MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Cost of Service by Class

DESCRIPTION	Totals	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	TOTAL
O & M Expenses	$5,349,832	$2,704,018	$831,049	$782,114	$129,960	$516,337	$52,914	$333,440	$5,349,832
Depreciation & Amortization	$2,665,377	$1,086,408	$460,783	$514,069	$76,623	$357,899	$16,882	$152,712	$2,665,377
Taxes	$502,150	$191,983	$86,885	$97,293	$14,836	$70,979	$4,918	$35,255	$502,150
Return on Investment	$7,499,185	$2,943,760	$1,317,120	$1,498,693	$221,240	$1,055,940	$52,085	$410,346	$7,499,185
Uncollectables	$56,011	$56,011							
Income Taxes	$2,644,407	$1,038,046	$464,451	$528,478	$78,015	$372,352	$18,366	$144,699	$2,644,407
True-up Estimate	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
TOTAL REQUIREMENT	$18,716,962	$8,020,226	$3,160,289	$3,420,648	$520,674	$2,373,507	$145,166	$1,076,453	$18,716,963
		52.53%	20.70%	22.41%	3.41%		0.95%		100.00%
Public Fire Redistributed	$1,076,453	$565,494	$222,827	$241,185	$36,712		$10,235		$1,076,453
Cost Of Service By Class	**$18,716,962**	**$8,585,720**	**$3,383,116**	**$3,661,833**	**$557,386**	**$2,373,507**	**$155,402**		**$18,716,963**
Revenue Generation - Proposed Rates		$8,385,920	3,383,116	3,661,832	557,387	2,373,507	155,401		$18,517,163
		$199,800							

St. Joseph
Schedule WRH 1

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

REVENUE ANALYSIS

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

Line No. 1 2	Class	Sales CCF	Sales M Gals	Number of Customers	Present Rates Total Revenue	% to Total	Proposed Rates Total Revenue	% to Total	Dollar Increase	Total Revenue % Increase
3	(A)	(B)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
4										
5	Residential	2,461,171	1,845,878	27,351	$5,592,992	56.00%	$8,385,920	44.79%	$2,792,928	49.94%
6										
7	Commercial	1,302,916	977,187	3,222	1,885,452	18.87%	3,383,116	18.07%	1,497,664	79.43%
8										
9	Industrial	1,775,737	1,331,602	136	1,222,456	12.23%	3,661,832	19.55%	2,439,376	199.55%
10										
11	Other Public Authority	216,423	162,317	187	269,030	2.66%	557,387	2.97%	288,357	107.18%
12										
13	Sales for Resale	1,003,399	752,550	22	643,900	6.44%	2,373,507	12.67%	1,729,607	268.61%
14										
15	Private Fire				181,203	1.80%	155,401	*0.82%*	*(25,802)*	*-14.24%*
16										
17	Miscellaneous	5,141	3,856		9,639	0.09%	18,314	0.09%	8,675	90.00%
18										
19	Total Water Sales	6,764,786	5,073,590	30,918	9,804,672	98.11%	18,535,477	98.96%	8,730,805	89.05%
20										
21										
22	Reconnect Charges				170,440	1.70%	170,440	0.90%	0	0.00%
23	Other Service Charge Revenues				5,796	0.05%	5,796	0.02%	0	–
24	Rents from Water Property				1,003	0.00%	1,003	0.00%	0	0.00%
25	*Miscellaneous Revenues*				4,247	0.03%	4,247	0.01%	0	0.00%
26										
27										
28	Total Pro Forma Operating Revenues				$9,986,158	99.89%	$18,716,963	99.89%	$8,730,805	87.43%

