MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
PSC STAFF STUDY
COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED DECEMBER 31, 2002

Customer Classification	Cost of Service Amount (Schedule B)	Cost of Service Percent	Revenues, Present Rates Amount	Revenues, Present Rates Percent	Revenues, Proposed Rates Amount	Revenues, Proposed Rates Percent	Proposed Increase Amount	Proposed Increase Percent Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	$ 1,998,660	73.6%	$ 2,032,163	71.5%	$ 1,998,660	73.6%	$ (33,503)	-1.6%
Commercial	360,210	13.3%	$ 400,946	14.1%	$ 360,210	13.3%	(40,736)	-10.2%
Industrial	14,379	0.5%	$ 14,832	0.5%	$ 14,379	0.5%	(453)	-3.1%
Public Authority	81,273	3.0%	$ 96,595	3.4%	$ 81,273	3.0%	(15,322)	-15.9%
Sales for Resale	212,507	7.8%	$ 230,613	8.1%	$ 212,507	7.8%	(18,106)	-7.9%
Private Fire Service	48,318	1.8%	$ 66,580	2.3%	$ 48,318	1.8%	(18,262)	-27.4%
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	2,715,348	100.0%	2,841,729	99.9%	2,715,347	100.0%	(126,382)	-4.4%
Other Revenues	31,464		31,464		31,464		-	0.0%
Total	$ 2,746,812		$ 2,873,193		$ 2,746,811		$ (126,382)	-4.4%
True-Up Estimate	$282,983				$282,983		$282,983	
Total w/ True-up	3,029,795				$ 3,029,794		$ 156,601	5.5%

Schedule A-1-SPRK

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission — **Case No. WR-2003-0500**
Company: Missouri-American Water Company — **STAFF - PARKVILLE WATER**
District: Parkville Water (Platte County) —

		Present Pro Forma Rates		Proposed Pro Forma Rates			
Line #	Class/ Description	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage Change
1							
2	**Monthly Billing:**						
3							
4	Residential	486,709	$2,032,163	486,709	$1,998,660	($33,503)	-1.65%
5	Commercial	122,609	400,946	122,609	360,210	(40,736)	-10.16%
6	Industrial	5,989	14,832	5,989	14,379	(453)	-3.05%
7	Other Public Authority	27,373	96,595	27,373	81,273	(15,322)	-15.86%
8	Other Water Utilities	84,324	230,613	84,324	212,507	(18,106)	-7.85%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	66,580	0	48,318	(18,262)	-27.43%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	727,003	2,841,729	727,003	2,715,347	($126,382)	-4.45%
13							
14							
15	**Miscellaneous Revenues:**						
16							
17	Reconnect Charges		6,820		6,820	0	0.00%
18	Returned Check Charge		636		636	0	0.00%
19	Application Fee		20,340		20,340	0	0.00%
20	Miscellaneous Other Revenue		2,513		1,363	(1,150)	-45.77%
21	Rents from Water Property		1,155		1,155	0	0.00%
22							
23							
24			$2,873,193		$2,745,661	(127,532)	-4.44%
25							
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Schedule B-1-SPRK

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission | **Case No. WR-2003-0500**
Company: Missouri-American Water Company | **STAFF - PARKVILLE WATER**
District: Parkville Water (Platte County) |

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Residential:**										
3	Minimum Charge:										
4	5/8" Monthly	53,115		$7.08	$376,054	53,115		$ 8.78	$466,420	$90,366	24.03%
5	3/4" Monthly	0		9.06	0	0		$ 9.13	0	0	0.00%
6	1" Monthly	1,958		12.84	25,141	1,958		$ 9.93	19,436	(5,705)	-22.69%
7	1-1/2" Monthly	441		22.33	9,848	441		$ 12.82	5,652	(4,196)	-42.61%
8	2" Monthly	92		33.71	3,101	92		$ 14.65	1,348	(1,753)	-56.53%
9	3" Monthly	13		60.24	783	13		$ 32.98	429	(354)	-45.21%
10	4" Monthly	13		98.15	1,276	13		$ 45.15	587	(689)	-54.00%
11	6" Monthly	0		192.93	0	0		$ 69.88	0	0	0.00%
12	8" Monthly	0		306.65	0	0		$ 149.70	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		447,899	$3.4685	1,553,538		447,899	$3.0918	1,384,797	(168,741)	-10.86%
19	Second Block		23,402	1.9430	45,470		23,402	3.0918	72,353	26,883	59.12%
20	Third Block		2,844	1.4995	4,265		2,844	3.0918	8,793	4,528	106.17%
21	Fourth Block		12,564	1.0098	12,687		12,564	3.0918	38,845	26,158	206.18%
22											
23											
24	Total		486,709		$2,032,163		486,709		$1,998,660	($33,503)	-1.65%
25											
26											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission	**Case No. WR-2003-0500**
Company: Missouri-American Water Company	**STAFF - PARKVILLE WATER**
District: Parkville Water (Platte County)	

		Present Pro Forma Rates				**Proposed Pro Forma Rates**					
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Commercial:**										
3	Minimum Charge:										
4	5/8" Monthly	2,776		$7.08	$19,654	2,776		$ 8.78	$24,377	$4,723	24.03%
5	3/4" Monthly	0		9.06	0	0		$ 9.13	0	0	0.00%
6	1" Monthly	745		12.84	9,566	745		$ 9.93	7,395	(2,171)	-22.69%
7	1-1/2" Monthly	146		22.33	3,260	146		$ 12.82	1,871	(1,389)	-42.61%
8	2" Monthly	400		33.71	13,484	400		$ 14.65	5,862	(7,622)	-56.53%
9	3" Monthly	75		60.24	4,518	75		$ 32.98	2,473	(2,045)	-45.26%
10	4" Monthly	0		98.15	0	0		$ 45.15	0	0	0.00%
11	6" Monthly	46		192.93	8,875	46		$ 69.88	3,214	(5,661)	-63.79%
12	8" Monthly	0		306.65	0	0		$ 149.70	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		69,600	$3.5187	244,902		69,600	$2.5693	178,823	(66,079)	-26.98%
19	Second Block		41,220	1.9712	81,253		41,220	2.5693	105,906	24,653	30.34%
20	Third Block		6,758	1.5212	10,280		6,758	2.5693	17,363	7,083	68.90%
21	Fourth Block		5,031	1.0244	5,154		5,031	2.5693	12,926	7,772	150.80%
22											
23											
24	Total		122,609		$400,946		122,609		$360,210	($40,736)	-10.16%
25											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission — **Case No. WR-2003-0500**
Company: Missouri-American Water Company — **STAFF - PARKVILLE WATER**
District: Parkville Water (Platte County) —

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Present Pro Forma Rates: Sales ('000 Gal)	Present Pro Forma Rates: Current Rate	Present Pro Forma Rates: Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Proposed Pro Forma Rates: Sales ('000 Gal)	Proposed Pro Forma Rates: Proposed Rate	Proposed Pro Forma Rates: Total Revenue	Dollar Change	Percentage Change
1											
2	**Industrial:**										
3	Minimum Charge:										
4	5/8" Monthly	84		$7.08	$595	84		$ 8.78	$738	$143	24.03%
5	3/4" Monthly	0		9.06	0	0		$ 9.13	0	0	0.00%
6	1" Monthly	0		12.84	0	0		$ 9.93	0	0	0.00%
7	1-1/2" Monthly	24		22.33	536	24		$ 12.82	308	(228)	-42.54%
8	2" Monthly	36		33.71	1,214	36		$ 14.65	528	(686)	-56.51%
9	3" Monthly	0		60.24	0	0		$ 32.98	0	0	0.00%
10	4" Monthly	0		98.15	0	0		$ 45.15	0	0	0.00%
11	6" Monthly	0		192.93	0	0		$ 69.88	0	0	0.00%
12	8" Monthly	0		306.65	0	0		$ 149.70	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		3,940	$2.4544	9,669		3,940	$2.1381	8,423	(1,246)	-12.89%
19	Second Block		2,050	1.3749	2,818		2,050	2.1381	4,382	1,564	55.50%
20	Third Block		0	1.0611	0		0	2.1381	0	0	0.00%
21	Fourth Block		0	0.7145	0		0	2.1381	0	0	0.00%
22											
23											
24	Total		5,989		$14,832		5,989		$14,379	($453)	-3.05%
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Case No. WR-2003-0500
STAFF - PARKVILLE WATER

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Other Public Authority:**										
3	Minimum Charge:										
4	5/8" Monthly	351		$7.08	$2,485	351		$ 8.78	$3,082	$597	24.02%
5	3/4" Monthly	0		9.06	0	0		$ 9.13	0	0	0.00%
6	1" Monthly	84		12.84	1,079	84		$ 9.93	834	(245)	-22.71%
7	1-1/2" Monthly	84		22.33	1,876	84		$ 12.82	1,077	(799)	-42.59%
8	2" Monthly	213		33.71	7,180	213		$ 14.65	3,121	(4,059)	-56.53%
9	3" Monthly	0		60.24	0	0		$ 32.98	0	0	0.00%
10	4" Monthly	3		98.15	294	3		$ 45.15	135	(159)	-54.08%
11	6" Monthly	12		192.93	2,315	12		$ 69.88	839	(1,476)	-63.76%
12	8" Monthly	0		306.65	0	0		$ 149.70	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		10,849	$4.0469	43,906		10,849	$2.6371	28,611	(15,295)	-34.84%
19	Second Block		16,523	2.2671	37,460		16,523	2.6371	43,574	6,114	16.32%
20	Third Block		0	1.7495	0		0	2.6371	0	0	0.00%
21	Fourth Block		0	1.1782	0		0	2.6371	0	0	0.00%
22											
23											
24	Total		27,373		$96,595		27,373		$81,273	($15,322)	-15.86%
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission — **Case No. WR-2003-0500**
Company: Missouri-American Water Company — **STAFF - PARKVILLE WATER**
District: Parkville Water (Platte County) —

