,332	195,702	59,314	206,275	27,290	129,239	(171.5)
FACTOR 15		0.5909	0.1326	0.0876	0.0265	0.0923	0.0122	0.0578	0.9999
LABOR BASIS FOR FACTOR 16	1,789,051	1,060,323	235,529	154,042	46,843	160,919	21,291	109,985	(119.1)
FACTOR 16		0.5928	0.1317	0.0861	0.0262	0.0899	0.0119	0.0615	1.0001
UPIS BASIS FOR FACTOR 17	114,587,782	47,371,473	18,545,606	17,452,143	4,553,220	17,743,496	1,090,965	7,813,615	(17,263.5)
FACTOR 17		0.4134	0.1618	0.1523	0.0397	0.1548	0.0095	0.0682	0.9997
RATE BASE BASIS FOR FACTOR 18	123,408,264	51,257,351	19,932,688	18,707,281	4,885,401	19,022,594	1,178,025	8,405,512	(19,412.9)
FACTOR 18		0.4152	0.1615	0.1516	0.0396	0.1541	0.0095	0.0681	0.9996
TOTAL COS BASIS FOR FACTOR 19	17,843,559	8,611,385	2,717,156	2,360,070	625,271	2,340,698	171,245	1,013,895	(3,838.9)
FACTOR 19		0.4827	0.1523	0.1323	0.0350	0.1312	0.0096	0.0568	0.9999
COS w/o Fire Factor 20	14,313,882	8,611,385	2,717,156 #	2,360,070 #	625,271 #				0
FACTOR 20		0.6016	0.1898	0.1649	0.0437				1.0000

Table of Factors - Table Name "FACTORS"

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006, ALLOCATED TO CUSTOMER CLASSIFICATIONS

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public		
			2	4	6	8	10	12	14	20	
			Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total	
			1	0.3654	0.1841	0.2119	0.0467	0.1755	0.0025	0.0138	0.9999
			2	0.3914	0.1806	0.1887	0.0458	0.1817	0.0018	0.0098	0.9998
			3	0.3623	0.1671	0.1745	0.0423	0.1682	0.0129	0.0725	0.9998
			4	0.3491	0.1411	0.1104	0.0358	0.1577	0.0312	0.1746	0.9999
			5	0.3771	0.1524	0.1192	0.0386	0.1704	0.0216	0.1204	0.9997
			6	0.3815	0.1758	0.1832	0.0445	0.1769	0.0058	0.0323	1.0000
			7	0.3491	0.1411	0.1104	0.0358	0.1577	0.0312	0.1746	0.9999
			8	-	-	-	-	-	-	1.0000	1.0000
			9	0.8043	0.1353	0.0290	0.0226	0.0087	-	-	0.9999
			10	0.8392	0.0981	0.0074	0.0095	0.0013	0.0445	-	1.0000
			11	0.5654	0.1304	0.0685	0.0269	0.0880	0.0265	0.0940	0.9997
			12	0.4224	0.1233	0.0781	0.0283	0.1044	0.0217	0.2218	1.0000
			13	0.8878	0.0906	0.0039	0.0063	0.0005	0.0109	-	1.0000
			14	0.8976	0.0916	0.0039	0.0063	0.0005	-	-	0.9999
			15	0.5909	0.1326	0.0876	0.0265	0.0923	0.0122	0.0578	0.9999
			16	0.5928	0.1317	0.0861	0.0262	0.0899	0.0119	0.0615	1.0001
			17	0.4134	0.1618	0.1523	0.0397	0.1548	0.0095	0.0682	0.9997
			18	0.4152	0.1615	0.1516	0.0396	0.1541	0.0095	0.0681	0.9996
			19	0.4827	0.1523	0.1323	0.0350	0.1312	0.0096	0.0568	0.9999
			20	0.6016	0.1898	0.1649	0.0437	-	-	-	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	61,393	42,828	17,853	0	0	0	0	712
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		61,393	42,828	17,853	0	0	0	0	712
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	406	283	118	0	0	0	0	5
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil 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	93	65	27	0	0	0	0	1
Misc Plant Maint SS	2	16,947	11,822	4,928	0	0	0	0	197
TOTAL SS EXPENSE - MAINTENANCE		17,446	12,170	5,073	0	0	0	0	202
TOTAL SS EXPENSE		78,839	54,998	22,926	0	0	0	0	915
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,240)	(839)	(349)	(5)	0	0	0	(47)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	657,357	646,642	0	0	0	0	0	10,715
Labor & Exp Oper Pump	6	353,563	239,232	99,351	1,535	0	0	0	13,446
Labor & Exp Oper Pump	6	1,183	800	332	5	0	0	0	45
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	5,062	3,425	1,422	22	0	0	0	193
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,015,924	889,260	100,758	1,556	0	0	0	24,351

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	15,977	10,810	4,489	69	0	0	0	608
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	156	106	44	1	0	0	0	6
TOTAL PUMPING EXPENSES - MAINTENANCE		16,133	10,916	4,533	70	0	0	0	614
TOTAL PUMPING EXPENSES		1,032,057	900,176	105,291	1,626	0	0	0	24,964
WATER TREATMENT									
Super & Eng Oper WT	2	71,506	49,883	20,794	0	0	0	0	829
Chemicals	1	756,895	744,558	0	0	0	0	0	12,337
Labor & Exp Oper WT	2	74,939	52,277	21,792	0	0	0	0	869
Labor & Exp Oper WT	2	38,381	26,775	11,161	0	0	0	0	445
Misc Exp Oper WT	2	40,607	28,327	11,809	0	0	0	0	471
Misc Exp Oper WT	1	234,855	231,027	0	0	0	0	0	3,828
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		1,217,183	1,132,847	65,556	0	0	0	0	18,781
Super & Eng Maint WT	2	10,687	7,455	3,108	0	0	0	0	124
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	35,337	24,651	10,276	0	0	0	0	410
TOTAL WT EXPENSE - MAINTENANCE		46,024	32,106	13,384	0	0	0	0	534
TOTAL WT EXPENSE		1,263,207	1,164,953	78,940	0	0	0	0	19,314
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	17,327	2,724	0	4,748	4,141	3,625	0	2,088
Storage Facility Exp	5	70	22	0	38	0	0	0	10
Storage Facility Exp	5	5,036	1,600	0	2,746	0	0	0	689
TD Lines Exp	7	204,319	59,130	0	103,140	0	0	0	42,049
TD Lines Exp	7	26,135	7,563	0	13,193	0	0	0	5,379
Meter Expense	9	103,513	0	0	0	103,513	0	0	0
Meter Expense	9	378	0	0	0	378	0	0	0
Customer Install Exp	10	95,152	0	0	0	0	90,918	0	4,234
Customer Install Exp	10	(1)	0	0	0	0	(1)	0	(0)
Misc Exp Oper TD	11	16,078	2,528	0	4,405	3,843	3,364	0	1,937

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	20,927	3,290	0	5,734	5,002	4,378	0	2,522
Misc Exp Oper TD	11	24,629	3,872	0	6,748	5,886	5,152	0	2,968
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		513,564	80,728	0	140,752	122,763	107,436	0	61,875
Super & Eng Maint TD	12	16,313	3,070	0	5,356	3,432	484	0	3,972
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	229	43	0	75	48	7	0	56
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	13	4	0	7	0	0	0	3
TD Main Maint TD	7	102,794	29,748	0	51,890	0	0	0	21,155
Fire Main Maint TD	8	92	0	0	0	0	0	0	92
Services Maint TD	10	62	0	0	0	0	59	0	3
Services Maint TD	10	4,849	0	0	0	0	4,633	0	216
Meters Maint TD	9	5,196	0	0	0	5,196	0	0	0
Meters Maint TD	9	28,057	0	0	0	28,057	0	0	0
Hydrants Maint TD	8	17,019	0	0	0	0	0	0	17,019
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	120,376	22,655	0	39,519	25,327	3,575	0	29,312
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		294,999	55,520	0	96,847	62,060	8,759	0	71,826
TOTAL T & D EXPENSE		808,562	136,248	0	237,599	184,823	116,195	0	133,701
CUSTOMER ACCOUNTS									
Supervision CA	13	43,746	0	0	0	0	0	43,269	477
Meter Reading Exp CA	14	284,958	0	0	0	0	0	284,958	0
Meter Reading Exp CA	14	7,200	0	0	0	0	0	7,200	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	161,176	0	0	0	0	0	159,419	1,757
Cust Rec & Collection CA	13	16,120	0	0	0	0	0	15,944	176
Uncollectible Accts	13	166,736	0	0	0	0	0	164,919	1,817
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	21,542	0	0	0	0	0	21,307	235
Cust Serv & Info Exp CA	13	(9)	0	0	0	0	0	(9)	(0)
TOTAL CUSTOMER ACCOUNTING EXPENSE		701,469	0	0	0	0	0	697,008	4,461

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	178,117	50,532	16,511	19,058	14,730	9,262	55,555	12,468
Other Supplies & Exp AG	15	657	187	61	70	54	34	205	46
Other Supplies & Exp AG	15	1,405	399	130	150	116	73	438	98
Other Supplies & Exp AG	15	186,206	52,827	17,261	19,924	15,399	9,683	58,078	13,034
Mgmt Fees-Coporate/Shared Service Center	15	1,393,565	395,354	129,183	149,111	115,248	72,465	434,653	97,550
Mgmt Fees-Call Center	13	451,800	0	0	0	0	0	446,876	4,925
Mgmt Fees-Belleville Lab	2	21,368	14,906	6,214	0	0	0	0	248
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	50,309	14,273	4,664	5,383	4,161	2,616	15,691	3,522
Outside Services AG	15	232,576	65,982	21,560	24,886	19,234	12,094	72,541	16,280
Property Insurance	15	(20,034)	(5,684)	(1,857)	(2,144)	(1,657)	(1,042)	(6,248)	(1,402)
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	332,118	92,727	30,754	33,012	29,725	20,658	100,831	24,377
Employee Pension & Benefits	16	452,700	126,394	41,920	44,998	40,517	28,158	137,440	33,228
Employee Pension & Benefits	16	83,136	23,212	7,698	8,264	7,441	5,171	25,240	6,102
Employee Pension & Benefits	16	233,926	65,312	21,662	23,252	20,936	14,550	71,020	17,170
Reg Commision Exp	15	12,414	3,522	1,151	1,328	1,027	646	3,872	869
Rents AG	15	50,384	14,294	4,671	5,391	4,167	2,620	15,715	3,527
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	244,930	69,487	22,705	26,207	20,256	12,736	76,394	17,145
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		3,905,577	983,722	324,288	358,893	291,353	189,724	1,508,298	249,188
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE		3,905,577	983,722	324,288	358,893	291,353	189,724	1,508,298	249,188
Total Operation & Maintenance Expenses		7,789,712	3,240,097	531,445	598,119	476,176	305,919	2,205,306	432,544