St. Joseph
Schedule WRH 2-1

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Residential Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
33	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
34	**Residential - Customer Charges:**							
35	**Monthly - St. Joseph**							
36	5/8 inch	216.0	$5.94	$1,283	216.0	$7.08	$1,529	
37	3/4 inch	0.0	7.60	0	0.0	$9.06	0	
38	1 inch	12.0	10.77	129	12.0	$12.84	154	
39	1-1/2 inch	0.0	18.73	0	0.0	$22.33	0	
40	2 inch	0.0	28.28	0	0.0	$33.71	0	
41	3 inch	0.0	50.54	0	0.0	$60.24	0	
42	4 inch	0.0	82.34	0	0.0	$98.15	0	
43	6 inch	0.0	161.85	0	0.0	$192.93	0	
44	8 inch	0.0	257.26	0	0.0	$306.65	0	
45	Sub-total Monthly	228.0		1,412	228.0		1,683	19.19%
46	**Quarterly - St. Joseph**							
47	5/8 inch	105,396.0	$17.82	$1,878,157	105,396.0	$21.24	$2,238,763	
48	3/4 inch	2,292.0	22.80	52,258	2,292.0	$27.18	62,291	
49	1 inch	1,568.0	32.31	50,662	1,568.0	$38.51	60,369	
50	1-1/2 inch	20.0	56.19	1,124	20.0	$66.98	1,340	
51	2 inch	48.0	84.84	4,072	48.0	$101.13	4,854	
52	3 inch	4.0	151.62	606	4.0	$180.73	723	
53	4 inch	0.0	247.02	0	0.0	$294.45	0	
54	6 inch	0.0	485.55	0	0.0	$578.78	0	
55	8 inch	0.0	771.76	0	0.0	$919.96	0	
56	Sub-total Quarterly	109,328.0		1,986,879	109,328.0		2,368,360	19.20%
57	Total Customer Meter Billings	109,556.0		$1,988,291	109,556.0		$2,370,043	19.20%
58								
59	**Residential - Consumption Charges**							
60	**Monthly CCF - St. Joseph**							
61	First 134 CCF per month	1,706	$1.4661	2,501	1,706	$2.4468	4,174	
62	Next 2,533 CCF per month	4	$0.8213	3	4	$1.3707	5	
63	Next 4,000 CCF per month		$0.6338		0	$1.0578	0	
64	All over 6,667 per month		$0.4268		0	$0.7123	0	
65	Sub-total Monthly	1,710 (CCF)		2,504	1,710 (CCF)		4,179	66.89%
66	**Quarterly CCF - St. Joseph**							
67	First 402 CCF per month	2,453,850	$1.4661	3,597,589	2,453,850	$2.4468	6,004,007	
68	Next 7,598 CCF per month	5,611	$0.8213	4,608	5,611	$1.3707	7,691	
69	Next 12,000 CCF per month	0	$0.6338	0	0	$1.0578	0	
70	All over 20,000 per month	0	$0.4268	0	0	$0.7123	0	
71	Sub-total Quarterly	2,459,461 (CCF)		3,602,197	2,459,461 (CCF)		6,011,698	66.89%
72	Total Consumption Charges	2,461,171 (CCF)		3,604,701	2,461,171 (CCF)		6,015,877	66.89%
73								
74	Reconciling Items	0		0	0		0	0.00%
75								
76	Total Residential	1,845,878 (M Gals)		$5,592,992	1,845,878 (M Gals)		$8,385,920	49.94%