Line #	Class/ Description	Present Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Proposed Pro Forma Rates: Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	**Other Water Utilities:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.08	$0	0		$ 8.78	$0	$0	0.00%
5	3/4" Monthly	0		9.06	0	0		$ 9.13	0	0	0.00%
6	1" Monthly	0		12.84	0	0		$ 9.93	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		$ 12.82	0	0	0.00%
8	2" Monthly	0		33.71	0	0		$ 14.65	0	0	0.00%
9	3" Monthly	36		60.24	2,169	36		$ 32.98	1,187	(982)	-45.27%
10	4" Monthly	12		98.15	1,178	12		$ 45.15	542	(636)	-53.99%
11	6" Monthly	0		192.93	0	0		$ 69.88	0	0	0.00%
12	8" Monthly	0		306.65	0	0		$ 149.70	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		2,400	$5.2769	12,665		2,400	$2.4996	5,999	(6,666)	-52.63%
19	Second Block		45,350	2.9561	134,058		45,350	2.4996	113,357	(20,701)	-15.44%
20	Third Block		32,692	2.2813	74,579		32,692	2.4996	81,717	7,138	9.57%
21	Fourth Block		3,883	1.5362	5,964		3,883	2.4996	9,705	3,741	62.73%
22											
23											
24	Total		84,324		$230,613		84,324		$212,507	($18,106)	-7.85%
25											
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31											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

Missouri Public Service Commission | **Case No. WR-2003-0500**
Company: Missouri-American Water Company | **STAFF - PARKVILLE WATER**
District: Parkville Water (Platte County)

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates					
1		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	**Miscellaneous:**										
3	Minimum Charge:										
4	5/8" Monthly	0		$7.08	$0	0		$ 8.78	$0	$0	0.00%
5	3/4" Monthly	0		9.06	0	0		$ 9.13	0	0	0.00%
6	1" Monthly	0		12.84	0	0		$ 9.93	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		$ 12.82	0	0	0.00%
8	2" Monthly	0		33.71	0	0		$ 14.65	0	0	0.00%
9	3" Monthly	0		60.24	0	0		$ 32.98	0	0	0.00%
10	4" Monthly	0		98.15	0	0		$ 45.15	0	0	0.00%
11	6" Monthly	0		192.93	0	0		$ 69.88	0	0	0.00%
12	8" Monthly	0		306.65	0	0		$ 149.70	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		0	$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		0		$0		0		$0	$0	0.00%
25											
26											
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Test Period Ended December 31, 2002

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

Line #	Connection Size	Number of Connections	Present Rates: Annual Rate	Present Rates: Total Revenue	Proposed Rates: Annual Rate	Proposed Rates: Total Revenue	Dollar Change	Percentage Change
1								
2	**Private Fire Service:**							
3								
4	Private Fire Hydrant	27	$980.64	$26,477	711.66	$19,215	($7,262)	-27.43%
5								
6	2"	1	140.52	141	101.98	102	(39)	-27.66%
7								
8	3"	0	241.44	0	175.22	0	0	0.00%
9								
10	4"	5	383.16	1,916	278.06	1,390	(526)	-27.45%
11								
12	6"	25	785.76	19,644	570.23	14,256	(5,388)	-27.43%
13								
14	8"	9	1,352.04	12,168	981.19	8,831	(3,337)	-27.42%
15								
16	10"	3	2,078.16	6,234	1,508.14	4,524	(1,710)	-27.43%
17								
18	12"	0	2,963.16	0	2,150.39	0	0	0.00%
19								
20								
21								
22	Total	70		$66,580		$48,318	($18,262)	-27.43%
23								
24								
25								
26	**Public Fire Protection:**							
27								
28	Public Fire Hydrants	582	0.00	0		0	0	0.00%
29								

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	$ 11,920	$ 8,245	$ 1,807	$ 75	$ 404	$ 1,354	$ 5	$ 30	0.0
Labor & Exp Oper SS	2	2,147	1,485	325	14	73	244	1	5	0.0
Labor & Exp Oper SS	2	1,520	1,051	230	10	52	173	1	4	0.0
Purchased Water	1	107,353	71,454	17,992	880	4,015	12,378	86	548	0.0
TOTAL SS EXPENSE - OPERATION		122,940	82,236	20,355	978	4,543	14,148	92	586	0.0
										0.0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper SS	2	999	691	151	6	34	113	0	2	0.0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0.0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint SS	2	29	20	4	0	1	3	0	0	0.0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs Maint SS	2	982	679	149	6	33	112	0	2	0.0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0.0
Infilt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0.0
Misc Plant Maint SS	2	263	182	40	2	9	30	0	1	0.0
Misc Plant Maint SS	2	4,765	3,296	722	30	162	541	2	12	0.0
TOTAL SS EXPENSE - MAINTENANCE		7,038	4,868	1,067	44	239	800	3	18	0.0
TOTAL SS EXPENSE		129,978	87,104	21,422	1,023	4,782	14,948	95	604	0.0
										0.0
POWER AND PUMPING EXPENSES										0.0
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	0.0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pwr Prod	6	937	625	137	6	31	103	5	31	0.0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0.0
Purch Fuel/Power for Pump	1	98,931	65,848	16,581	811	3,700	11,407	79	505	0.0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0.0
Labor & Exp Oper Pump	6	1	1	0	0	0	0	0	0	0.0
Expenses Transferred	6	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper P	6	16	11	2	0	1	2	0	1	0.0
Rents Oper P	6	41	27	6	0	1	4	0	1	0.0
TOTAL PUMPING EXPENSE - OPERATION		99,926	66,513	16,726	817	3,733	11,516	85	537	0.0
										0.0

Schedule C-1-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0.0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Maint P	6	2,421	1,616	354	15	79	265	13	79	0.0
TOTAL PUMPING EXPENSES - MAINTENANCE		2,421	1,616	354	15	79	265	13	79	0.0
TOTAL PUMPING EXPENSES		102,347	68,128	17,080	832	3,812	11,781	98	616	0.0
										0.0
WATER TREATMENT										0.0
Super & Eng Oper WT	2	11,808	8,168	1,790	74	400	1,341	5	30	0.0
Chemicals	1	85,781	57,096	14,377	703	3,208	9,891	69	437	0.0
Labor & Exp Oper WT	2	35,064	24,254	5,316	221	1,189	3,983	14	88	0.0
Labor & Exp Oper WT	2	13	9	2	0	0	1	0	0	0.0
Misc Exp Oper WT	2	4,913	3,398	745	31	167	558	2	12	0.0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	0.0
Misc Exp Oper WT	2	7,426	5,137	1,126	47	252	844	3	19	0.0
Rents Oper WT	2	(4)	(3)	(1)	(0)	(0)	(0)	(0)	(0)	0.0
TOTAL WT EXPENSE - OPERATION		145,001	98,058	23,355	1,076	5,216	16,618	92	586	0.0
										0.0
Super & Eng Maint WT	2	5,117	3,539	776	32	173	581	2	13	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0.0
WT Equip Maint WT	2	8,582	5,936	1,301	54	291	975	3	21	0.0
WT Equip Maint WT	2	6,313	4,367	957	40	214	717	3	16	0.0
TOTAL WT EXPENSE - MAINTENANCE		20,012	13,842	3,034	126	678	2,273	8	50	0.0
TOTAL WT EXPENSE		165,013	111,901	26,388	1,203	5,894	18,891	100	636	0.0
										0.0
TRANSMISSION AND DISTRIBUTION EXPENSES										0.0
Super & Eng Oper TD	11	11,995	6,121	1,213	40	273	952	482	2,914	0.0
Storage Facilty Exp	5	427	270	54	2	12	44	6	39	0.0
Storage Facilty Exp	5	0	0	0	0	0	0	0	0	0.0
TD Lines Exp	7	15,831	7,900	1,586	52	355	1,287	660	3,991	0.0
TD Lines Exp	7	36,859	18,393	3,693	122	826	2,997	1,537	9,292	0.0
Meter Expense	9	965	798	117	4	32	14	0	0	0.0
Meter Expense	9	762	630	92	3	25	11	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0
Customer Install Exp	10	0	0	0	0	0	0	0	0	0.0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Misc Exp Oper TD	11	15,661	7,992	1,583	52	357	1,243	630	3,804	0.0
Misc Exp Oper TD	11	38,490	19,641	3,891	127	878	3,056	1,547	9,349	0.0
Misc Exp Oper TD	11	9,339	4,766	944	31	213	742	375	2,268	0.0
Rents Oper TD	11	260	133	26	1	6	21	10	63	0.0
TOTAL T & D EXPENSE OPERATION		130,589	66,642	13,201	433	2,977	10,367	5,249	31,720	0.0
										0.0
Super & Eng Maint TD	12	1	1	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0.0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	0.0
TD Main Maint TD	7	5,384	2,687	539	18	121	438	225	1,357	0.0
TD Main Maint TD	7	0	0	0	0	0	0	0	0	0.0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0.0
Services Maint TD	10	1,280	1,117	84	4	21	3	51	0	0.0
Services Maint TD	10	(36)	(31)	(2)	(0)	(1)	(0)	(1)	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Meters Maint TD	9	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0.0
Hydrants Maint TD	8	107	0	0	0	0	0	0	107	0.0
Misc Plant Maint TD	12	70	39	6	0	1	5	3	15	0.0
Mat and Sup Maint TD	12	88,602	49,617	8,169	284	1,861	5,795	3,615	19,262	
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	0.0
TOTAL T & D EXPENSE - MAINTENANCE		95,408	53,429	8,796	305	2,004	6,240	3,892	20,742	0.0
										0.0
TOTAL T & D EXPENSE		225,997	120,071	21,998	739	4,980	16,606	9,141	52,462	0.0
										0.0
CUSTOMER ACCOUNTS										0.0
Supervision CA	13	392	358	22	1	5	0	5	0	0.0
Meter Reading Exp CA	14	21,977	20,373	1,261	53	273	18	0	0	0.0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0.0
Meter Reading Exp CA	14	3,130	2,902	180	8	39	3	0	0	0.0
Cust Rec & Collection CA	13	35,886	32,803	2,031	86	441	29	495	0	0.0
Cust Rec & Collection CA	13	19,439	17,769	1,100	47	239	16	268	0	0.0
Uncollectible Accts	13	14,932	13,649	845	36	184	12	206	0	0.0
Misc Cust Accts Exp CA	13	883	807	50	2	11	1	12	0	0.0
Misc Cust Accts Exp CA	13	289	264	16	1	4	0	4	0	0.0
Misc Cust Accts Exp CA	13	8,929	8,162	505	21	110	7	123	0	0.0
Cust Serv & Info Exp CA	13	37,366	34,156	2,115	90	460	30	516	0	0.0
TOTAL CUSTOMER ACCOUNTING EXPENSE		143,223	131,244	8,127	344	1,764	115	1,630	0	0.0
										0.0