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	51,340	35,815	14,930	0	0	0	0	596
Struct & Imp P	6	79,623	53,876	22,374	346	0	0	0	3,028
Struct & Imp WT	2	381,924	266,431	111,064	0	0	0	0	4,430
Struct & Imp TD	7	10,692	3,094	0	5,397	0	0	0	2,200
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	4,910	1,393	455	525	406	255	1,531	344
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	112	78	33	0	0	0	0	1
Wells & Springs	2	586	409	171	0	0	0	0	7
Supply Mains	2	148,998	103,941	43,329	0	0	0	0	1,728
Pump Equip Electric	6	118,888	80,443	33,407	516	0	0	0	4,521
WT Equip Non-Media	2	567,412	395,827	165,003	0	0	0	0	6,582
Dist Reservoirs & Standpipe	5	34,631	11,002	0	18,881	0	0	0	4,738
Elevated Tanks & Standpipes	5	6,999	2,224	0	3,816	0	0	0	957
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	12,966	3,752	0	6,545	0	0	0	2,668
TD Mains 6 to 8" "	4	148,733	43,043	0	75,080	0	0	0	30,609
TD Mains 10 to 16" "	3	163,992	105,857	44,130	0	0	0	0	14,005
TD Mains 18 & Grtr "	3	72,902	47,059	19,618	0	0	0	0	6,226
Services	10	94,673	0	0	0	0	90,461	0	4,213
Meters Bronze Case	9	52,398	0	0	0	52,398	0	0	0
Meters Plastic Case	9	1,956	0	0	0	1,956	0	0	0
Meters Other	9	6,673	0	0	0	6,673	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	73,929	0	0	0	73,929	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	50,152	0	0	0	0	0	0	50,152
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	329	230	96	0	0	0	0	4
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	11,007	3,123	1,020	1,178	910	572	3,433	770
Comp & Periph Equip	15	38,487	10,919	3,568	4,118	3,183	2,001	12,004	2,694
Computer Software	15	92,355	26,201	8,561	9,882	7,638	4,802	28,806	6,465
Comp Software Personal	15	4,542	1,289	421	486	376	236	1,417	318
Data Handling Equipment	15	2,565	728	238	274	212	133	800	180
Other Office Equipment	15	12,832	3,640	1,189	1,373	1,061	667	4,002	898
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	4,985	1,414	462	533	412	259	1,555	349
Tools,Shop,Garage Equip	15	38,074	10,802	3,529	4,074	3,149	1,980	11,875	2,665
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	13,833	9,650	4,023	0	0	0	0	160
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	10,105	2,867	937	1,081	836	525	3,152	707

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Comm Equip Non-Telephone	15	3,165	898	293	339	262	165	987	222
Comm Equip Telephone	15	2,050	582	190	219	170	107	640	144
Misc Equipment	15	5,246	1,488	486	561	434	273	1,636	367
Total Depreciation Expense		<u>2,324,067</u>	<u>1,228,073</u>	<u>479,528</u>	<u>135,226</u>	<u>154,004</u>	<u>102,437</u>	<u>71,838</u>	<u>152,950</u>
Amort-Other UP	18	10,581	5,627	2,112	980	571	309	160	821
Taxes Other Than Income									
Utility Reg Assessment Fee	19	102,217	48,962	14,556	8,310	6,031	3,659	13,912	6,787
Property Taxes	18	893,493	475,159	178,341	82,737	48,249	26,090	13,492	69,335
FUTA	16	1,994	557	185	198	178	124	605	146
FICA	16	126,727	35,382	11,735	12,597	11,342	7,882	38,474	9,302
SUTA	16	5,094	1,422	472	506	456	317	1,547	374
Other Taxes & Licenses	15	0	0	0	0	0	0	0	0
Gross Receipts Tax	19	28,595	13,697	4,072	2,325	1,687	1,024	3,892	1,899
Total Taxes, Other Than Income		<u>1,158,120</u>	<u>575,180</u>	<u>209,360</u>	<u>106,674</u>	<u>67,943</u>	<u>39,096</u>	<u>71,922</u>	<u>87,843</u>
Income Taxes	18	1,568,301	834,022	313,033	145,225	84,688	45,794	23,681	121,700
Utility Income Available for Return	18	5,136,004	2,731,327	1,025,146	475,594	277,344	149,971	77,554	398,554
Total Cost of Service		<u>17,986,785</u>	<u>8,614,326</u>	<u>2,560,624</u>	<u>1,461,817</u>	<u>1,060,727</u>	<u>643,528</u>	<u>2,450,461</u>	<u>1,194,411</u>
Less: Other Water Revenues		(282,492)	(282,492)	0	0	0	0	0	0
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>(282,492)</u>	<u>(282,492)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cost of Service Related to Sales of Water		<u>17,704,293</u>	<u>8,331,834</u>	<u>2,560,624</u>	<u>1,461,817</u>	<u>1,060,727</u>	<u>643,528</u>	<u>2,450,461</u>	<u>1,194,411</u>
Reallocation of Public Fire	20	0	696,727	207,066	118,148	0	0	0	(1,021,941)
Total		<u>\$ 17,704,293</u>	<u>\$ 9,028,560</u>	<u>\$ 2,767,690</u>	<u>\$ 1,579,965</u>	<u>\$ 1,060,727</u>	<u>\$ 643,528</u>	<u>\$ 2,450,461</u>	<u>\$ 172,471</u>
			4,436,539			36,538	32,642	385,788	
			\$ 2.035			29.03	19.71		
						2.42	1.64		
		1,649,107	1,622,226					6.35	
			\$ 0.366					10.41	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	0	0	0	0	0	0	0	0
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	1,414,424	986,702	411,314	0	0	0	0	16,407
Land & Ld Rights P	6	8,921	6,036	2,507	39	0	0	0	339
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	44,413	12,853	0	22,420	0	0	0	9,140
Land & Land Rights AG	15	8,112	2,301	752	868	671	422	2,530	568
Struct & Imp SS	2	2,095,522	1,461,836	609,378	0	0	0	0	24,308
Struct & Imp P	6	4,585,597	3,102,757	1,288,553	19,903	0	0	0	174,384
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	24,064,628	16,787,484	6,997,994	0	0	0	0	279,150
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	400,459	115,893	0	202,152	0	0	0	82,414
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	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	204,591	58,042	18,966	21,891	16,920	10,639	63,812	14,321
Struct & Imp Misc	15	1,668,281	473,291	154,650	178,506	137,967	86,751	520,337	116,780
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,326	4,413	1,840	0	0	0	0	73
Wells & Springs	2	35,119	24,499	10,213	0	0	0	0	407
Supply Mains	2	9,312,362	6,496,304	2,708,035	0	0	0	0	108,023
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	4,792,895	3,243,021	1,346,803	20,803	0	0	0	182,268
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	2,618	1,771	736	11	0	0	0	100
WT Equip Non-Media	2	20,371,803	14,211,370	5,924,120	0	0	0	0	236,313
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	19,503	13,605	5,671	0	0	0	0	226
Dist Reservoirs & Standpipe	5	1,611,970	512,123	0	878,846	0	0	0	220,517
Elevated Tanks & Standpipes	5	305,806	97,155	0	166,725	0	0	0	41,834
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	2,465,986	713,656	0	1,244,830	0	0	0	507,500
TD Mains 4 & Less "	4	819,524	237,170	0	413,696	0	0	0	168,658
TD Mains 6 to 8" "	4	9,338,727	2,702,628	0	4,714,189	0	0	0	1,921,910
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	10,292,327	6,643,697	2,769,665	0	0	0	0	878,965
TD Mains AC 4 (STL) "	4	4,840,789	1,400,924	0	2,443,630	0	0	0	996,234
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	3,223,585	0	0	0	0	3,080,135	0	143,450
Meters Bronze Case	9	2,462,124	0	0	0	2,462,124	0	0	0
Meters Plastic Case	9	80,479	0	0	0	80,479	0	0	0
Meters Other	9	274,621	0	0	0	274,621	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	2,958,774	0	0	0	2,958,774	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	2,572,605	0	0	0	0	0	0	2,572,605
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	1,449,357	1,011,071	421,473	0	0	0	0	16,813
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	23,975	6,802	2,222	2,565	1,983	1,247	7,478	1,678
Office Furniture & Equip	15	208,757	59,224	19,352	22,337	17,264	10,855	65,111	14,613
Comp & Periph Equip	15	143,889	40,821	13,339	15,396	11,900	7,482	44,879	10,072
Computer Software	15	153,012	43,410	14,184	16,372	12,654	7,957	47,724	10,711
Comp Software Personal	15	22,221	6,304	2,060	2,378	1,838	1,155	6,931	1,555
Data Handling Equipment	15	38,458	10,911	3,565	4,115	3,180	2,000	11,995	2,692
Other Office Equipment	15	191,225	54,251	17,727	20,461	15,814	9,944	59,643	13,386
Trans Equip Lt Duty Trks	15	242,186	68,708	22,451	25,914	20,029	12,594	75,538	16,953
Trans Equip Hvy Duty Trks	15	51,331	14,563	4,758	5,492	4,245	2,669	16,010	3,593
Trans Equip Autos	15	32,766	9,296	3,037	3,506	2,710	1,704	10,220	2,294
Trans Equip Other	15	7,255	2,058	673	776	600	377	2,263	508
Stores Equipment	15	174,304	49,450	16,158	18,651	14,415	9,064	54,365	12,201
Tools,Shop,Garage Equip	15	785,558	222,863	72,821	84,055	64,966	40,849	245,016	54,989
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	336,605	234,816	97,885	0	0	0	0	3,905