St. Joseph
Schedule WRH 2-2

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Commercial Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
81	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
82	**Commercial - Customer Charges:**							
83	**Monthly - St. Joseph**							
84	5/8 inch	264.0	$5.94	$1,568	264.0	$7.08	$1,869	
85	3/4 inch	168.0	7.60	1,277	168.0	9.06	1,522	
86	1 inch	576.0	10.77	6,204	576.0	12.84	7,395	
87	1-1/2 inch	648.0	18.73	12,137	648.0	22.33	14,467	
88	2 inch	1,980.0	28.28	55,994	1,980.0	33.71	66,745	
89	3 inch	48.0	50.54	2,426	48.0	60.24	2,892	
90	4 inch	84.0	82.34	6,917	84.0	98.15	8,245	
91	6 inch	12.0	161.85	1,942	12.0	192.93	2,315	
92	8 inch	0.0	257.26	0	0.0	306.65	0	
93	Sub-total Monthly	3,780.0		88,465	3,780.0		105,450	19.20%
94	**Quarterly - St. Joseph**							
95	5/8 inch	9,708.0	$17.82	$172,997	9,708.0	$21.24	$206,212	
96	3/4 inch	540.0	22.80	12,312	540.0	27.18	14,676	
97	1 inch	1,076.0	32.31	34,766	1,076.0	38.51	41,441	
98	1-1/2 inch	132.0	56.19	7,417	132.0	66.98	8,841	
99	2 inch	172.0	84.84	14,592	172.0	101.13	17,394	
100	3 inch	0.0	151.62	0	0.0	180.73	0	
101	4 inch	0.0	247.02	0	0.0	294.45	0	
102	6 inch	0.0	485.55	0	0.0	578.78	0	
103	8 inch	0.0	771.76	0	0.0	919.96	0	
104	Sub-total Quarterly	11,628.0		242,084	11,628.0		288,564	19.20%
105	Total Customer Meter Billings	15,408.0		$330,549	15,408.0		$394,014	19.20%
106								
107	**Commercial - Consumption Charges**							
108	**Monthly CCF - St. Joseph**							
109	First 134 CCF per month	75,229	$1.4661	110,293	75,229	$2.8184	212,024	
110	Next 2,533 CCF per month	46,622	$0.8213	38,291	46,622	$1.5769	73,609	
111	Next 4,000 CCF per month	5,179	$0.6338	3,282	5,179	$1.2184	6,310	
112	All over 6,667 per month	350.5	$0.4268	150	351	$0.8205	288	
113	Sub-total Monthly	127,380 (CCF)		152,016	127,380 (CCF)		292,231	92.24%
114	**Quarterly CCF - St. Joseph**							
115	First 402 CCF per month	694,256	$1.4661	1,017,848	694,256	$2.8184	1,956,677	
116	Next 7,598 CCF per month	430,254	$0.8213	353,368	430,254	$1.5769	678,310	
117	Next 12,000 CCF per month	47,791	$0.6338	30,290	47,791	$1.2184	58,230	
118	All over 20,000 per month	3,235	$0.4268	1,381	3,235	$0.8205	2,654	
119	Sub-total Quarterly	1,175,536 (CCF)		1,402,887	1,175,536 (CCF)		2,696,871	92.24%
120	Total Consumption Charges	1,302,916 (CCF)		1,554,903	1,302,916 (CCF)		2,989,102	92.24%
121								
122	Reconciling Items	0			0		0	0.00%
123								
124	Total Commercial	977,167 (M Gals)		$1,865,452	977,167 (M Gals)		$3,383,116	79.43%

St. Joseph
Schedule WRH 2-3

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Industrial Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue		Proposed Meters	Proposed Rates	Proposed Revenue	
129	(A)	(B)	(C)	(D)		(E)	(F)	(G)	
130	**Industrial - Customer Charges:**				**Industrial - Customer Charges:**				
131	**Monthly - St. Joseph**				**Monthly - St. Joseph**				
132	5/8 inch	12.0	$5.94	$71	*5/8 inch*	12.0	$7.08	$85	
133	3/4 inch	12.0	7.60	91	3/4 inch	12.0	9.08	109	
134	1 inch	204.0	10.77	2,197	1 inch	204.0	12.84	2,619	
135	1-1/2 inch	60.0	18.73	1,124	1-1/2 inch	60.0	22.33	1,340	
136	2 inch	861.0	28.28	24,349	2 inch	861.0	33.71	29,024	
137	3 inch	12.0	50.54	606	*3 inch*	12.0	60.24	723	
138	4 inch	176.0	82.34	14,492	4 inch	176.0	98.15	17,274	
139	6 inch	24.0	161.65	3,884	6 inch	24.0	192.93	4,630	
140	8 inch	0.0	257.26	0	8 inch	0.0	306.65	0	
141	Sub-total Monthly	1,361.0		46,614		1,361.0		55,804	19.20%
142	***Quarterly - St. Joseph***				**Quarterly - St. Joseph**				
143	5/8 inch	29.0	$17.82	$517	5/8 inch	29.0	*$21.24*	*$616*	
144	3/4 inch	12.0	22.80	274	3/4 inch	12.0	27.18	326	
145	1 inch	28.0	32.31	905	1 inch	28.0	38.51	1,078	
146	1-1/2 inch	8.0	56.19	450	1-1/2 inch	8.0	66.98	536	
147	*2 inch*	12.0	84.84	1,018	2 inch	12.0	101.13	1,214	
148	3 inch	0.0	151.62	0	3 inch	0.0	*180.73*	*0*	
149	4 inch	0.0	247.02	0	4 inch	0.0	294.45	0	
150	6 inch	0.0	465.55	0	6 inch	0.0	578.78	0	
151	8 inch	0.0	771.78	0	8 inch	0.0	919.96	0	
152	*Sub-total Quarterly*	89.0		3,164		89.0		3,770	19.15%
153	Total Customer Meter Billings	1,450.0		$49,978		*1,450.0*		*$59,574*	*19.20%*
154									
155	**Industrial - Consumption Charges**				**Industrial - Consumption Charges**				
156	**Monthly CCF - St. Joseph**				**Monthly CCF - St. Joseph**				
157	*First 134 CCF per month*	83,991.3	$1.4661	123,140	First 134 CCF per month	83,991.3	$4.5042	378,317	
158	Next 2,533 CCF per month	603,445.3	$0.8213	495,610	Next 2,533 CCF per month	*603,445.3*	*$2.5233*	*1,522,680*	
159	Next 4,000 CCF per month	431,117.3	$0.6338	273,242	Next 4,000 CCF per month	431,117.3	$1.9473	839,504	
160	All over 6,667 per month	657,182.7	$0.4268	280,486	All over 6,667 per month	657,182.7	$1.3113	861,777	
161	Sub-total Monthly	1,775,736.6 (CCF)		1,172,478		1,775,737 (CCF)		3,602,258	207.23%
162	***Quarterly CCF - St. Joseph***				**Quarterly CCF - St. Joseph**				
163	First 3,000 CCF per quarter	0	$1.4661	0	First 402 CCF per month	*0*	*$4.5042*	*0*	
164	All over 3,000 CCF per month	0	$0.8213	0	Next 7,598 CCF per month	0	$2.5233	0	
165	Next 12,000 CCF per month	0	$0.6338	0	Next 12,000 CCF per month	0	$1.9473	0	
166	All over 20,000 per month	0	$0.4268	0	All over 20,000 per month	0	$1.3113	0	
167	*Sub-total Quarterly*	0 (CCF)		0		0 (CCF)		0	
168	Total Consumption Charges	1,775,737 (CCF)		1,172,478		*1,775,737 (CCF)*		*3,602,258*	207.23%
169									
170	Reconciling Items	(CCF)				0 (CCF)		0	
171									
172	Total Industrial	1,331,602 (M Gals)		$1,222,456		1,331,602 (M Gals)		$3,661,832	199.55%