Schedule C-3-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
ADMINISTRATIVE AND GENERAL EXPENSES										0.0
Salaries AG	15	89,875	61,385	8,727	333	1,950	5,428	2,049	10,003	0.0
Other Supplies & Exp AG	15	1,513	1,033	147	6	33	91	34	168	0.0
Other Supplies & Exp AG	15	35,352	24,145	3,433	131	767	2,135	806	3,935	0.0
Other Supplies & Exp AG	15	3,795	2,592	368	14	82	229	87	422	0.0
Mgmt Fees-Coporate/Shared Service Center	15	71,609	48,909	6,953	265	1,554	4,325	1,633	7,970	0.0
Mgmt Fees-Call Center	13	38,602	35,286	2,185	93	475	31	533	0	0.0
Mgmt Fees-Belleville Lab	2	60,012	41,510	9,098	378	2,034	6,817	24	150	0.0
Mgmt Fees- Financial ITS	15	3,757	2,566	365	14	82	227	86	418	0.0
Mgmt Fees- Customer Billings ITS	13	21,211	19,389	1,201	51	261	17	293	0	0.0
Mgmt Fees-Other ITS	15	239	163	23	1	5	14	5	27	0.0
Outside Services AG	15	22,043	15,055	2,140	82	478	1,331	503	2,453	0.0
Outside Services AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	13,722	9,372	1,332	51	298	829	313	1,527	0.0
Ins Gen Liab Oper AG	15	10,492	7,166	1,019	39	228	634	239	1,168	0.0
Ins Work Comp AG	16	7,306	5,155	761	30	170	479	123	588	0.0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0	0.0
Property Insurance	15	0	0	0	0	0	0	0	0	0.0
Injuries & Damages	16	207	146	22	1	5	14	3	17	0.0
Employee Pension & Benefits	16	104,516	73,746	10,891	429	2,435	6,846	1,756	8,414	0.0
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0	0.0
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0	0.0
Reg Commision Exp	15	2,535	1,731	246	9	55	153	58	282	0.0
Rents AG	15	14,055	9,600	1,365	52	305	849	320	1,564	0.0
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0	0.0
Misc Exp AG	15	(2,175)	(1,486)	(211)	(8)	(47)	(131)	(50)	(242)	0.0
Research & Development	15	0	0	0	0	0	0	0	0	0.0
TOTAL A & G OPERATIONS		498,666	357,466	50,064	1,968	11,170	30,319	8,815	38,865	0.0
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0.0
General Plant Maint AG	15	5,021	3,429	488	19	109	303	114	559	0.0
TOTAL A & G EXPENSE - MAINTENANCE		5,021	3,429	488	19	109	303	114	559	0.0
TOTAL A & G EXPENSE		503,687	360,895	50,552	1,987	11,279	30,622	8,929	39,423	0.0
										0.0
										0.0
Total Operation & Maintenance Expenses		1,270,245	879,343	145,567	6,127	32,511	92,963	19,993	93,741	0.0
										0.0

Schedule C-4-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
DEPRECIATION EXPENSE										
Struct & Imp SS	2	302	209	46	2	10	34	0	1	0.0
Struct & Imp P	6	132	88	19	1	4	14	1	4	0.0
Struct & Imp WT	2	5,221	3,611	792	33	177	593	2	13	0.0
Struct & Imp TD	7	1,887	942	189	6	42	153	79	476	0.0
Struct & Imp Offices	15	1,665	1,137	162	6	36	101	38	185	0.0
Struct & Imp Store,Shop,Gar	15	535	365	52	2	12	32	12	60	0.0
Struct & Imp Misc	15	4,354	2,974	423	16	94	263	99	485	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	3,681	2,546	558	23	125	418	1	9	0.0
Supply Mains	2	2,919	2,019	443	18	99	332	1	7	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	13,038	8,702	1,906	80	426	1,429	70	425	0.0
Pump Equip Diesel	6	346	231	51	2	11	38	2	11	0.0
Pump Equip Other	6	643	429	94	4	21	70	3	21	0.0
WT Equip Non-Media	2	40,489	28,006	6,138	255	1,373	4,600	16	101	0.0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	19,719	12,458	2,504	83	558	2,027	298	1,790	0.0
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	45,715	22,812	4,581	151	1,024	3,717	1,906	11,525	0.0
TD Mains 4 & Less "	4	2,765	1,380	277	9	62	225	115	697	0.0
TD Mains 6 to 8" "	4	20,786	10,372	2,083	69	466	1,690	867	5,240	0.0
TD Mains 10 to 16" "	3	33,867	22,186	4,863	203	1,087	3,644	268	1,615	0.0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	828	0	0	0	0	0	0	828	0.0
Services	10	23,861	20,821	1,561	72	398	50	959	0	0.0
Meters Bronze Case	9	3,856	3,187	468	17	128	56	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	2,587	2,138	314	12	86	38	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	13,717	11,337	1,664	62	455	199	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	11,406	0	0	0	0	0	0	11,406	0.0
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	11	66	34	7	0	2	5	3	16	0.0
Other P/E CPS	15	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	274	187	27	1	6	17	6	30	0.0
Comp & Periph Equip	15	2,273	1,552	221	8	49	137	52	253	0.0
Computer Software	15	1,123	767	109	4	24	68	26	125	0.0
Comp Software Personal	15	0	0	0	0	0	0	0	0	0.0
Data Handling Equipment	15	7,284	4,975	707	27	158	440	166	811	0.0
Other Office Equipment	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Lt Duty Trks	15	7,187	4,909	698	27	156	434	164	800	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	4,402	3,007	427	16	96	266	100	490	0.0
Trans Equip Other	15	0	0	0	0	0	0	0	0	0.0
Stores Equipment	15	100	68	10	0	2	6	2	11	0.0
Tools,Shop,Garage Equip	15	1,555	1,062	151	6	34	94	35	173	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	2,205	1,525	334	14	75	250	1	6	0.0

Schedule C-5-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	49	33	5	0	1	3	1	5	0.0
Comm Equip Non-Telephone	15	2,244	1,533	218	8	49	136	51	250	0.0
Comm Equip Telephone	15	0	0	0	0	0	0	0	0	0.0
Misc Equipment	15	1,721	1,175	167	6	37	104	39	192	0.0
Other Tangible Property	15	0	0	0	0	0	0	0	0	0.0
Total Depreciation Expense		284,802	178,779	32,266	1,244	7,384	21,683	5,385	38,062	
Amort-Other UP	18	(1,664)	(1,003)	(193)	(7)	(44)	(137)	(32)	(247)	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	17,068	11,060	1,963	79	442	1,321	300	1,903	
Property Taxes	18	400,193	241,236	46,462	1,761	10,565	33,056	7,724	59,389	
FUTA	16	389	274	41	2	9	25	7	31	0.0
FICA	16	20,406	14,398	2,126	84	475	1,337	343	1,643	0.0
SUTA	16	345	243	36	1	8	23	6	28	0.0
Other Taxes & Licenses	15	5,764	3,937	560	21	125	348	131	642	0.0
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0.0
Total Taxes, Other Than Income		444,165	271,150	51,188	1,947	11,625	36,110	8,511	63,635	0.0
Income Taxes	18	173,901	104,828	20,190	765	4,591	14,364	3,356	25,807	
Utility Income Available for Return	18	575,363	346,829	66,800	2,532	15,190	47,525	11,105	85,384	
Total Cost of Service		2,746,812	1,779,925	315,817	12,607	71,257	212,507	48,318	306,382	0.0
Less: Other Water Revenues	19	(31,464)	(31,464)							0.0
Revenue Contribution										
Total Other Water Revenues		(31,464)	(31,464)	0	0	0	0	0	0	0.0
Total Cost of Service Related to										0.0
Sales of Water		$ 2,715,348	$ 1,748,461	$ 315,817	$ 12,607	$ 71,257	$ 212,507	$ 48,318	$ 306,382	0.0