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	248,942	70,625	23,077	26,637	20,588	12,945	77,645	17,426
Comm Equip Non-Telephone	15	63,117	17,906	5,851	6,754	5,220	3,282	19,686	4,418
Comm Equip Telephone	15	27,901	7,916	2,586	2,985	2,307	1,451	8,702	1,953
Misc Equipment	15	104,032	29,514	9,644	11,131	8,603	5,410	32,448	7,282
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		<u>114,587,782</u>	<u>61,270,041</u>	<u>23,004,059</u>	<u>10,598,034</u>	<u>6,139,871</u>	<u>3,308,931</u>	<u>1,372,333</u>	<u>8,893,938</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(74,423)	(21,114)	(6,899)	(7,963)	(6,155)	(3,870)	(23,213)	(5,210)
Materials and Supplies	15	208,737	59,219	19,350	22,335	17,263	10,854	65,105	14,612
Prepayments	15	55,616	15,778	5,156	5,951	4,599	2,892	17,346	3,893
OPEB's Contributed to External Fund	16	337,902	94,342	31,290	33,587	30,242	21,018	102,587	24,802
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	7,483,519	4,002,186	1,502,691	692,226	401,117	216,274	89,802	580,721
Pensions	16	809,131	225,909	74,926	80,428	72,417	50,328	245,652	59,390
Total Other Rate Base Elements		<u>8,820,482</u>	<u>4,376,321</u>	<u>1,626,512</u>	<u>826,563</u>	<u>519,483</u>	<u>297,496</u>	<u>497,281</u>	<u>678,208</u>
Total Original Cost Measure of Value		<u>\$ 123,408,264</u>	<u>\$ 65,646,362</u>	<u>\$ 24,630,571</u>	<u>#####</u>	<u>\$ 6,659,354</u>	<u>\$ 3,606,426</u>	<u>\$ 1,869,613</u>	<u>\$ 9,572,147</u>
T&D OP BASIS FOR FACTOR 11		434,602	68,315	0	119,117	103,891	90,917	0	52,360
FACTOR 11			0.1572	0.0000	0.2740	0.2390	0.2092	0.0000	0.1205
T&D Mnt BASIS FOR FACTOR 12		158,081	29,752	0	51,897	33,253	4,692	0	38,487
FACTOR 12			0.1882	0.0000	0.3283	0.2104	0.0297	0.0000	0.2435
A&G BASIS FOR FACTOR 15		2,235,028	634,148	207,157	239,225	184,823	116,195	697,008	156,476
FACTOR 15			0.2837	0.0927	0.1070	0.0827	0.0520	0.3119	0.0700
LABOR BASIS FOR FACTOR 16		1,789,051	499,546	165,724	177,870	160,183	111,287	543,201	131,250
FACTOR 16			0.2792	0.0926	0.0994	0.0895	0.0622	0.3036	0.0734
UPIS BASIS FOR FACTOR 17		114,587,782	61,270,041	23,004,059	10,598,034	6,139,871	3,308,931	1,372,333	8,893,938
FACTOR 17			0.5348	0.2008	0.0925	0.0536	0.0289	0.0120	0.0776
RATE BASE BASIS FOR FACTOR 18		123,408,264	65,646,362	24,630,571	11,424,598	6,659,354	3,606,426	1,869,613	9,572,147
FACTOR 18			0.5318	0.1996	0.0926	0.0540	0.0292	0.0151	0.0776
TOTAL COS BASIS FOR FACTOR 19		17,843,559	8,548,145	2,540,845	1,449,853	1,051,982	638,199	2,428,785	1,184,857
FACTOR 19			0.4790	0.1424	0.0813	0.0590	0.0358	0.1361	0.0664
TOTAL COS BASIS FOR FACTOR 20		12,538,843	8,548,145	2,540,845	1,449,853	0	0	0	0
FACTOR 20			0.6817	0.2026	0.1156	0.0000	0.0000	0.0000	0.0000

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9837	-	-	-	-	-	0.0163
2	0.6976	0.2908	-	-	-	-	0.0116
3	0.6455	0.2691	-	-	-	-	0.0854
4	0.2894	-	0.5048	-	-	-	0.2058
5	0.3177	-	0.5452	-	-	-	0.1368
6	0.6766	0.2810	0.0043	-	-	-	0.0380
7	0.2894	-	0.5048	-	-	-	0.2058
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9555	-	0.0445
11	0.1572	-	0.2740	0.2390	0.2092	-	0.1205
12	0.1882	-	0.3283	0.2104	0.0297	-	0.2435
13	-	-	-	-	-	0.9891	0.0109
14	-	-	-	-	-	1.0000	-
15	0.2837	0.0927	0.1070	0.0827	0.0520	0.3119	0.0700
16	0.2792	0.0926	0.0994	0.0895	0.0622	0.3036	0.0734
17	0.5348	0.2008	0.0925	0.0536	0.0289	0.0120	0.0776
18	0.5318	0.1996	0.0926	0.0540	0.0292	0.0151	0.0776
19	0.4790	0.1424	0.0813	0.0590	0.0358	0.1361	0.0664
20	0.6817	0.2026	0.1156	-	-	-	-

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

FACTOR 1.

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

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

Customer Classification (1)	Average Daily Consumption, Thousand Gallons (2)	Allocation Factor (3)
Residential	4,516	0.3654
Commercial	2,275	0.1841
Industrial	2,619	0.2119
Other Public Authority	577	0.0467
Sales for Resale	2,168	0.1755
Private Fire Protection	31	0.0025
Public Fire Protection	171	0.0138
Total	12,356	0.9999

FACTOR 2.

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

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

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.7092	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.2908	
Residential	0.3654	0.2590	0.4554	0.1324	0.3914
Commercial	0.1841	0.1306	0.1721	0.0500	0.1806
Industrial	0.2119	0.1503	0.1321	0.0384	0.1887
Other Public Authority	0.0467	0.0331	0.0436	0.0127	0.0458
Sales for Resale	0.1755	0.1245	0.1968	0.0572	0.1817
Private Fire Protection	0.0025	0.0018			0.0018
Public Fire Protection	0.0138	0.0098			0.0098
Total	0.9999	0.7091	1.0000	0.2907	0.9998

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

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

Customer Classification	Base	Maximum Day- Extra Capacity		
	Average Daily Consumption, Thousand Gal.	Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	4,516	1.000	4,516	0.4554
Commercial	2,275	0.750	1,706	0.1721
Industrial	2,619	0.500	1,309	0.1321
Other Public Authority	577	0.750	433	0.0436
Sales for Resale	2,168	0.900	1,951	0.1968
Total	12,155		9,916	1.0000

The weighting of the factors is based on the maximum day ratio of 1.41, based on a review of maximum day ratios experienced during the period 1990 through 2006 (see Schedule D & DR #110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.7092
Maximum Day Extra Capacity	0.41	0.2908
Total	1.41	1.0000

* Ratio of maximum day to average day minus 1.0.

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

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

FACTOR 3.

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

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

Customer Classification	Base		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Average Daily Consumption						
(1)	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	(8)=(3)+(5)+(7)
	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	
		0.6562		0.2691		0.0747	
Residential	0.3654	0.2398	0.4554	0.1225			0.3623
Commercial	0.1841	0.1208	0.1721	0.0463			0.1671
Industrial	0.2119	0.1390	0.1321	0.0355			0.1745
Other Public Authority	0.0467	0.0306	0.0436	0.0117			0.0423
Sales for Resale	0.1755	0.1152	0.1968	0.0530			0.1682
Private Fire Protection	0.0025	0.0016			0.1517	0.0113	0.0129
Public Fire Protection	0.0138	0.0091			0.8483	0.0634	0.0725
Total	0.9999	0.6561	1.0000	0.2690	1.0000	0.0747	0.9998

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.41 and the average daily system sendout for 2006 of 16.86 MGD. The system demand for fire protection is 8000 Gallons per minute for 4 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	16,860,000	0.6562
Maximum Day Extra Capacity	<u>0.41</u>	<u>6,912,600</u>	<u>0.2691</u>
Subtotal	<u>1.41</u>	23,772,600	0.9253
Fire Protection		<u>1,920,000</u>	<u>0.0747</u>
Total		<u>25,692,600</u>	<u>1.0000</u>

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

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

FACTOR 4.

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

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

Customer Classification (1)	Base			Maximum Hour		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	Average Hourly Consumption			Extra Capacity				
	Thousand	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Gallons	Factor	Factor	Factor	Factor	Factor	Factor	
	(2)	(3)	(4)=(3) X 0.2942	(5)	(6)=(5) X 0.5048	(7)	(8)=(7) X 0.2010	
Residential	188.2	0.3654	0.1075	0.4789	0.2416			0.3491
Commercial	94.8	0.1841	0.0542	0.1722	0.0869			0.1411
Industrial	109.1	0.2119	0.0623	0.0952	0.0481			0.1104
Other Public Authority	24.0	0.0467	0.0137	0.0437	0.0221			0.0358
Sales for Resale	90.3	0.1755	0.0516	0.2102	0.1061			0.1577
Private Fire Protection	1.3	0.0025	0.0007			0.1517	0.0305	0.0312
Public Fire Protection	7.1	0.0138	0.0041			0.8483	0.1705	0.1746
Total	514.8	0.9999	0.2941	1.0002	0.5048	1.0000	0.2010	0.9999

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

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.72. The system demand for fire protection is approximately 8000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	11,708	0.2942
Maximum Hour			
Extra Capacity	1.72	20,093	0.5048
Subtotal	2.72	31,801	0.7990
Fire Protection		8,000	0.2010
Total		39,801	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	188.2	3.5	658.6	0.4789
Commercial	94.8	2.5	236.9	0.1722
Industrial	109.1	1.2	130.9	0.0952
Other Public Authority	24.0	2.5	60.1	0.0437
Sales for Resale	90.3	3.2	289.1	0.2102
Total	506.5		1,375.6	1.0002

* 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	BASE			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Average Hourly Consumption	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Thousand Gallons	Factor	Factor	Factor	Factor	Factor	Factor	
(1)	(2)	(3)	(4)=(3) X 0.3178	(5)	(6)=(5) X 0.5454	(7)	(8)=(7) X 0.1368	(9)=(4)+(6)+(8)
Residential	188.2	0.3654	0.1161	0.4788	0.2611			0.3771
Commercial	94.8	0.1841	0.0585	0.1722	0.0939			0.1524
Industrial	109.1	0.2119	0.0673	0.0952	0.0519			0.1192
Other Public Authority	24.0	0.0467	0.0148	0.0437	0.0238			0.0386
Sales for Resale	90.3	0.1755	0.0558	0.2101	0.1146			0.1704
Private Fire Protection	1.3	0.0025	0.0008			0.1517	0.0208	0.0216
Public Fire Protection	7.1	0.0138	0.0044			0.8483	0.1160	0.1204
Total	514.8	0.9999	0.3177	1.0000	0.5453	1.0000	0.1368	0.9997

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

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	36.82	0.3178
Extra Capacity Maximum Hour	1.72	63.18	0.5454
Total	2.72	100.00	0.8632

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor* (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	188.2	3.5	658.6	0.4788
Commercial	94.8	2.5	236.9	0.1722
Industrial	109.1	1.2	130.9	0.0952
Other Public Authority	24.0	2.5	60.1	0.0437
Sales for Resale	90.3	3.2	289.1	0.2101
Total	506.5		1375.7	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.6555	(4)	(5)=(4)X 0.3361	(6)	(7)=(6)X 0.0084	(8)=(3)+ (5)+(7)
Residential	0.3914	0.2568	0.3623	0.1217	0.3491	0.0030	0.3815
Commercial	0.1806	0.1184	0.1671	0.0562	0.1411	0.0012	0.1758
Industrial	0.1887	0.1237	0.1745	0.0586	0.1104	0.0009	0.1832
Other Public Authority	0.0458	0.0300	0.0423	0.0142	0.0358	0.0003	0.0445
Sales for Resale	0.1817	0.1191	0.1682	0.0565	0.1577	0.0013	0.1769
Private Fire Protection	0.0018	0.0012	0.0129	0.0043	0.0312	0.0003	0.0058
Public Fire Protection	0.0098	0.0064	0.0725	0.0244	0.1746	0.0015	0.0323
Total	0.9998	0.6556	0.9998	0.3359	0.9999	0.0085	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	2,350	0.6555
Associated with Maximum Day and Fire	1,205	0.3361
Associated with Maximum Hour	30	0.0084
Total	3,585	1.0000