Schedule C-6-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
										0.0
										0.0
Reallocation of Public Fire	20		250,200	44,394	1,772	10,016	0	0	(306,382)	0.0
										0.0
Total		$ 2,715,348	$ 1,998,660	$ 360,210	$ 14,379	$ 81,273	$ 212,507	$ 48,318	$ -	0.0
		$ 31,464	$ 31,464							
		$ 2,746,812	$ 2,030,124							
		$ 275								
		$ 2,747,087								

Schedule C-7-SPRK

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
RATE BASE										0.0
Organization	17	$ 1,929	$ 1,165	$ 223	$ 9	$ 51	$ 159	$ 37	$ 285	0.0
Franchises	17	13	8	2	0	0	1	0	2	0.0
Land & Ld Rights SS	2	1,735	1,200	263	11	59	197	1	4	0.0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0	0.0
Land & Ld Rights WT	2	432	299	65	3	15	49	0	1	0.0
Land & Ld Rights TD	7	12,956	6,465	1,298	43	290	1,053	540	3,266	0.0
Land & Land Rights AG	15	142	97	14	1	3	9	3	16	0.0
Struct & Imp SS	2	8,531	5,901	1,293	54	289	969	3	21	0.0
Struct & Imp P	6	9,524	6,356	1,392	58	311	1,044	51	310	0.0
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT	2	347,000	240,020	52,605	2,186	11,763	39,419	139	868	0.0
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0.0
Struct & Imp TD	7	98,145	48,974	9,834	324	2,198	7,979	4,093	24,742	0.0
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0.0
Struct & Imp Offices	15	37,074	25,322	3,600	137	805	2,239	845	4,126	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0.0
Struct & Imp Store,Shop,Gar	15	21,151	14,446	2,054	78	459	1,278	482	2,354	0.0
Struct & Imp Misc	15	227,595	155,447	22,099	842	4,939	13,747	5,189	25,331	0.0
Collect & Impounding	1	0	0	0	0	0	0	0	0	0.0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0.0
Wells & Springs	2	118,672	82,085	17,991	748	4,023	13,481	47	297	0.0
Supply Mains	2	134,849	93,275	20,443	850	4,571	15,319	54	337	0.0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0	0.0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0	0.0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0.0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Electric	6	593,372	396,016	86,751	3,620	19,403	65,034	3,204	19,344	0.0
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel	6	12,677	8,461	1,853	77	415	1,389	68	413	0.0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0	0.0
Pump Equip Hydraulic	6	81,548	54,425	11,922	497	2,667	8,938	440	2,658	0.0
Pump Equip Other	6	23,560	15,724	3,444	144	770	2,582	127	768	0.0
WT Equip Non-Media	2	1,779,107	1,230,608	269,713	11,208	60,312	202,107	712	4,448	0.0
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0.0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0	0.0
Dist Reservoirs & Standpipe	5	999,095	631,228	126,885	4,196	28,274	102,707	15,086	90,718	0.0

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0	0.0
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0.0
TD Mains Not Classified by	7	2,350,885	1,173,092	235,559	7,758	52,660	191,127	98,032	592,658	0.0
TD Mains 4 & Less "	4	211,168	105,373	21,159	697	4,730	17,168	8,806	53,235	0.0
TD Mains 6 to 8" "	4	1,586,315	791,571	158,949	5,235	35,533	128,967	66,149	399,910	0.0
TD Mains 10 to 16" "	3	2,586,326	1,694,302	371,396	15,518	83,021	278,289	20,432	123,368	0.0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0	0.0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0.0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0.0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	0.0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0.0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0.0
Fire Mains	8	52,890	0	0	0	0	0	0	52,890	0.0
Services	10	855,183	746,233	55,929	2,566	14,282	1,796	34,378	0	0.0
Meters Bronze Case	9	153,787	127,105	18,654	692	5,106	2,230	0	0	0.0
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0.0
Meters Other	9	(2,622)	(2,167)	(318)	(12)	(87)	(38)	0	0	0.0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0.0
Meter Installations	9	489,188	404,314	59,339	2,201	16,241	7,093	0	0	0.0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0.0
Hydrants	8	595,707	0	0	0	0	0	0	595,707	0.0
Other P/E Intangible	2 ?	(351)	(243)	(53)	(2)	(12)	(40)	(0)	(1)	0.0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0.0
Other P/E TD	2	3,772	2,609	572	24	128	428	2	9	0.0
Other P/E CPS	2 ?	0	0	0	0	0	0	0	0	0.0
Office Furniture & Equip	15	(42,768)	(29,211)	(4,153)	(158)	(928)	(2,583)	(975)	(4,760)	0.0
Comp & Periph Equip	15	10,986	7,503	1,067	41	238	664	250	1,223	0.0
Computer Software	15	51,134	34,925	4,965	189	1,110	3,088	1,166	5,691	0.0
Comp Software Personal	15	1,223	835	119	5	27	74	28	136	0.0
Data Handling Equipment	15	160,104	109,351	15,546	592	3,474	9,670	3,650	17,820	0.0
Other Office Equipment	15	101	69	10	0	2	6	2	11	0.0
Trans Equip Lt Duty Trks	15	53,515	36,551	5,196	198	1,161	3,232	1,220	5,956	0.0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0.0
Trans Equip Autos	15	16,493	11,265	1,601	61	358	996	376	1,836	0.0
Trans Equip Other	15	(17,258)	(11,787)	(1,676)	(64)	(374)	(1,042)	(393)	(1,921)	0.0
Stores Equipment	15	1,923	1,313	187	7	42	116	44	214	0.0
Tools,Shop,Garage Equip	15	19,686	13,446	1,912	73	427	1,189	449	2,191	0.0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0.0
Laboratory Equipment	2	47,824	33,080	7,250	301	1,621	5,433	19	120	0.0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0.0
Power Operated Equipment	15	51	35	5	0	1	3	1	6	0.0
Comm Equip Non-Telephone	15	20,304	13,868	1,972	75	441	1,226	463	2,260	0.0
Comm Equip Telephone	15	264	180	26	1	6	16	6	29	0.0
Misc Equipment	15	48,522	33,141	4,711	180	1,053	2,931	1,106	5,400	0.0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0.0
										0.0
Total Utility Plant in Service		13,763,459	8,314,275	1,593,669	61,262	361,878	1,131,739	266,336	2,034,300	0.0

Schedule C-9-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
										0.0
Other Rate Base Items										0.0
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0.0
Cash Working Capital	15	(154,441)	(105,483)	(14,996)	(571)	(3,351)	(9,328)	(3,521)	(17,189)	0.0
Materials and Supplies	15	44,721	30,544	4,342	165	970	2,701	1,020	4,977	0.0
Prepayments	15	15	10	1	0	0	1	0	2	0.0
OPEB's Contributed to External Fund	16	66,030	46,591	6,880	271	1,538	4,325	1,109	5,315	0.0
Premature Retirement	17	0	0	0	0	0	0	0	0	0.0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	0.0
Less:										
Accumulated Deferred ITC (3%)	17	(3,970,112)	(2,397,948)	(459,739)	(17,866)	(104,414)	(326,343)	(77,020)	(586,783)	0.0
Deferred Income Taxes	17	(1,229,550)	(742,648)	(142,382)	(5,533)	(32,337)	(101,069)	(23,853)	(181,727)	0.0
Pensions	16	(83,707)	(59,064)	(8,722)	(343)	(1,950)	(5,483)	(1,406)	(6,738)	0.0
										0.0
Total Other Rate Base Elements		(5,327,044)	(3,227,997)	(614,615)	(23,877)	(139,544)	(435,196)	(103,672)	(782,143)	0.0
										0.0
Total Original Cost Measure of Value		$ 8,436,415	$ 5,086,278	$ 979,054	$ 37,385	$ 222,334	$ 696,543	$ 162,664	$ 1,252,157	0.0

Schedule C-10-SPRK

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
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 Private	Fire Protection Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
T&D OP BASIS FOR FACTOR 11		54,844	27,989	5,543	183	1,250	4,353	2,204	13,322	0.0
FACTOR 11			0.5103	0.1011	0.0033	0.0228	0.0794	0.0402	0.2429	1.0000
T&D Mnt BASIS FOR FACTOR 12		6,735	3,772	621	21	141	440	275	1,464	0.0
FACTOR 12			0.5600	0.0922	0.0032	0.0210	0.0654	0.0408	0.2174	1.0000
A&G BASIS FOR FACTOR 15		474,493	324,049	46,065	1,745	10,309	28,666	10,830	52,828	0.0
FACTOR 15			0.6829	0.0971	0.0037	0.0217	0.0604	0.0228	0.1113	0.9999
LABOR BASIS FOR FACTOR 16		277,447	195,763	28,916	1,130	6,456	18,185	4,655	22,343	0.0
FACTOR 16			0.7056	0.1042	0.0041	0.0233	0.0655	0.0168	0.0805	1.0000
UPIS BASIS FOR FACTOR 17		13,761,517	8,313,102	1,593,444	61,253	361,827	1,131,579	266,298	2,034,013	0.0
FACTOR 17			0.6040	0.1158	0.0045	0.0263	0.0822	0.0194	0.1478	1.0000
RATE BASE BASIS FOR FACTOR 18		8,436,415	5,086,278	979,054	37,385	222,334	696,543	162,664	1,252,157	0.0
FACTOR 18			0.6028	0.1161	0.0044	0.0264	0.0826	0.0193	0.1484	1.0000
TOTAL COS BASIS FOR FACTOR 19		2,727,209	1,767,133	313,608	12,519	70,760	211,033	47,960	304,196	0.0
FACTOR 19			0.6480	0.1150	0.0046	0.0259	0.0774	0.0176	0.1115	1.0000
COS w/o Fire Factor 20		2,179,605	1,779,925	315,817 #	12,607 #	71,257 #				2,179,605
FACTOR 20			0.8166	0.1449	0.0058	0.0327				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	0.6656	0.1676	0.0082	0.0374	0.1153	0.0008	0.0051	1.0000
2	0.6917	0.1516	0.0063	0.0339	0.1136	0.0004	0.0025	1.0000
3	0.6551	0.1436	0.0060	0.0321	0.1076	0.0079	0.0477	1.0000
4	0.4990	0.1002	0.0033	0.0224	0.0813	0.0417	0.2521	1.0000
5	0.6318	0.1270	0.0042	0.0283	0.1028	0.0151	0.0908	1.0000
6	0.6674	0.1462	0.0061	0.0327	0.1096	0.0054	0.0326	1.0000
7	0.4990	0.1002	0.0033	0.0224	0.0813	0.0417	0.2521	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.8265	0.1213	0.0045	0.0332	0.0145	-	-	1.0000
10	0.8726	0.0654	0.0030	0.0167	0.0021	0.0402	-	1.0000
11	0.5103	0.1011	0.0033	0.0228	0.0794	0.0402	0.2429	1.0000
12	0.5600	0.0922	0.0032	0.0210	0.0654	0.0408	0.2174	1.0000
13	0.9141	0.0566	0.0024	0.0123	0.0008	0.0138	-	1.0000
14	0.9270	0.0574	0.0024	0.0124	0.0008	-	-	1.0000
15	0.6830	0.0971	0.0037	0.0217	0.0604	0.0228	0.1113	1.0000
16	0.7056	0.1042	0.0041	0.0233	0.0655	0.0168	0.0805	1.0000
17	0.6040	0.1158	0.0045	0.0263	0.0822	0.0194	0.1478	1.0000
18	0.6028	0.1161	0.0044	0.0264	0.0826	0.0193	0.1484	1.0000
19	0.6480	0.1150	0.0046	0.0259	0.0774	0.0176	0.1115	1.0000
20	0.8166	0.1449	0.0058	0.0327	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	11,920	5,918	5,967	0	0	0	0	35
Labor & Exp Oper SS	2	2,147	1,066	1,075	0	0	0	0	6
Labor & Exp Oper SS	2	1,520	755	761	0	0	0	0	4
Purchased Water	1	107,353	106,720	0	0	0	0	0	633
TOTAL SS EXPENSE - OPERATION		122,940	114,459	7,803	0	0	0	0	679
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	999	496	500	0	0	0	0	3
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	29	14	15	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	982	488	492	0	0	0	0	3
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infilt 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	263	131	132	0	0	0	0	1
Misc Plant Maint SS	2	4,765	2,366	2,385	0	0	0	0	14
TOTAL SS EXPENSE - MAINTENANCE		7,038	3,494	3,523	0	0	0	0	20
TOTAL SS EXPENSE		129,978	117,953	11,326	0	0	0	0	699
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	937	449	452	0	0	0	0	36
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	98,931	98,347	0	0	0	0	0	584
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	1	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	16	8	8	0	0	0	0	1
Rents Oper P	6	41	20	20	0	0	0	0	2
TOTAL PUMPING EXPENSE - OPERATION		99,926	98,824	480	0	0	0	0	622

Schedule C-12-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	2,421	1,160	1,169	0	0	0	0	92
TOTAL PUMPING EXPENSES - MAINTENANCE		2,421	1,160	1,169	0	0	0	0	92
TOTAL PUMPING EXPENSES		102,347	99,984	1,650	0	0	0	0	714
WATER TREATMENT									
Super & Eng Oper WT	2	11,808	5,863	5,911	0	0	0	0	34
Chemicals	1	85,781	85,275	0	0	0	0	0	506
Labor & Exp Oper WT	2	35,064	17,409	17,553	0	0	0	0	102
Labor & Exp Oper WT	2	13	6	7	0	0	0	0	0
Misc Exp Oper WT	2	4,913	2,439	2,459	0	0	0	0	14
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	7,426	3,687	3,717	0	0	0	0	22
Rents Oper WT	2	(4)	(2)	(2)	0	0	0	0	(0)
TOTAL WT EXPENSE - OPERATION		145,001	114,678	29,646	0	0	0	0	678
Super & Eng Maint WT	2	5,117	2,541	2,562	0	0	0	0	15
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	8,582	4,261	4,296	0	0	0	0	25
WT Equip Maint WT	2	6,313	3,134	3,160	0	0	0	0	18
TOTAL WT EXPENSE - MAINTENANCE		20,012	9,936	10,018	0	0	0	0	58
TOTAL WT EXPENSE		165,013	124,614	39,664	0	0	0	0	736
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	11,995	2,527	0	5,694	378	0	0	3,396
Storage Facilty Exp	5	427	117	0	264	0	0	0	45
Storage Facilty Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	15,831	3,437	0	7,743	0	0	0	4,651
TD Lines Exp	7	36,859	8,002	0	18,028	0	0	0	10,829
Meter Expense	9	965	0	0	0	965	0	0	0
Meter Expense	9	762	0	0	0	762	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0

Schedule C-13-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	15,661	3,300	0	7,434	493	0	0	4,434
Misc Exp Oper TD	11	38,490	8,110	0	18,271	1,212	0	0	10,897
Misc Exp Oper TD	11	9,339	1,968	0	4,433	294	0	0	2,644
Rents Oper TD	11	260	55	0	123	8	0	0	74
TOTAL T & D EXPENSE OPERATION		130,589	27,516	0	61,991	4,113	0	0	36,969
Super & Eng Maint TD	12	1	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	5,384	1,169	0	2,633	0	0	0	1,582
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	1,280	0	0	0	0	1,229	0	51
Services Maint TD	10	(36)	0	0	0	0	(35)	0	(1)
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	107	0	0	0	0	0	0	107
Misc Plant Maint TD	12	70	12	0	27	0	12	0	18
Mat and Sup Maint TD	12	88,602	15,381	0	34,643	0	15,709	0	22,868
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		95,408	16,562	0	37,304	0	16,916	0	24,625
TOTAL T & D EXPENSE		225,997	44,078	0	99,296	4,113	16,916	0	61,594
CUSTOMER ACCOUNTS									
Supervision CA	13	392	0	0	0	0	0	387	5
Meter Reading Exp CA	14	21,977	0	0	0	0	0	21,977	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	3,130	0	0	0	0	0	3,130	0
Cust Rec & Collection CA	13	35,886	0	0	0	0	0	35,391	495
Cust Rec & Collection CA	13	19,439	0	0	0	0	0	19,171	268
Uncollectible Accts	13	14,932	0	0	0	0	0	14,726	206
Misc Cust Accts Exp CA	13	883	0	0	0	0	0	871	12
Misc Cust Accts Exp CA	13	289	0	0	0	0	0	285	4
Misc Cust Accts Exp CA	13	8,929	0	0	0	0	0	8,806	123
Cust Serv & Info Exp CA	13	37,366	0	0	0	0	0	36,850	516
TOTAL CUSTOMER ACCOUNTING EXPENSE		143,223	0	0	0	0	0	141,593	1,630