**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 Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3623	0.0000	0.3491	0.3491	0.3491
Commercial	0.1671	0.0000	0.1411	0.1411	0.1411
Industrial	0.1745	0.0000	0.1104	0.1104	0.1104
Other Public Authority	0.0423	0.0000	0.0358	0.0358	0.0358
Sales for Resale	0.1682	0.0000	0.1577	0.1577	0.1577
Private Fire Protection	0.0129	0.0000	0.0312	0.0312	0.0312
Public Fire Protection	0.0725	0.0000	0.1746	0.1746	0.1746
Total	0.9998	0.0000	0.9999	0.9999	0.9999

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

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

NO FUNCTIONALIZATION ASSIGN ALL TO MAX HOUR
--

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	29,392	0.8043
Commercial	4,944	0.1353
Industrial	1,061	0.0290
Other Public Authority	824	0.0226
Sales for Resale	317	0.0087
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u>36,538</u>	<u>0.9999</u>

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	28,668	0.8392
Commercial	3,352	0.0981
Industrial	253	0.0074
Other Public Authority	324	0.0095
Sales for Resale	45	0.0013
Private Fire Protection	<u>1,520</u>	<u>0.0445</u>
Total	<u><u>34,161</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 245,787	0.5656
Commercial	56,686	0.1304
Industrial	29,768	0.0685
Other Public Authority	11,699	0.0269
Sales for Resale	38,240	0.0880
Private Fire Protection	11,535	0.0265
Public Fire Protection	40,852	0.0940
Total	<u>434,567</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	\$ 66,756	0.4223
Commercial	19,487	0.1233
Industrial	12,351	0.0781
Other Public Authority	4,479	0.0283
Sales for Resale	16,508	0.1044
Private Fire Protection	3,426	0.0217
Public Fire Protection	35,061	0.2218
Total	<u>\$158,067</u>	<u>1.0000</u>

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

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	28,540	0.8878
Commercial	2,913	0.0906
Industrial	125	0.0039
Other Public Authority	201	0.0063
Sales for Resale	17	0.0005
Private Fire Protection	352	0.0109
Public Fire Protection	0	0.0000
Total	32,149	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	28,540	0.8976
Commercial	2,913	0.0916
Industrial	125	0.0039
Other Public Authority	201	0.0063
Sales for Resale	17	0.0005
Total	31,797	0.9999

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

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

FACTOR 15.

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

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

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,320,704	0.5910
Commercial	296,332	0.1326
Industrial	195,702	0.0876
Other Public Authority	59,314	0.0265
Sales for Resale	206,275	0.0923
Private Fire Protection	27,290	0.0122
Public Fire Protection	129,239	0.0578
Total	<u>\$2,234,856</u>	<u>1.0000</u>

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

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

FACTOR 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	\$1,060,323	0.5927
Commercial	235,529	0.1317
Industrial	154,042	0.0861
Other Public Authority	46,843	0.0262
Sales for Resale	160,919	0.0900
Private Fire Protection	21,291	0.0119
Public Fire Protection	109,985	0.0615
Total	<u>\$1,788,932</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification (1)	Original Cost Less Depreciation (2)	Allocation Factor (3)
Residential	\$47,371,473	0.4135
Commercial	18,545,606	0.1619
Industrial	17,452,143	0.1523
Other Public Authority	4,553,220	0.0397
Sales for Resale	17,743,496	0.1549
Private Fire Protection	1,090,965	0.0095
Public Fire Protection	7,813,615	0.0682
Total	<u>\$114,570,518</u>	<u>1.0000</u>

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

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification (1)	Original Cost Measure of Value (2)	Allocation Factor (3)
Residential	\$51,257,351	0.4154
Commercial	19,932,688	0.1615
Industrial	18,707,281	0.1516
Other Public Authority	4,885,401	0.0396
Sales for Resale	19,022,594	0.1542
Private Fire Protection	1,178,025	0.0095
Public Fire Protection	8,405,512	0.0681
Total	<u>\$123,388,851</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification (1)	Total Cost of Service (2)	Allocation Factor (3)
Residential	\$8,611,385	0.4827
Commercial	2,717,156	0.1523
Industrial	2,360,070	0.1323
Other Public Authority	625,271	0.0350
Sales for Resale	2,340,698	0.1312
Private Fire Protection	171,245	0.0096
Public Fire Protection	1,013,895	0.0568
Total	<u>\$17,839,721</u>	<u>1.0000</u>

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

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of	Weighting	Number of	Weighting	Number of	Weighting	Number of	Weighting	Number of	Weighting	Number of	Weighting
		Meters	(4)=(2)X(3)	Meters	(6)=(2)X(5)	Meters	(8)=(2)X(7)	Meters	(10)=(2)X(9)	Meters	(12)=(2)X(11)	Meters	(14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	26,789.16	26,789.16	2,004.41	2,004.41	6.27	6.27	38.57	38.57	0.00	0.00	28,838.41	28,838.41
3/4	1.3	1,096.02	1,424.83	153.83	199.98	4.01	5.21	12.93	16.81	0.00	0.00	1,266.79	1,646.83
1	1.7	633.62	1,077.15	378.96	644.22	17.58	29.88	38.22	64.98	0.00	0.00	1,068.37	1,816.23
1-1/2	3.5	6.02	21.08	83.75	293.13	3.00	10.50	19.09	66.80	0.00	0.00	111.86	391.51
2	4.3	14.21	61.12	267.42	1,149.90	73.03	314.02	82.29	353.85	11.14	47.92	448.10	1,926.81
3	19.0	1.00	18.98	10.84	205.89	2.98	56.68	3.12	59.22	0.00	0.00	17.94	340.77
4	29.3	0.00	0.00	11.58	339.27	13.44	393.84	5.99	175.64	5.01	146.83	36.03	1,055.58
6	48.4	0.00	0.00	2.22	107.29	5.05	244.29	1.00	48.53	0.25	12.03	8.52	412.14
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.97	109.76	0.97	109.76
Total		<u>28,540</u>	<u>29,392</u>	<u>2,913</u>	<u>4,944</u>	<u>125</u>	<u>1,061</u>	<u>201</u>	<u>824</u>	<u>17</u>	<u>317</u>	<u>31,797</u>	<u>36,538</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (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	27,885.18	27,885.18	2,158.24	2,158.24	10.28	10.28	51.50	51.50	0.00	0.00	0.00	0.00	30,105.20	30,105.20
1	1.17	633.62	741.33	378.96	443.38	17.58	20.57	38.22	44.72	0.00	0.00	0.00	0.00	1,068.37	1,250.00
1-1/2	1.56	6.02	9.51	83.75	132.33	3.00	4.74	19.09	30.16	0.00	0.00	0.00	0.00	111.86	176.74
2	2.04	14.21	28.99	267.42	545.54	73.03	148.98	82.29	167.88	11.14	22.73	4.00	8.16	452.10	922.28
3	2.73	1.00	2.73	10.84	29.58	2.98	8.14	3.12	8.51	0.00	0.00	1.00	2.73	18.94	51.69
4	2.86	0.00	0.00	11.58	33.35	13.44	38.71	5.99	17.26	5.01	14.43	61.00	175.68	97.03	279.43
6	4.24	0.00	0.00	2.22	9.40	5.05	21.40	1.00	4.25	0.25	1.05	130.00	551.20	138.52	587.30
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.97	6.79	81.00	565.38	81.97	572.17
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	95.00	10.00	95.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	121.60	10.00	121.60
Total		<u>28,540.03</u>	<u>28,667.74</u>	<u>2,913.00</u>	<u>3,351.82</u>	<u>125.36</u>	<u>252.82</u>	<u>201.22</u>	<u>324.28</u>	<u>17.38</u>	<u>45.00</u>	<u>297.00</u>	<u>1,519.75</u>	<u>32,093.98</u>	<u>34,161.41</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	4	16	
3 -inch	9.00	1	9	
4 -inch	16.00	61	976	
6 -inch	36.00	130	4,680	
8 -inch	64.00	81	5,184	
10 -inch	100.00	10	1,000	
12 -inch	144.00	10	1,440	
Private Hydrants	32.75	55	1,801	
Total Private Fire Protection		352	15,106	0.1517
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	0	0
6" Valve	2- 2-1/2" & 1- 4"	28.50	2,963	84,446
Total Public Fire Protection		2,963	84,446	0.8483
Total Fire Protection		3,315	99,552	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 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	\$ 265,409	98.5%	\$ 104,949	98.7%	\$ 265,745	98.5%	\$ 160,796	153.2%
Commercial	4,006	1.5%	\$ 1,360	1.3%	\$ 4,006	1.5%	2,646	194.6%
Industrial	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Authority	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	6	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	269,420	<u>100.0%</u>	106,309	<u>100.0%</u>	269,751	<u>100.0%</u>	163,442	153.7%
Other Revenues	<u>168</u>		<u>168</u>		<u>168</u>		-	0.0%
Total	<u>\$ 269,589</u>		<u>\$ 106,477</u>		<u>\$ 269,919</u>		<u>\$ 163,442</u>	153.5%

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

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

Case No. WR-2007-0216
STAFF - Warren County Water
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (^{'000} Gal)	Total Revenue	Sales (^{'000} Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	28,110	\$104,949	28,110	\$265,745	\$160,796	153.21%
5	Commercial	487	1,360	487	4,006	2,646	194.56%
12	Total	<u>28,598</u>	<u>106,309</u>	<u>28,598</u>	<u>269,751</u>	<u>\$163,442</u>	<u>153.74%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		168		168	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>\$106,477</u>		<u>\$269,919</u>	<u>163,442</u>	<u>153.50%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