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	89,875	18,236	9,967	18,811	782	3,209	26,819	12,052
Other Supplies & Exp AG	15	1,513	307	168	317	13	54	451	203
Other Supplies & Exp AG	15	35,352	7,173	3,921	7,399	308	1,262	10,549	4,741
Other Supplies & Exp AG	15	3,795	770	421	794	33	135	1,132	509
Mgmt Fees-Coporate/Shared Service Center	15	71,609	14,529	7,941	14,988	623	2,556	21,368	9,603
Mgmt Fees-Call Center	13	38,602	0	0	0	0	0	38,069	533
Mgmt Fees-Belleville Lab	2	60,012	29,796	30,042	0	0	0	0	174
Mgmt Fees- Financial ITS	15	3,757	762	417	786	33	134	1,121	504
Mgmt Fees- Customer Billings ITS	13	21,211	0	0	0	0	0	20,918	293
Mgmt Fees-Other ITS	15	239	48	27	50	2	9	71	32
Outside Services AG	15	22,043	4,473	2,445	4,614	192	787	6,578	2,956
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	13,722	2,784	1,522	2,872	119	490	4,095	1,840
Ins Gen Liab Oper AG	15	10,492	2,129	1,164	2,196	91	375	3,131	1,407
Ins Work Comp AG	16	7,306	1,762	1,275	1,122	69	117	2,250	711
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	207	50	36	32	2	3	64	20
Employee Pension & Benefits	16	104,516	25,209	18,238	16,054	982	1,672	32,191	10,169
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0
Employee Pension & Benefits	16	0	0	0	0	0	0	0	0
Reg Commision Exp	15	2,535	514	281	531	22	90	756	340
Rents AG	15	14,055	2,852	1,559	2,942	122	502	4,194	1,885
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	(2,175)	(441)	(241)	(455)	(19)	(78)	(649)	(292)
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		498,666	110,954	79,181	73,051	3,374	11,318	173,109	47,679
General Plant Maint AG	15	0	0	0	0	0	0	0	0
General Plant Maint AG	15	5,021	1,019	557	1,051	44	179	1,498	673
TOTAL A & G EXPENSE - MAINTENANCE		5,021	1,019	557	1,051	44	179	1,498	673
TOTAL A & G EXPENSE		503,687	111,972	79,737	74,102	3,418	11,497	174,607	48,353
Total Operation & Maintenance Expenses		1,270,245	498,601	132,377	173,398	7,531	28,413	316,200	113,725

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	302	150	151	0	0	0	0	1
Struct & Imp P	6	132	63	64	0	0	0	0	5
Struct & Imp WT	2	5,221	2,592	2,614	0	0	0	0	15
Struct & Imp TD	7	1,887	410	0	923	0	0	0	554
Struct & Imp Offices	15	1,665	338	185	348	14	59	497	223
Struct & Imp Store,Shop,Gar	15	535	109	59	112	5	19	160	72
Struct & Imp Misc	15	4,354	883	483	911	38	155	1,299	584
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	3,681	1,828	1,843	0	0	0	0	11
Supply Mains	2	2,919	1,449	1,461	0	0	0	0	8
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	13,038	6,247	6,296	0	0	0	0	495
Pump Equip Diesel	6	346	166	167	0	0	0	0	13
Pump Equip Other	6	643	308	311	0	0	0	0	24
WT Equip Non-Media	2	40,489	20,103	20,269	0	0	0	0	117
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	19,719	5,421	0	12,210	0	0	0	2,088
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	45,715	9,925	0	22,359	0	0	0	13,431
TD Mains 4 & Less "	4	2,765	600	0	1,352	0	0	0	812
TD Mains 6 to 8" "	4	20,786	4,513	0	10,166	0	0	0	6,107
TD Mains 10 to 16" "	3	33,867	15,928	16,056	0	0	0	0	1,883
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	828	0	0	0	0	0	0	828
Services	10	23,861	0	0	0	0	22,902	0	959
Meters Bronze Case	9	3,856	0	0	0	3,856	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	2,587	0	0	0	2,587	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	13,717	0	0	0	13,717	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	11,406	0	0	0	0	0	0	11,406
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	11	66	14	0	31	2	0	0	19
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	274	56	30	57	2	10	82	37
Comp & Periph Equip	15	2,273	461	252	476	20	81	678	305
Computer Software	15	1,123	228	125	235	10	40	335	151
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	7,284	1,478	808	1,525	63	260	2,174	977
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	7,187	1,458	797	1,504	63	257	2,145	964
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	4,402	893	488	921	38	157	1,314	590
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	100	20	11	21	1	4	30	13
Tools,Shop,Garage Equip	15	1,555	316	172	325	14	56	464	209
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	2,205	1,095	1,104	0	0	0	0	6

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

PSC STAFF STUDY

			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	49	10	5	10	0	2	15	7
Comm Equip Non-Telephone	15	2,244	455	249	470	20	80	670	301
Comm Equip Telephone	15	0	0	0	0	0	0	0	0
Misc Equipment	15	1,721	349	191	360	15	61	514	231
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		284,802	77,864	54,191	54,319	20,465	24,143	10,374	43,447
Amort-Other UP	18	(1,664)	(498)	(349)	(342)	(79)	(103)	(15)	(279)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	17,068	5,793	2,698	2,927	517	775	2,154	2,203
Property Taxes	18	400,193	119,658	83,840	82,320	19,009	24,692	3,562	67,112
FUTA	16	389	94	68	60	4	6	120	38
FICA	16	20,406	4,922	3,561	3,134	192	326	6,285	1,986
SUTA	16	345	83	60	53	3	6	106	34
Other Taxes & Licenses	15	5,764	1,170	639	1,206	50	206	1,720	773
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		444,165	131,719	90,867	89,700	19,775	26,011	13,947	72,146
Income Taxes	18	173,901	51,996	36,432	35,771	8,260	10,730	1,548	29,163
Utility Income Available for Return	18	575,363	172,034	120,539	118,352	27,330	35,500	5,121	96,488
Total Cost of Service		2,746,812	931,716	434,056	471,198	83,282	124,693	347,175	354,691
Less: Other Water Revenues	19	(31,464)	(10,679)	(4,974)	(5,396)	(953)	(1,428)	(3,971)	(4,062)
Billing and Collecting Services									
Total Other Water Revenues		(31,464)	(10,679)	(4,974)	(5,396)	(953)	(1,428)	(3,971)	(4,062)
Total Cost of Service Related to Sales of Water		2,715,348	921,037	429,082	465,802	82,328	123,265	343,204	350,629

Schedule C-17-SPRK

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Reallocation of Public Fire	20	0	155,397	72,398	78,587		0	0	(306,382)
Total		$ 2,715,348	$ 1,076,434	$ 501,480	$ 544,389	$ 82,328	$ 123,265	$ 343,204	$ 44,247
			727,003			5,950	5,166	60,854	
			1.481			13.84	23.86		
						1.15	1.99	5.64	
								8.78	

Schedule C-18-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	1,929	574	401	397	90	118	25	323
Franchises	17	13	4	3	3	1	1	0	2
Land & Ld Rights SS	2	1,735	861	869	0	0	0	0	5
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	214	216	0	0	0	0	1
Land & Ld Rights TD	7	12,956	2,813	0	6,337	0	0	0	3,806
Land & Land Rights AG	15	142	29	16	30	1	5	42	19
Struct & Imp SS	2	8,531	4,236	4,271	0	0	0	0	25
Struct & Imp P	6	9,524	4,563	4,599	0	0	0	0	362
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	347,000	172,286	173,708	0	0	0	0	1,006
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	98,145	21,307	0	48,003	0	0	0	28,835
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	37,074	7,522	4,112	7,760	323	1,324	11,063	4,972
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	21,151	4,292	2,346	4,427	184	755	6,311	2,836
Struct & Imp Misc	15	227,595	46,179	25,240	47,636	1,980	8,125	67,914	30,520
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	118,672	58,921	59,407	0	0	0	0	344
Supply Mains	2	134,849	66,953	67,505	0	0	0	0	391
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	593,372	284,285	286,539	0	0	0	0	22,548
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	12,677	6,074	6,122	0	0	0	0	482
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	81,548	39,070	39,380	0	0	0	0	3,099
Pump Equip Other	6	23,560	11,288	11,377	0	0	0	0	895
WT Equip Non-Media	2	1,779,107	883,327	890,621	0	0	0	0	5,159
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	999,095	274,651	0	618,640	0	0	0	105,804

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Elevated Tanks & Standpipes	5	0	0	0	0	0	0	0	0
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	2,350,885	510,377	0	1,149,818	0	0	0	690,690
TD Mains 4 & Less "	4	211,168	45,845	0	103,282	0	0	0	62,041
TD Mains 6 to 8" "	4	1,586,315	344,389	0	775,867	0	0	0	466,059
TD Mains 10 to 16" "	3	2,586,326	1,216,349	1,226,177	0	0	0	0	143,800
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	52,890	0	0	0	0	0	0	52,890
Services	10	855,183	0	0	0	0	820,805	0	34,378
Meters Bronze Case	9	153,787	0	0	0	153,787	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	(2,622)	0	0	0	(2,622)	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	489,188	0	0	0	489,188	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	595,707	0	0	0	0	0	0	595,707
Other P/E Intangible	2	(351)	(174)	(176)	0	0	0	0	(1)
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	3,772	1,873	1,888	0	0	0	0	11
Other P/E CPS	2	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(42,768)	(8,678)	(4,743)	(8,951)	(372)	(1,527)	(12,762)	(5,735)
Comp & Periph Equip	15	10,986	2,229	1,218	2,299	96	392	3,278	1,473
Computer Software	15	51,134	10,375	5,671	10,702	445	1,825	15,258	6,857
Comp Software Personal	15	1,223	248	136	256	11	44	365	164
Data Handling Equipment	15	160,104	32,485	17,756	33,510	1,393	5,716	47,775	21,470
Other Office Equipment	15	101	20	11	21	1	4	30	14
Trans Equip Lt Duty Trks	15	53,515	10,858	5,935	11,201	466	1,910	15,969	7,176
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	16,493	3,346	1,829	3,452	143	589	4,922	2,212
Trans Equip Other	15	(17,258)	(3,502)	(1,914)	(3,612)	(150)	(616)	(5,150)	(2,314)
Stores Equipment	15	1,923	390	213	402	17	69	574	258
Tools,Shop,Garage Equip	15	19,686	3,994	2,183	4,120	171	703	5,874	2,640
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	47,824	23,745	23,941	0	0	0	0	139
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	51	10	6	11	0	2	15	7
Comm Equip Non-Telephone	15	20,304	4,120	2,252	4,250	177	725	6,059	2,723
Comm Equip Telephone	15	264	54	29	55	2	9	79	35
Misc Equipment	15	48,522	9,845	5,381	10,156	422	1,732	14,479	6,507
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		13,763,459	4,097,646	2,864,524	2,830,069	645,753	842,709	182,122	2,300,636

Schedule C-20-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(154,441)	(31,336)	(17,128)	(32,325)	(1,344)	(5,514)	(46,085)	(20,711)
Materials and Supplies	15	44,721	9,074	4,960	9,360	389	1,597	13,345	5,997
Prepayments	15	15	3	2	3	0	1	4	2
OPEB's Contributed to External Fund	16	66,030	15,926	11,522	10,142	621	1,056	20,337	6,425
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	(3,970,112)	(1,182,299)	(826,180)	(816,255)	(186,198)	(242,971)	(52,405)	(663,803)
Deferred Income Taxes	17	(1,229,550)	(366,160)	(255,869)	(252,795)	(57,666)	(75,248)	(16,230)	(205,581)
Pensions	16	(83,707)	(20,190)	(14,607)	(12,857)	(787)	(1,339)	(25,782)	(8,145)
Total Other Rate Base Elements		(5,327,044)	(1,574,982)	(1,097,301)	(1,094,727)	(244,985)	(322,419)	(106,816)	(885,815)
Total Original Cost Measure of Value		$ 8,436,415	$ 2,522,664	$ 1,767,224	$ 1,735,342	$ 400,768	$ 520,291	$ 75,306	$ 1,414,821

Schedule C-21-SPRK

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
T&D OP BASIS FOR FACTOR 11	54,844		11,556	0	26,035	1,727	0	0	15,526
FACTOR 11			0.2107	0.0000	0.4747	0.0315	0.0000	0.0000	0.2831
T&D Mnt BASIS FOR FACTOR 12	6,735		1,169	0	2,633	0	1,194	0	1,739
FACTOR 12			0.1736	0.0000	0.3910	0.0000	0.1773	0.0000	0.2581
A&G BASIS FOR FACTOR 15	474,493		96,287	52,639	99,296	4,113	16,916	141,593	63,649
FACTOR 15			0.2029	0.1109	0.2093	0.0087	0.0357	0.2984	0.1341
LABOR BASIS FOR FACTOR 16	277,447	0	66,923	48,407	42,608	2,618	4,450	85,444	26,998
FACTOR 16			0.2412	0.1745	0.1536	0.0094	0.0160	0.3080	0.0973
UPIS BASIS FOR FACTOR 17	13,761,517		4,097,067	2,864,120	2,829,670	645,662	842,590	182,096	2,300,311
FACTOR 17			0.2978	0.2081	0.2056	0.0469	0.0612	0.0132	0.1672
RATE BASE BASIS FOR FACTOR 18	8,436,415		2,522,664	1,767,224	1,735,342	400,768	520,291	75,306	1,414,821
FACTOR 18			0.2990	0.2095	0.2057	0.0475	0.0617	0.0089	0.1677
TOTAL COS BASIS FOR FACTOR 19	2,727,209		925,409	431,077	467,741	82,743	123,828	344,265	352,147
FACTOR 19			0.3394	0.1581	0.1715	0.0303	0.0454	0.1262	0.1291
TOTAL COS BASIS FOR FACTOR 20	1,836,971		931,716	434,056	471,198				
FACTOR 20			0.5072	0.2363	0.2565				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9941	-	-	-	-	-	0.0059
2	0.4965	0.5006	-	-	-	-	0.0029
3	0.4703	0.4741	-	-	-	-	0.0556
4	0.2171	-	0.4891	-	-	-	0.2938
5	0.2749	-	0.6192	-	-	-	0.1059
6	0.4791	0.4829	-				0.0380
7	0.2171	-	0.4891				0.2938
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9598	-	0.0402
11	0.2107	-	0.4747	0.0315	-	-	0.2831
12	0.1736	-	0.3910	-	0.1773	-	0.2581
13	-	-	-	-	-	0.9862	0.0138
14	-	-	-	-	-	1.0000	-
15	0.2029	0.1109	0.2093	0.0087	0.0357	0.2984	0.1341
16	0.2412	0.1745	0.1536	0.0094	0.0160	0.3080	0.0973
17	0.2978	0.2081	0.2056	0.0469	0.0612	0.0132	0.1672
18	0.2990	0.2095	0.2057	0.0475	0.0617	0.0089	0.1677
19	0.3394	0.1581	0.1715	0.0303	0.0454	0.1262	0.1291
20	0.5072	0.2363	0.2565				

Schedule C-22-SPRK

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.
ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED.

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

	Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
	(1)	(2)	(3)
486,709	Residential	1,333.45	0.6656
122,609	Commercial	335.92	0.1676
5,989	Industrial	16.41	0.0082
27,373	Other Public Authority	74.99	0.0374
84,324	Sales for Resale	231.02	0.1153
	Private Fire Protection	1.70	0.0008
	Public Fire Protection	10.30	0.0051
727,003	Total	2,004	1.0000

FACTOR 2.
ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

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

	Average Daily Consumption		Maximum Day Extra Capacity		
Customer Classification	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)x 0.4994	(4)	(5)=(4)x 0.5006	(6)=(3)+(5)
Residential	0.6656	0.3324	0.7179	0.3594	0.6918
Commercial	0.1676	0.0837	0.1356	0.0679	0.1516
Industrial	0.0082	0.0041	0.0044	0.0022	0.0063
Other Public Authority	0.0374	0.0187	0.0303	0.0152	0.0339
Sales for Resale	0.1153	0.0576	0.1119	0.0560	0.1136
Private Fire Protection	0.0008	0.0004			0.0004
Public Fire Protection	0.0051	0.0025			0.0025
Total	1.0000	0.4994	1.0001	0.5007	1.0001

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

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity: Factor*	Maximum Day Extra Capacity: Rate of Flow, Thousand Gal. Per Day	Maximum Day Extra Capacity: Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,333	1.00	1,333	0.7178
Commercial	336	0.75	252	0.1356
Industrial	16	0.50	8	0.0044
Other Public Authority	75	0.75	56	0.0303
Sales for Resale	231	0.90	208	0.1119
Total	1,992		1,858	1.0000

The weighting of the factors is based on the maximum day ratio of 2.00, based on a review of maximum day ratios experienced during the period 1994 through 2002 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.4994
Maximum Day Extra Capacity	1.00	0.5006
Total	2.00	1.0000

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAY EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

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

	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		
Customer Classification	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2) X 0.4731	(4)	(5)=(4) X 0.4741	(6)	(7)=(6) X 0.0528	(8)=(3)+(5)+(7)
Residential	0.6656	0.3149	0.7178	0.3402			0.6551
Commercial	0.1676	0.0793	0.1356	0.0643			0.1436
Industrial	0.0082	0.0039	0.0044	0.0021			0.0060
Other Public Authority	0.0374	0.0177	0.0303	0.0144			0.0321
Sales for Resale	0.1153	0.0545	0.1119	0.0531			0.1076
Private Fire Protection	0.0008	0.0004			0.1419	0.0075	0.0079
Public Fire Protection	0.0051	0.0024			0.8581	0.0453	0.0477
Total	1.0000	0.4731	1.0000	0.4741	1.0000	0.0528	1.0000

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

FACTOR 3.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE, MAX DAT EXTRA CAPACITY AND FIRE PROTECTION FUNCTIONS.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.00 and the average daily system sendout for 2002 of 2.150 MGD. The system demand for fire protection is 2,000 Gallons per minute for 2 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	2,150,000	0.4731
Maximum Day Extra Capacity	1.00	2,154,778	0.4741
Subtotal	2.00	4,304,778	0.9472
Fire Protection		240,000	0.0528
Total		4,544,778	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.2184	(5)	(6)=(5) X 0.4891	(7)	(8)=(7) X 0.2925	(9)=(4)+(6)+(8)
Residential	55.6	0.6656	0.1453	0.7231	0.3537			0.4990
Commercial	14.0	0.1676	0.0366	0.1301	0.0636			0.1002
Industrial	0.7	0.0082	0.0018	0.0031	0.0015			0.0033
Other Public Authority	3.1	0.0374	0.0082	0.0291	0.0142			0.0224
Sales for Resale	9.6	0.1153	0.0252	0.1146	0.0561			0.0813
Private Fire Protection	0.1	0.0009	0.0002			0.1419	0.0415	0.0417
Public Fire Protection	0.4	0.0051	0.0011			0.8581	0.2510	0.2521
Total	83.5	1.0001	0.2184	1.0000	0.4891	1.0000	0.2925	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.23 and the average daily system sendout for 2002 of 2.150 MGD. The system demand for fire protection is 2,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,493	0.2184
Maximum Hour Extra Capacity	2.24	3,344	0.4891
Subtotal	3.24	4,837	0.7075
Fire Protection		2,000	0.2925
Total		6,837	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	55.6	3.50	194.5	0.7231
Commercial	14.0	2.50	35.0	0.1301
Industrial	0.7	1.20	0.8	0.0031
Other Public Authority	3.1	2.50	7.8	0.0291
Sales for Resale	9.6	3.20	30.8	0.1146
Total	83.0		268.9	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		
Customer Classification	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor
(1)	(2)	(3)	(4)=(3) X 0.2765	(5)	(6)=(5) X 0.6192	(7)	(8)=(7) X 0.1043	(9)=(4)+(6)+(8)
Residential	55.6	0.6659	0.1841	0.7231	0.4477			0.6318
Commercial	14.0	0.1677	0.0464	0.1301	0.0806			0.1270
Industrial	0.7	0.0084	0.0023	0.0031	0.0019			0.0042
Other Public Authority	3.1	0.0371	0.0103	0.0291	0.0180			0.0283
Sales for Resale	9.6	0.1149	0.0318	0.1146	0.0710			0.1028
Private Fire Protection	0.1	0.0012	0.0003			0.1419	0.0148	0.0151
Public Fire Protection	0.4	0.0048	0.0013			0.8581	0.0895	0.0908
Total	83.5	1.0000	0.2765	1.0000	0.6192	1.0000	0.1043	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{2{,}000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{2{,}300{,}000 \text{ Gallons}} = 0.1043$$