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

Case No. WR-2007-0216
STAFF - Warren County Water
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	Minimum Charge:										
4	5/8" Month	4,923		\$7.50	\$36,922	4,923		\$ 8.00	\$39,383	\$2,461	6.67%
5	3/4" Month	0		\$7.50	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	0		\$7.50	0	0		\$ 9.23	0	0	0.00%
7	1-1/2" Mon	0		\$7.50	0	0		\$ 12.33	0	0	0.00%
8	2" Monthly	0		\$7.50	0	0		\$ 14.28	0	0	0.00%
9	3" Monthly	0		\$7.50	0	0		\$ 34.11	0	0	0.00%
10	4" Monthly	0		\$7.50	0	0		\$ 47.31	0	0	0.00%
11	6" Monthly	0		\$7.50	0	0		\$ 74.03	0	0	0.00%
12	8" Monthly	0		\$7.50	0	0		\$ 160.42	0	0	0.00%
13	10" Monthl	0		\$7.50	0	0		0.00	0	0	0.00%
14	12" Monthl	0		\$7.50	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		28,110	\$2.4200	68,027		28,110	\$8.0526	226,362	158,335	232.75%
19	Second Block		0	\$0.0000	0		0	8.0526	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	8.0526	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	8.0526	0	0	0.00%
22											
23											
24	Total		<u>28,110</u>		<u>\$104,949</u>		<u>28,110</u>		<u>\$265,745</u>	<u>\$160,796</u>	<u>153.21%</u>
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											

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

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

Case No. WR-2007-0216
STAFF - Warren County Water
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" Month	24		\$7.50	\$180	24		\$ 8.00	\$192	\$12	6.67%
5	3/4" Month	0		\$7.50	0	0		\$ 8.38	0	0	0.00%
6	1" Monthly	0		\$7.50	0	0		\$ 9.23	0	0	0.00%
7	1-1/2" Mon	0		\$7.50	0	0		\$ 12.33	0	0	0.00%
8	2" Monthly	0		\$7.50	0	0		\$ 14.28	0	0	0.00%
9	3" Monthly	0		\$7.50	0	0		\$ 34.11	0	0	0.00%
10	4" Monthly	0		\$7.50	0	0		\$ 47.31	0	0	0.00%
11	6" Monthly	0		\$7.50	0	0		\$ 74.03	0	0	0.00%
12	8" Monthly	0		\$7.50	0	0		\$ 160.42	0	0	0.00%
13	10" Monthl	0		\$7.50	0	0		0.00	0	0	0.00%
14	12" Monthl	0		\$7.50	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		487	\$2.4200	1,180		487	\$7.825	3,814	2,634	223.22%
19	Second Block		0	\$0.0000	0		0	\$7.825	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	\$7.825	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	\$7.825	0	0	0.00%
22											
23											
24	Total		<u>487</u>		<u>\$1,360</u>		<u>487</u>		<u>\$4,006</u>	<u>\$2,646</u>	<u>194.56%</u>
25											
26											
27											
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MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	7,419	7,300	109	0	0	0	0	10
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(0)	(0)	(0)	0	0	0	0	(0)
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		7,419	7,300	109	0	0	0	0	10
TOTAL SS EXPENSE		7,419	7,300	109	0	0	0	0	10
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	(539)	(528)	(9)	0	0	0	0	(2)
Labor & Exp Oper Pump	6	4	4	0	0	0	0	0	0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(535)	(524)	(9)	0	0	0	0	(2)

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	19	19	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		19	19	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		(516)	(505)	(9)	0	0	0	0	(2)
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	2,077	2,035	35	0	0	0	0	6
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	49	48	1	0	0	0	0	0
Misc Exp Oper WT	2	(0)	(0)	(0)	0	0	0	0	(0)
Misc Exp Oper WT	1	1	1	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		2,127	2,084	36	0	0	0	0	6
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	16	16	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		16	16	0	0	0	0	0	0
TOTAL WT EXPENSE		2,143	2,100	36	0	0	0	0	6
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	0	0	0	0	0	0	0	0
TD Lines Exp	7	49,988	21,980	305	0	0	0	0	27,693
TD Lines Exp	7	1,399	615	9	0	0	0	0	775
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	(1)	(1)	(0)	0	0	0	0	0
Customer Instal Exp	10	0	0	0	0	0	0	0	0
Customer Instal Exp	10	(1)	(1)	(0)	0	0	0	(0)	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	26	(0)	0	0	0	0	0	26
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		51,411	22,593	314	0	0	0	(0)	28,494
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	0	0	0	0	0	0	0	0
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	2,869	2,726	38	0	0	0	0	106
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		2,869	2,726	38	0	0	0	0	106
TOTAL T & D EXPENSE		54,280	25,319	351	0	0	0	(0)	28,600
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(1)	(1)	(0)	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	(13,371)	(13,305)	(66)	0	0	0	0	0
Uncollectible Accts	13	1,857	1,848	9	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	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	(0)	(0)	(0)	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		(11,514)	(11,458)	(56)	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	2,124	3	5	0	0	0	0	2,116
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	2	0	0	0	0	0	0	2
Other Supplies & Exp AG	15	1,239	2	3	0	0	0	0	1,234
Mgmt Fees-Coprte/Shared Service Center	15	21,202	30	51	0	0	0	0	21,124
Mgmt Fees-Call Center	13	14,300	14,230	70	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	9,669	9,514	142	0	0	0	0	13
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	22,905	32	55	0	0	0	0	22,820
Outside Services AG	15	1,592	2	4	0	0	0	0	1,586
Outside Services AG	15	935	1	2	0	0	0	0	931
Property Insurance	15	(1,805)	(3)	(4)	0	0	0	0	(1,798)
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	11,683	711	11	0	0	0	0	10,961
Employee Pension & Benefits	16	14,672	894	13	0	0	0	0	13,765
Employee Pension & Benefits	16	7,404	451	7	0	0	0	0	6,946
Employee Pension & Benefits	16	2,631	160	2	0	0	0	0	2,469
Reg CommisionExp	15	377	1	1	0	0	0	0	376
Rents AG	15	177	0	0	0	0	0	0	176
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	1,232	2	3	0	0	0	0	1,227
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		110,338	26,029	365	0	0	0	0	83,948
General Plant Maint AG	15	39	0	0	0	0	0	0	39
General Plant Maint AG	15	724	1	2	0	0	0	0	721
TOTAL A & G EXPENSE - MAINTENANCE		763	1	2	0	0	0	0	761
TOTAL A & G EXPENSE		111,102	26,030	367	0	0	0	0	84,709
Total Operation & Maintenance Expenses		162,913	48,786	798	0	0	0	(0)	113,323

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	0	0	0	0	0	0	0	0
Struct & Imp P	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	37	36	1	0	0	0	0	0
Struct & Imp TD	7	53	23	0	0	0	0	0	30
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	6,279	6,178	92	0	0	0	0	8
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	3,045	2,996	45	0	0	0	0	4
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	578	569	8	0	0	0	0	1
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	367	348	5	0	0	0	0	13
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	713	314	4	0	0	0	0	395
TD Mains 6 to 8" "	4	1,862	819	11	0	0	0	0	1,032
T & D Mains - DI6-10" (TN)	3	107	90	1	0	0	0	0	15
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	848	838	4	0	0	0	6	0
Meters Bronze Case	9	1,110	1,104	5	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	258	256	1	0	0	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	775	772	4	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	226	0	0	0	0	0	0	226
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	77	0	0	0	0	0	0	77
Comp & Periph Equip	15	6,746	9	16	0	0	0	0	6,722
Computer Software	15	2,231	3	5	0	0	0	0	2,223

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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)
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	2	0	0	0	0	0	0	2
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	0	0	0	0	0	0	0	0
Tools, Shop, Garage Equip	15	358	1	1	0	0	0	0	357
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	498	1	1	0	0	0	0	496
Comm Equip Telephone	15	6	0	0	0	0	0	0	6
Misc Equipment	15	171	0	0	0	0	0	0	170
Total Depreciation Expense		<u>26,346</u>	<u>14,357</u>	<u>207</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>11,776</u>
Amort-Other UP Depr Ciac, COR	18	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	705	308	5	0	0	0	0	392
Property Taxes	18	6,195	4,520	64	0	0	0	0	1,612
FUTA	16	57	3	0	0	0	0	0	53
FICA	16	3,913	238	4	0	0	0	0	3,671
SUTA	16	147	9	0	0	0	0	0	138
Other Taxes & Licenses	15	251	0	1	0	0	0	0	250
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>11,267</u>	<u>5,079</u>	<u>73</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,116</u>
Income Taxes	18	<u>20,366</u>	<u>14,859</u>	<u>210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,299</u>
Utility Income Available for Return	18	<u>48,695</u>	<u>35,528</u>	<u>502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,671</u>
Total Cost of Service		<u>269,588</u>	<u>118,609</u>	<u>1,789</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>149,185</u>
Less: Other Water Revenues	19	<u>(168)</u>	<u>(168)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Revenue Contribution	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Water Revenues		<u>(168)</u>	<u>(168)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cost of Service Related to Sales of Water		<u>\$ 269,420</u>	<u>\$ 118,441</u>	<u>\$ 1,789</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 149,185</u>
Reallocation of Public Fire	20	0	146,968	2,217	0	0	0		(149,185)
Total		<u>\$ 269,420</u>	<u>\$ 265,409</u>	<u>\$ 4,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>
		<u>\$ 168</u>	<u>\$ 168</u>						
		<u>\$ 269,588</u>	<u>\$ 265,577</u>						

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 466	\$ 357	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ 104
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	65,000	28,581	397	0	0	0	0	36,010
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	0	0	0	0	0	0	0	0
Struct & Imp P	6	0	0	0	0	0	0	0	0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,244	2,208	33	0	0	0	0	3
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	2,001	880	12	0	0	0	0	1,109
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	10	0	0	0	0	0	0	10
Collect & Impourding	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	375,966	369,913	5,527	0	0	0	0	489
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctr Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0
Power Generation Equip 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	124,797	122,788	1,835	0	0	0	0	162
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctr Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	20,789	20,454	306	0	0	0	0	27
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr Pit 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr Pit 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	16,295	15,484	213	0	0	0	0	600
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less	4	47,552	20,909	290	0	0	0	0	26,344
TD Mains 6 to 8"	4	124,138	54,583	757	0	0	0	0	68,772
T & D Mains - DI6-10" (TN)	3	7,101	6,030	90	0	0	0	0	980
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0	0
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & > (STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	27,523	27,209	132	0	0	0	182	0
Meters Bronze Case	9	45,659	45,435	224	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	10,601	10,549	52	0	0	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	31,910	31,754	156	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	11,760	0	0	0	0	0	0	11,760
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	729	1	2	0	0	0	0	726
Office Furniture & Equip	15	1,936	3	5	0	0	0	0	1,929
Comp & Periph Equip	15	47,211	66	113	0	0	0	0	47,037
Computer Software	15	15,613	22	37	0	0	0	0	15,555
Comp Software Personal	15	303	0	1	0	0	0	0	302
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	36	0	0	0	0	0	0	36
Trans Equip Lt Duty Trks	15	104	0	0	0	0	0	0	104
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	385	1	1	0	0	0	0	383
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	7,157	10	17	0	0	0	0	7,131
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Ncn-Telephone	15	9,959	14	24	0	0	0	0	9,922
Comm Equip Telephone	15	90	0	0	0	0	0	0	90
Misc Equipment	15	3,412	5	8	0	0	0	0	3,399

MISSOURI-AMERICAN WATER COMPANY
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COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		1,000,747	757,255	10,237	0	0	0	182	232,982
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	7,249	10	17	0	0	0	0	7,222
Materials and Supplies	15	531	1	1	0	0	0	0	529
Prepayments	15	1,760	2	4	0	0	0	0	1,754
OPEB's Contributed to External Fund	16	78,837	4,801	71	0	0	0	0	73,965
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	25,610	19,640	277	0	0	0	0	5,693
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		113,987	24,455	370	0	0	0	0	89,163
Total Original Cost Measure of Value		\$ 1,114,734	\$ 781,710	\$ 10,608	\$ -	\$ -	\$ -	\$ 182	\$ 322,145

T&D OP BASIS FOR FACTOR 11	51,385	22,593	313	0	0	0	0	28,468	(10.3)
FACTOR 11		(0.0003)	0.0061	0.0000	0.0000	0.0000	0.0000	1.0003	1.0061
T&D Mnt BASIS FOR FACTOR 12	0	0	0	0	0	0	0	0	0.0
FACTOR 12		0.9502	0.0131	0.0000	0.0000	0.0000	0.0000	0.0368	1.0001
A&G BASIS FOR FACTOR 15	50,273	21,247	405	0	0	0	0	28,610	(10.6)
FACTOR 15		0.0014	0.0024	0.0000	0.0000	0.0000	0.0000	0.9963	1.0001
LABOR BASIS FOR FACTOR 16	55,042	24,731	348	0	0	0	0	29,954	(9.5)
FACTOR 16		0.0609	0.0009	0.0000	0.0000	0.0000	0.0000	0.9382	1.0000
UPIS BASIS FOR FACTOR 17	1,000,281	756,898	10,232	0	0	0	0	232,879	(272.2)
FACTOR 17		0.7669	0.0108	0.0000	0.0000	0.0000	0.0000	0.2223	1.0000
RATE BASE BASIS FOR FACTOR 18	1,114,734	781,710	10,608	0	0	0	0	322,145	(271.2)
FACTOR 18		0.7296	0.0103	0.0000	0.0000	0.0000	0.0000	0.2602	1.0001
TOTAL COS BASIS FOR FACTOR 19	268,506	118,301	1,784	0	0	0	0	148,417	(5.2)
FACTOR 19		0.4370	0.0066	0.0000	0.0000	0.0000	0.0000	0.5565	1.0001
COS w/o Fire Factor 20	120,398	118,609	1,789	0	0	0	0	0	0
FACTOR 20		0.9851	0.0149	0.0000	0.0000	0.0000	0.0000	0.9999	1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.9800	0.0170	-	-	-	-	0.0029	0.9999
2	0.9839	0.0147	-	-	-	-	0.0013	0.9999
3	0.8492	0.0127	-	-	-	-	0.1380	0.9999
4	0.4397	0.0061	-	-	-	-	0.5540	0.9998

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public	
								(9)	(10)	
		5	0.9502	0.0131	-	-	-	-	0.0368	1.0001
		6	0.9839	0.0147	-	-	-	-	0.0013	0.9999
		7	0.4397	0.0061	-	-	-	-	0.5540	0.9998
		8	-	-	-	-	-	-	1.0000	1.0000
		9	0.9951	0.0049	-	-	-	-	-	1.0000
		10	0.9886	0.0048	-	-	-	0.0066	-	1.0000
		11	(0.0003)	0.0061	-	-	-	-	1.0003	1.0061
		12	0.9502	0.0131	-	-	-	-	0.0368	1.0001
		13	0.9951	0.0049	-	-	-	-	-	1.0000
		14	0.9951	0.0049	-	-	-	-	-	1.0000
		15	0.0014	0.0024	-	-	-	-	0.9963	1.0001
		16	0.0609	0.0009	-	-	-	-	0.9382	1.0000
		17	0.7669	0.0108	-	-	-	-	0.2223	1.0000
		18	0.7296	0.0103	-	-	-	-	0.2602	1.0001
		19	0.4370	0.0066	-	-	-	-	0.5565	1.0001
		20	0.9851	0.0149	-	-	-	-	-	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	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	7,419	3,258	4,151	0	0	0	0	10
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(0)	(0)	(0)	0	0	0	0	(0)
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		7,419	3,258	4,151	0	0	0	0	10
TOTAL SS EXPENSE		7,419	3,258	4,151	0	0	0	0	10
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	(539)	(537)	0	0	0	0	0	(2)
Labor & Exp Oper Pump	6	4	2	2	0	0	0	0	0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(535)	(535)	2	0	0	0	0	(2)

			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	19	8	11	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		<u>19</u>	<u>8</u>	<u>11</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PUMPING EXPENSES		(516)	(527)	13	0	0	0	0	(2)
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	2,077	2,071	0	0	0	0	0	6
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	49	22	27	0	0	0	0	0
Misc Exp Oper WT	2	(0)	(0)	(0)	0	0	0	0	(0)
Misc Exp Oper WT	1	1	1	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		<u>2,127</u>	<u>2,093</u>	<u>27</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>
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	16	7	9	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		<u>16</u>	<u>7</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WT EXPENSE		<u>2,143</u>	<u>2,100</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6</u>
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	0	0	0	0	0	0	0	0
TD Lines Exp	7	49,988	6,383	0	15,906	0	0	0	27,693
TD Lines Exp	7	1,399	179	0	445	0	0	0	775
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	(1)	0	0	0	(1)	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	(1)	0	0	0	0	(1)	0	(0)
Mis: Exp Oper TD	11	0	0	0	0	0	0	0	0
Mis: Exp Oper TD	11	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	26	3	0	8	0	0	0	14
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		51,411	6,565	0	16,360	(1)	(1)	0	28,483
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	0	0	0	0	0	0	0	0
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	2,869	792	0	1,972	0	0	0	106
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		2,869	792	0	1,972	0	0	0	106
TOTAL T & D EXPENSE		54,280	7,357	0	18,331	(1)	(1)	0	28,588
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	(1)	0	0	0	0	0	(1)	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	(13,371)	0	0	0	0	0	(13,371)	0
Uncollectible Accts	13	1,857	0	0	0	0	0	1,857	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	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	(0)	0	0	0	0	0	(0)	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		(11,514)	0	0	0	0	0	(11,514)	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	2,124	450	177	774	0	0	(486)	1,208
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	2	0	0	1	0	0	(0)	1
Other Supplies & Exp AG	15	1,239	263	103	452	0	0	(284)	705
Mgmt Fees-Corporate/Shared Service Center	15	21,202	4,493	1,770	7,730	0	0	(4,855)	12,062
Mgmt Fees-Call Center	13	14,300	0	0	0	0	0	14,300	0
Mgmt Fees-Belleville Lab	2	9,669	4,247	5,410	0	0	0	0	13
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	22,905	4,854	1,913	8,351	0	0	(5,245)	13,031
Outside Services AG	15	1,592	337	133	581	0	0	(365)	906
Outside Services AG	15	935	198	78	341	0	0	(214)	532
Property Insurance	15	(1,805)	(382)	(151)	(658)	0	0	413	(1,027)
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	11,683	1,622	41	3,962	0	0	(106)	6,161
Employee Pension & Benefits	16	14,672	2,036	51	4,975	0	0	(134)	7,738
Employee Pension & Benefits	16	7,404	1,028	26	2,511	0	0	(67)	3,905
Employee Pension & Benefits	16	2,631	365	9	892	0	0	(24)	1,388
Reg Commision Exp	15	377	80	31	137	0	0	(86)	215
Rents AG	15	177	38	15	65	0	0	(41)	101
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	1,232	261	103	449	0	0	(282)	701
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		110,338	19,888	9,711	30,562	0	0	2,523	47,638
General Plant Maint AG	15	39	8	3	14	0	0	(9)	22
General Plant Maint AG	15	724	153	60	264	0	0	(166)	412
TOTAL A & G EXPENSE - MAINTENANCE		763	162	64	278	0	0	(175)	434
TOTAL A & G EXPENSE		111,102	20,050	9,774	30,841	0	0	2,348	48,072
Total Operation & Maintenance Expenses		162,913	32,239	13,974	49,172	(1)	(1)	(9,166)	76,675

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	0	0	0	0	0	0	0	0
Struct & Imp P	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	37	16	20	0	0	0	0	0
Struct & Imp TD	7	53	7	0	17	0	0	0	30
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	6,279	2,758	3,513	0	0	0	0	8
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	3,045	1,337	1,704	0	0	0	0	4
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	578	254	323	0	0	0	0	1
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	367	101	0	252	0	0	0	13
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	713	91	0	227	0	0	0	395
TD Mains 6 to 8" "	4	1,862	238	0	592	0	0	0	1,032
TD Mains 10 to 16" "	3	107	40	51	0	0	0	0	15
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	848	0	0	0	0	842	0	6
Meters Bronze Case	9	1,110	0	0	0	1,110	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	258	0	0	0	258	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	775	0	0	0	775	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	226	0	0	0	0	0	0	226
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	77	16	6	28	0	0	(18)	44
Comp & Periph Equip	15	6,746	1,430	563	2,460	0	0	(1,545)	3,838
Computer Software	15	2,231	473	186	813	0	0	(511)	1,269