General Service Weight = 1.0000 - 0.1043 = 0.8957

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	30.86	0.2765
Extra Capacity Maximum Hour	2.24	69.14	0.6192
Total	3.24	100.00	0.8957

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		
Customer Classification	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)X 0.3333	(4)	(5)=(4)X 0.6667	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.6918	0.2306	0.6551	0.4368	0.4990	0.0000	0.6674
Commercial	0.1516	0.0505	0.1436	0.0957	0.1002	0.0000	0.1462
Industrial	0.0063	0.0021	0.0060	0.0040	0.0033	0.0000	0.0061
Other Public Authority	0.0339	0.0113	0.0321	0.0214	0.0224	0.0000	0.0327
Sales for Resale	0.1136	0.0379	0.1076	0.0717	0.0813	0.0000	0.1096
Private Fire Protection	0.0004	0.0001	0.0079	0.0053	0.0417	0.0000	0.0054
Public Fire Protection	0.0025	0.0008	0.0477	0.0318	0.2521	0.0000	0.0326
Total	1.0001	0.3333	1.0000	0.6667	1.0000	0.0000	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	165	0.3333
Associated with Maximum Day and Fire	330	0.6667
Associated with Maximum Hour	0	0.0000
Total	495	1.0000

Schedule C-31-SPRK

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

FACTOR 7.
ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

	Maximum Daily Consumption		Maximum Hourly Consumption		
Customer Classification	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	Allocation Factor
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.6551	0.0000	0.4990	0.4990	0.4990
Commercial	0.1436	0.0000	0.1002	0.1002	0.1002
Industrial	0.0060	0.0000	0.0033	0.0033	0.0033
Other Public Authority	0.0321	0.0000	0.0224	0.0224	0.0224
Sales for Resale	0.1076	0.0000	0.0813	0.0813	0.0813
Private Fire Protection	0.0079	0.0000	0.0417	0.0417	0.0417
Public Fire Protection	0.0477	0.0000	0.2521	0.2521	0.2521
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification	5/8" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	4,918	0.8265
Commercial	722	0.1213
Industrial	27	0.0045
Other Public Authority	198	0.0332
Sales for Resale	86	0.0145
Private Fire	0	0.0000
Total	5,950	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	4,697	0.8727
Commercial	352	0.0654
Industrial	16	0.0030
Other Public Authority	90	0.0167
Sales for Resale	11	0.0021
Private Fire Protection	216	0.0402
Total	5,382	1.0001

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 27,989	0.5103
Commercial	5,543	0.1011
Industrial	183	0.0033
Other Public Authority	1,250	0.0228
Sales for Resale	4,353	0.0794
Private Fire Protection	2,204	0.0402
Public Fire Protection	13,322	0.2429
Total	54,844	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$ 3,772	0.5600
Commercial	621	0.0922
Industrial	21	0.0032
Other Public Authority	141	0.0210
Sales for Resale	440	0.0654
Private Fire Protection	275	0.0408
Public Fire Protection	1,464	0.2174
Total	$6,735	1.0000

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	4,636	0.9141
Commercial	287	0.0566
Industrial	12	0.0024
Other Public Authority	62	0.0123
Sales for Resale	4	0.0008
Private Fire Protection	70	0.0138
Public Fire Protection	0	0.0000
Total	5,071	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	4,636	0.9270
Commercial	287	0.0574
Industrial	12	0.0024
Other Public Authority	62	0.0124
Sales for Resale	4	0.0008
Total	5,001	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 15.

ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES AND CASH WORKING CAPITAL.

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	$324,049	0.6830
Commercial	46,065	0.0971
Industrial	1,745	0.0037
Other Public Authority	10,309	0.0217
Sales for Resale	28,666	0.0604
Private Fire Protection	10,830	0.0228
Public Fire Protection	52,828	0.1113
Total	$474,493	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	$195,763	0.7056
Commercial	28,916	0.1042
Industrial	1,130	0.0041
Other Public Authority	6,456	0.0233
Sales for Resale	18,185	0.0655
Private Fire Protection	4,655	0.0168
Public Fire Protection	22,343	0.0805
Total	$277,447	1.0000

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	$8,313,102	0.6040
Commercial	1,593,444	0.1158
Industrial	61,253	0.0045
Other Public Authority	361,827	0.0263
Sales for Resale	1,131,579	0.0822
Private Fire Protection	266,298	0.0194
Public Fire Protection	2,034,013	0.1478
Total	$13,761,517	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	$5,086,278	0.6028
Commercial	979,054	0.1161
Industrial	37,385	0.0044
Other Public Authority	222,334	0.0264
Sales for Resale	696,543	0.0826
Private Fire Protection	162,664	0.0193
Public Fire Protection	1,252,157	0.1484
Total	$8,436,415	1.0000

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	$1,767,133	0.6480
Commercial	313,608	0.1150
Industrial	12,519	0.0046
Other Public Authority	70,760	0.0259
Sales for Resale	211,033	0.0774
Private Fire Protection	47,960	0.0176
Public Fire Protection	304,196	0.1115
Total	$2,727,209	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

	5/8"	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
Meter Size	Dollar Equivalent	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,426.25	4,426.25	231.33	231.33	7.00	7.00	29.25	29.25	0.00	0.00	4,693.83	4,693.83
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	163.17	277.38	0.00	0.00	0.00	0.00	7.00	11.90	0.00	0.00	170.17	289.28
1-1/2	3.5	36.75	128.63	12.17	42.58	2.00	7.00	7.00	24.50	0.00	0.00	57.92	202.71
2	4.3	7.67	32.97	33.33	143.33	3.00	12.90	17.75	76.33	0.00	0.00	61.75	265.53
3	19.0	1.08	20.58	6.25	118.75	0.00	0.00	0.00	0.00	3.00	57.00	10.33	196.33
4	29.3	1.08	31.74	0.00	0.00	0.00	0.00	0.25	7.33	1.00	29.30	2.33	68.37
6	48.4	0.00	0.00	3.83	185.53	0.00	0.00	1.00	48.40	0.00	0.00	4.83	233.93
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
												5,001.17	
Total		4,636.00	4,917.55	286.92	721.53	12.00	26.90	62.25	197.70	4.00	86.30	5,001.17	5,949.98

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

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	4,426.25	4,426.25	231.33	231.33	7.00	7.00	29.25	29.25	0.00	0.00	0.00	0.00	4,693.83	4,693.83
1	1.17	163.17	190.91	0.00	0.00	0.00	0.00	7.00	8.19	0.00	0.00	0.00	0.00	170.17	199.10
1-1/2	1.58	36.75	58.07	12.17	19.22	2.00	3.16	7.00	11.06	0.00	0.00	0.00	0.00	57.92	91.51
2	2.04	7.67	15.64	33.33	68.00	3.00	6.12	17.75	36.21	0.00	0.00	1.00	2.04	62.75	128.01
3	2.73	1.08	2.96	6.25	17.06	0.00	0.00	0.00	0.00	3.00	8.19	1.00	2.73	11.33	30.94
4	2.88	1.08	3.12	0.00	0.00	0.00	0.00	0.25	0.72	1.00	2.88	5.00	14.40	7.33	21.12
6	4.24	0.00	0.00	3.83	16.25	0.00	0.00	1.00	4.24	0.00	0.00	25.00	106.00	29.83	126.49
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	62.82	9.00	62.82
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	28.50	3.00	28.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		4,636.00	4,696.94	286.92	351.87	12.00	16.28	62.25	89.67	4.00	11.07	44.00	216.49	5,045.17	5,382.32

Schedule D-2-SPRK

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

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

Description		Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
(1)		(2)	(3)	(4)=(2)x(3)	(5)
PRIVATE FIRE PROTECTION					
Fire Lines					
2 -inch		4.00	1	4	
3 -inch		9.00	0	0	
4 -inch		16.00	5	80	
6 -inch		36.00	25	900	
8 -inch		64.00	9	576	
10 -inch		100.00	3	300	
12 -inch		144.00	0	0	
Private Hydrants		32.75	27	884	
Total Private Fire Protection			70	2,744	0.1419
PUBLIC FIRE PROTECTION					
Hydrant	Nozzle Sizes				
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	0	0	
6" Valve	2- 2-1/2" & 1- 4"	28.50	582	16,587	
Total Public Fire Prorection			582	16,587	0.8581
Total Fire Protection			652	19,331	1.0000