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
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	2	1	0	1	0	0	(1)	1
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	358	76	30	130	0	0	(82)	204
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	498	106	42	182	0	0	(114)	283
Comm Equip Telephone	15	6	1	1	2	0	0	(1)	3
Misc Equipment	15	171	36	14	62	0	0	(39)	97
Total Depreciation Expense		<u>26,346</u>	<u>6,980</u>	<u>6,454</u>	<u>4,767</u>	<u>2,143</u>	<u>842</u>	<u>(2,311)</u>	<u>7,469</u>
Amort-Other UP	18	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	705	159	109	172	22	7	(34)	270
Property Taxes	18	6,195	1,704	1,738	846	503	156	(129)	1,378
FUTA	16	57	8	0	19	0	0	(1)	30
FICA	16	3,913	543	14	1,327	0	0	(36)	2,063
SUTA	16	147	20	1	50	0	0	(1)	77
Other Taxes & Licenses	15	251	53	21	91	0	0	(57)	143
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>11,267</u>	<u>2,487</u>	<u>1,882</u>	<u>2,505</u>	<u>525</u>	<u>163</u>	<u>(259)</u>	<u>3,963</u>
Income Taxes	18	20,366	5,601	5,713	2,780	1,654	513	(426)	4,532
Utility Income Available for Return	18	48,695	13,391	13,659	6,647	3,954	1,227	(1,018)	10,835
Total Cost of Service		269,588	60,698	41,683	65,871	8,274	2,745	(13,178)	103,472
Less: Other Water Revenues	19	(168)	(38)	(26)	(41)	(5)	(2)	8	(65)
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>(168)</u>	<u>(38)</u>	<u>(26)</u>	<u>(41)</u>	<u>(5)</u>	<u>(2)</u>	<u>8</u>	<u>(65)</u>
Total Cost of Service Related to Sales of Water		<u>269,420</u>	<u>60,660</u>	<u>41,657</u>	<u>65,830</u>	<u>8,269</u>	<u>2,743</u>	<u>(13,170)</u>	<u>103,408</u>
Reallocation of Public Fire	20	0	53,826	36,953	58,406		0	0	(149,185)
Total		<u>\$ 269,420</u>	<u>\$ 114,486</u>	<u>\$ 78,610</u>	<u>\$ 124,236</u>	<u>\$ 8,269</u>	<u>\$ 2,743</u>	<u>\$ (13,170)</u>	<u>\$ (45,777)</u>
			28,598			412	412	4,947	
			4.003			20.06	6.65		
						1.67	0.55	-2.66	
								-0.44	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	466	133	141	55	41	13	(9)	91
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	65,000	8,301	0	20,683	0	0	0	36,010
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	0	0	0	0	0	0	0	0
Struct & Imp P	6	0	0	0	0	0	0	0	0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,244	986	1,256	0	0	0	0	3
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	2,001	256	0	637	0	0	0	1,109
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	10	2	1	4	0	0	(2)	6
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	375,966	165,124	210,353	0	0	0	0	489
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	124,797	54,811	69,824	0	0	0	0	162
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	20,789	9,131	11,631	0	0	0	0	27
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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	16,295	4,497	0	11,198	0	0	0	600
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	47,552	6,077	0	15,126	0	0	0	26,344
TD Mains 6 to 8" "	4	124,138	15,865	0	39,488	0	0	0	68,772
TD Mains 10 to 16" "	3	7,101	2,692	3,429	0	0	0	0	980
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	27,523	0	0	0	0	27,341	0	182
Meters Bronze Case	9	45,659	0	0	0	45,659	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	10,601	0	0	0	10,601	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	31,910	0	0	0	31,910	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	11,760	0	0	0	0	0	0	11,760
Other P/E Intangible	15	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	729	155	61	266	0	0	(167)	415
Office Furniture & Equip	15	1,936	410	162	706	0	0	(443)	1,101
Comp & Periph Equip	15	47,211	10,004	3,942	17,213	0	0	(10,811)	26,858
Computer Software	15	15,613	3,308	1,304	5,692	0	0	(3,575)	8,882
Comp Software Personal	15	303	64	25	110	0	0	(69)	172
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	36	8	3	13	0	0	(8)	21
Trans Equip Lt Duty Trks	15	104	22	9	38	0	0	(24)	59
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	385	81	32	140	0	0	(88)	219
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	7,157	1,517	598	2,610	0	0	(1,639)	4,072
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	9,959	2,110	832	3,631	0	0	(2,281)	5,666
Comm Equip Telephone	15	90	19	8	33	0	0	(21)	51
Misc Equipment	15	3,412	723	285	1,244	0	0	(781)	1,941

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		1,000,747	286,295	303,894	118,888	88,211	27,354	(19,920)	195,991
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	7,249	1,536	605	2,643	0	0	(1,660)	4,124
Materials and Supplies	15	531	113	44	194	0	0	(122)	302
Prepayments	15	1,760	373	147	642	0	0	(403)	1,001
OPEB's Contributed to External Fund	16	78,837	10,943	276	26,734	0	0	(717)	41,579
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	25,610	7,327	7,778	3,042	2,256	699	(510)	5,014
Pensions	16	0	0	0	0	0	0	0	0
Total Other Rate Base Elements		113,987	20,291	8,850	33,255	2,256	699	(3,412)	52,021
Total Original Cost Measure of Value		\$ 1,114,734	\$ 306,587	\$ 312,744	\$ 152,142	\$ 90,467	\$ 28,053	\$ (23,332)	\$ 248,012

T&D OP BASIS FOR FACTOR 11	51,385	6,562	0	18,351	(1)	(1)	0	28,468
FACTOR 11		0.1277	0.0000	0.3182	0.0000	0.0000	0.0000	0.5540
T&D Mnt BASIS FOR FACTOR 12	0	0	0	0	0	0	0	0
FACTOR 12		0.2760	0.0000	0.6872	0.0000	0.0000	0.0000	0.0368
A&G BASIS FOR FACTOR 15	50,273	10,654	4,200	18,331	(1)	(1)	(11,514)	28,598
FACTOR 15		0.2119	0.0835	0.3646	0.0000	0.0000	(0.2290)	0.5689
LABOR BASIS FOR FACTOR 16	55,042	7,644	193	18,666	0	0	(496)	29,030
FACTOR 16		0.1388	0.0035	0.3391	0.0000	0.0000	(0.0091)	0.5274
UPIS BASIS FOR FACTOR 17	1,000,281	286,162	303,753	118,832	88,170	27,341	(19,910)	195,900
FACTOR 17		0.2861	0.3037	0.1188	0.0881	0.0273	(0.0199)	0.1958
RATE BASE BASIS FOR FACTOR 18	1,114,734	306,587	312,744	152,142	90,467	28,053	(23,332)	248,012
FACTOR 18		0.2750	0.2805	0.1365	0.0812	0.0252	(0.0209)	0.2225
TOTAL COS BASIS FOR FACTOR 19	268,506	60,459	41,542	65,561	8,252	2,738	(13,058)	102,987
FACTOR 19		0.2252	0.1547	0.2442	0.0307	0.0102	(0.0486)	0.3836
TOTAL COS BASIS FOR FACTOR 20	168,146	60,660	41,657	65,830				
FACTOR 20		0.3608	0.2477	0.3915				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9971	-	-	-	-	-	0.0029
2	0.4392	0.5595	-	-	-	-	0.0013
3	0.3791	0.4829	-	-	-	-	0.1380
4	0.1278	-	0.3181	-	-	-	0.5540

	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
5	0.2760	-	0.6872	-	-	-	0.0368
6	0.4392	0.5595	-	-	-	-	0.0013
7	0.1277	-	0.3182	-	-	-	0.5540
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9934	-	0.0066
11	0.1277	-	0.3182	-	-	-	0.5540
12	0.2760	-	0.6872	-	-	-	0.0368
13	-	-	-	-	-	1.0000	-
14	-	-	-	-	-	1.0000	-
15	0.2119	0.0835	0.3646	-	-	(0.2290)	0.5689
16	0.1388	0.0035	0.3391	-	-	(0.0091)	0.5274
17	0.2861	0.3037	0.1188	0.0881	0.0273	(0.0199)	0.1958
18	0.2750	0.2805	0.1365	0.0812	0.0252	(0.0209)	0.2225
19	0.2252	0.1547	0.2442	0.0307	0.0102	(0.0486)	0.3836
20	0.3608	0.2477	0.3915	-	-	-	-

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	77.01	0.9800
Commercial	1.34	0.0170
Industrial	0.00	0.0000
Other Public Authority	0.00	0.0000
Sales for Resale	0.00	0.0000
Private Fire Protection	0.00	0.0000
Public Fire Protection	0.22	0.0029
Total	78.57	0.9999

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.4405	(4)	(5)=(4)x 0.5595	(6)=(3)+(5)
Residential	0.9800	0.4316	0.9872	0.5523	0.9839
Commercial	0.0170	0.0075	0.0128	0.0072	0.0147
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0029	0.0013			0.0013
Total	0.9999	0.4404	1.0000	0.5595	0.9999

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	77	1.00	77	0.9872
Commercial	1	0.75	1	0.0128
Industrial	0	0.50	0	0.0000
Other Public Authority	0	0.75	0	0.0000
Sales for Resale	0	0.90	0	0.0000
Total	78		78	1.0000

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

	Maximum Day Ratio	Weight
Average Day	1.00	0.4405
Maximum Day Extra Capacity	1.27	0.5595
Total	2.27	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 0.3802	(4)	(5)=(4) X 0.4829	(6)	(7)=(6) X 0.1369	(8)=(3)+(5)+(7)
Residential	0.9800	0.3726	0.9872	0.4766			0.8492
Commercial	0.0170	0.0065	0.0128	0.0062			0.0127
Industrial	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0029	0.0011			1.0000	0.1369	0.1380
Total	0.9999	0.3802	1.0000	0.4828	1.0000	0.1369	0.9999

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.27 and the average daily system sendout for 2006 of 0.10 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	100,000	0.3802
Maximum Day Extra Capacity	<u>1.27</u>	<u>127,000</u>	<u>0.4829</u>
Subtotal	<u><u>2.27</u></u>	227,000	0.8631
Fire Protection		<u>36,000</u>	<u>0.1369</u>
Total		<u><u>263,000</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1282	(5)	(6)=(5) X 0.3182	(7)	(8)=(7) X 0.5536	(9)=(4)+(6)+(8)
Residential	3.2	0.9801	0.1256	0.9878	0.3142			0.4398
Commercial	0.1	0.0170	0.0022	0.0122	0.0039			0.0061
Industrial	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0	0.0029	0.0004			1.0000	0.5536	0.5540
Total	3.3	1.0000	0.1282	1.0000	0.3181	1.0000	0.5536	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. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.48. The system demand for fire protection is 300 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	69	0.1282
Maximum Hour Extra Capacity	2.48	172	0.3182
Subtotal	3.48	242	0.4464
Fire Protection		300	0.5536
Total		542	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3.2	3.5	11.2	0.9878
Commercial	0.1	2.5	0.1	0.0122
Industrial	0.0	1.2	0.0	0.0000
Other Public Authority	0.0	2.5	0.0	0.0000
Sales for Resale	0.0	3.2	0.0	0.0000
Total	3.3		11.4	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2768	(5)	(6)=(5) X 0.6872	(7)	(8)=(7) X 0.0360	(9)=(4)+(6)+(8)
Residential	3.209	0.9801	0.2713	0.9878	0.6789			0.9502
Commercial	0.056	0.0170	0.0047	0.0122	0.0084			0.0131
Industrial	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.000	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.009	0.0029	0.0008			1.0000	0.0360	0.0368
Total	3.274	1.0000	0.2768	1.0000	0.6873	1.0000	0.0360	1.0001

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.

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	28.71	0.2768
Extra Capacity Maximum Hour	<u>2.48</u>	<u>71.29</u>	<u>0.6872</u>
Total	<u><u>3.48</u></u>	<u><u>100.00</u></u>	<u><u>0.9640</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 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.9839	0.9839	0.8492	0.0000	0.4398	0.0000	0.9839
Commercial	0.0147	0.0147	0.0127	0.0000	0.0061	0.0000	0.0147
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0013	0.0013	0.1380	0.0000	0.5540	0.0000	0.0013
Total	0.9999	0.9999	0.9999	0.0000	0.9999	0.0000	0.9999

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.8492	0.0000	0.4397	0.4397	0.4397
Commercial	0.0127	0.0000	0.0061	0.0061	0.0061
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.1380	0.0000	0.5540	0.5540	0.5540
Total	0.9999	0.0000	0.9998	0.9998	0.9998

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

	Total Footage of Mains	Weight
Transmission Mains		0.0000
Distribution Mains		1.0000
Total	0	1.0000

Assigned all to Max Hour Consumption NO FUNCTIONALIZATION
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

Customer Classification <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	410	0.9951
Commercial	2	0.0049
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>412</u></u>	<u><u>1.0000</u></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	410	0.9886
Commercial	2	0.0048
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0066
Total	<u>415</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	\$ 22,593	0.4398
Commercial	313	0.0061
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	28,468	0.5541
Total	<u>51,375</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	\$ 0	0.9501
Commercial	0	0.0131
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	0	0.0368
Total	<u>\$0</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

<u>Customer Classification</u>	<u>Total Customers</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
Residential	410	0.9951
Commercial	2	0.0049
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	0	0.0000
Total	<u>412</u>	<u>1.0000</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

<u>Customer Classification</u>	<u>Total Metered Customers</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
Residential	410	0.9951
Commercial	2	0.0049
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Total	<u>412</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.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$21,247	0.4228
Commercial	405	0.0081
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	28,610	0.5692
Total	<u>\$50,262</u>	<u>1.0001</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 <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$24,731	0.4494
Commercial	348	0.0063
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	29,954	0.5443
Total	<u>\$55,033</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$756,898	0.7569
Commercial	10,232	0.0102
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	232,879	0.2329
Total	<u>\$1,000,009</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 <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$781,710	0.7014
Commercial	10,608	0.0095
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	322,145	0.2891
Total	<u>\$1,114,463</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification <u>(1)</u>	Total Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$118,301	0.4406
Commercial	1,784	0.0066
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	148,417	0.5528
Total	<u>\$268,501</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	410.24	410.24	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	412.24	412.24
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>410.24</u>	<u>410.24</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>412.24</u>	<u>412.24</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	410.24	410.24	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	412.24	412.24
1	1.17	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
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>410.24</u>	<u>410.24</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>2.73</u>	<u>413.24</u>	<u>414.97</u>

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	0	0	
3 -inch	9.00	0	0	
4 -inch	16.00	0	0	
6 -inch	36.00	0	0	
8 -inch	64.00	0	0	
10 -inch	100.00	0	0	
12 -inch	144.00	0	0	
Private Hydrants	24.75	0	0	
Total Private Fire Protection		0	0	0.0000
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
6" Valve	2- 2-1/2" & 1- 3.5"	24.75	0	1
6" Valve	2- 2-1/2" & 1- 4"	28.50	0	0
Total Public Fire Protection		0	1	1.0000
Total Fire Protection		0	1	1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 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	\$ 1,612,551	61.0%	\$ 1,359,562	54.7%	\$ 1,612,551	61.0%	\$ 252,989	18.6%
Commercial	446,493	16.9%	\$ 503,172	20.3%	\$ 446,493	16.9%	(56,679)	-11.3%
Industrial	53,316	2.0%	\$ 56,497	2.3%	\$ 53,316	2.0%	(3,181)	-5.6%
Public Authority	318,663	12.0%	\$ 322,544	13.0%	\$ 318,663	12.0%	(3,881)	-1.2%
Sales for Resale	179,948	6.8%	\$ 175,986	7.1%	\$ 179,948	6.8%	3,962	2.3%
Private Fire Service	34,668	1.3%	\$ 66,037	2.7%	\$ 34,668	1.3%	(31,369)	-47.5%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	2,645,639	<u>100.0%</u>	2,483,798	<u>100.1%</u>	2,645,639	<u>100.0%</u>	161,841	6.5%
Other Revenues	<u>54,043</u>		<u>54,043</u>		<u>54,043</u>		-	0.0%
Total	<u>\$ 2,699,682</u>		<u>\$ 2,537,841</u>		<u>\$ 2,699,682</u>		<u>\$ 161,841</u>	6.4%

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 - WARRENSBURG
Page 1 of 1

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	387,170	\$1,359,562	387,170	\$1,612,551	\$252,989	18.61%
5	Commercial	181,435	503,172	181,435	446,493	(56,679)	-11.26%
6	Industrial	30,422	56,497	30,422	53,316	(3,181)	-5.63%
7	Other Public Authority	140,682	322,544	140,682	318,663	(3,881)	-1.20%
8	Other Water Utilities	100,829	175,986	100,829	179,948	3,962	2.25%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	66,037	0	34,668	(31,369)	-47.50%
11							
12	Total	<u>840,538</u>	<u>2,483,798</u>	<u>840,538</u>	<u>2,645,639</u>	<u>\$161,841</u>	<u>6.52%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		73,371		73,371	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$2,557,169</u>		<u>\$2,719,010</u>	<u>161,841</u>	<u>6.33%</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: Warrensburg

Case No. WR-2007-0216
STAFF - WARRENSBURG
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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	72,994		\$7.08	\$516,798	72,994		\$ 9.49	\$692,973	\$176,175	34.09%
5	3/4" Monthly	0		9.06	1	0		\$ 10.37	2	1	100.00%
6	1" Monthly	244		12.84	3,132	244		\$ 12.00	2,927	(205)	-6.55%
7	1-1/2" Monthly	0		22.33	0	0		\$ 18.37	0	0	0.00%
8	2" Monthly	40		33.71	1,359	40		\$ 21.96	885	(474)	-34.88%
9	3" Monthly	0		60.24	0	0		\$ 66.70	0	0	0.00%
10	4" Monthly	0		98.15	0	0		\$ 97.13	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 156.53	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 352.03	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		386,125	\$2.1677	837,003		386,125	\$2.3653	913,291	76,288	9.11%
19	Second Block		1,045	1.2143	1,269		1,045	2.3653	2,473	1,204	94.88%
20	Third Block		0	0.9371	0		0	2.3653	0	0	0.00%
21	Fourth Block		0	0.6311	0		0	2.3653	0	0	0.00%
22											
23											
24	Total		<u>387,170</u>		<u>\$1,359,562</u>		<u>387,170</u>		<u>\$1,612,551</u>	<u>\$252,989</u>	<u>18.61%</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: Warrensburg

Case No. WR-2007-0216
 STAFF - WARRENSBURG
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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	5,094		\$7.08	\$36,068	5,094		\$ 9.49	\$48,364	\$12,296	34.09%
5	3/4" Monthly	86		9.06	775	86		\$ 10.37	886	111	14.32%
6	1" Monthly	946		12.84	12,145	946		\$ 12.00	11,351	(794)	-6.54%
7	1-1/2" Monthly	342		22.33	7,641	342		\$ 18.37	6,287	(1,354)	-17.72%
8	2" Monthly	882		33.71	29,715	882		\$ 21.96	19,362	(10,353)	-34.84%
9	3" Monthly	24		60.24	1,470	24		\$ 66.70	1,627	157	10.68%
10	4" Monthly	0		98.15	0	0		\$ 97.13	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 156.53	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 352.03	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		138,707	\$2.5538	354,231		138,707	\$1.9765	274,162	(80,069)	-22.60%
19	Second Block		42,728	1.4306	61,127		42,728	1.9765	84,454	23,327	38.16%
20	Third Block		0	1.1040	0		0	1.9765	0	0	0.00%
21	Fourth Block		0	0.7434	0		0	1.9765	0	0	0.00%
22											
23											
24	Total		<u>181,435</u>		<u>\$503,172</u>		<u>181,435</u>		<u>\$446,493</u>	<u>(\$56,679)</u>	<u>-11.26%</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: Warrensburg

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	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	12		\$7.08	\$85	12		\$ 9.49	\$114	\$29	34.12%
5	3/4" Monthly	0		9.06	0	0		\$ 10.37	0	0	0.00%
6	1" Monthly	36		12.84	460	36		\$ 12.00	430	(30)	-6.52%
7	1-1/2" Monthly	12		22.33	268	12		\$ 18.37	220	(48)	-17.91%
8	2" Monthly	60		33.71	2,023	60		\$ 21.96	1,318	(705)	-34.85%
9	3" Monthly	12		60.24	723	12		\$ 66.70	800	77	10.65%
10	4" Monthly	24		98.15	2,356	24		\$ 97.13	2,331	(25)	-1.06%
11	6" Monthly	0		192.93	0	0		\$ 156.53	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 352.03	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		6,890	\$2.5200	17,363		6,890	\$1.5812	10,895	(6,468)	-37.25%
19	Second Block		23,531	1.4117	33,219		23,531	1.5812	37,208	3,989	12.01%
20	Third Block		0	1.0895	0		0	1.5812	0	0	0.00%
21	Fourth Block		0	0.7336	0		0	1.5812	0	0	0.00%
22											
23											
24	Total		<u>30,422</u>		<u>\$56,497</u>		<u>30,422</u>		<u>\$53,316</u>	<u>(\$3,181)</u>	<u>-5.63%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

Case No. WR-2007-0216
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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

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		
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	998		\$7.08	\$7,068	998		\$ 9.49	\$9,478	\$2,410	34.10%
5	3/4" Monthly	24		9.06	217	24		\$ 10.37	248	31	14.29%
6	1" Monthly	72		12.84	924	72		\$ 12.00	864	(60)	-6.49%
7	1-1/2" Monthly	60		22.33	1,340	60		\$ 18.37	1,102	(238)	-17.76%
8	2" Monthly	412		33.71	13,889	412		\$ 21.96	9,050	(4,839)	-34.84%
9	3" Monthly	72		60.24	4,337	72		\$ 66.70	4,802	465	10.72%
10	4" Monthly	156		98.15	15,311	156		\$ 97.13	15,152	(159)	-1.04%
11	6" Monthly	0		192.93	0	0		\$ 156.53	0	0	0.00%
12	8" Monthly	12		306.65	3,680	12		\$ 352.03	4,224	544	14.78%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		41,347	\$2.8432	117,557		41,347	\$1.9458	80,454	(37,103)	-31.56%
19	Second Block		99,335	1.5928	158,221		99,335	1.9458	193,289	35,068	22.16%
20	Third Block		0	1.2292	0		0	1.9458	0	0	0.00%
21	Fourth Block		0	0.8277	0		0	1.9458	0	0	0.00%
22											
23											
24	Total		<u>140,682</u>		<u>\$322,544</u>		<u>140,682</u>		<u>\$318,663</u>	<u>(\$3,881)</u>	<u>-1.20%</u>
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