St. Joseph
Schedule WRH 2-4

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
OPA Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
177	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
178	**OPA - Customer Charges:**							
179	**Monthly - St. Joseph**							
180	5/8 inch	125.0	$5.94	$743	125.0	$7.08	$885	
181	3/4 inch	42.5	7.60	323	42.5	9.06	385	
182	1 inch	*202.0*	*10.77*	2,176	202.0	12.84	2,593	
183	1-1/2 inch	103.5	18.73	1,939	103.5	22.33	2,311	
184	2 inch	595.5	28.28	16,841	595.5	33.71	20,074	
185	3 inch	6.5	50.54	329	6.5	60.24	392	
186	4 inch	71.0	82.34	5,846	71.0	98.15	6,969	
187	6 inch	9.0	161.85	1,457	9.0	192.93	1,736	
188	8 inch	0.0	257.28	0	0.0	306.65	0	
189	Sub-total Monthly	1,155.0		29,654	1,155.0		35,345	19.19%
190	***Quarterly - St. Joseph***							
191	5/8 inch	121.0	$17.82	$2,156	*121.0*	*$21.24*	*$2,570*	
192	3/4 inch	33.5	22.80	764	33.5	27.16	910	
193	1 inch	65.5	32.31	2,116	65.5	38.51	2,523	
194	1-1/2 inch	34.5	56.19	1,939	34.5	66.98	2,311	
195	2 inch	108.0	84.84	9,163	108.0	101.13	10,922	
196	3 inch	0.0	151.62	0	0.0	180.73	0	
197	4 inch	0.0	247.02	0	0.0	294.45	0	
198	*6 inch*	0.0	485.55	0	0.0	578.78	0	
199	8 inch	0.0	771.78	0	*0.0*	*919.96*	*0*	
200	Sub-total Quarterly	362.5		16,138	362.5		19,238	19.20%
201	Total Customer Meter Billings	1,517.5		$45,792	1,517.5		$54,581	19.19%
202								
203	**OPA - Consumption Charges**							
204	**Monthly CCF - St. Joseph**							
205	First 134 CCF per month	78,680	$1.4661	115,353	78,680	$3.3021	259,811	
206	*Next 2,533 CCF per month*	109,780	$0.8213	90,162	109,780	$1.8498	203,076	
207	Next 4,000 CCF per month	27,963	$0.6338	17,723	*27,963*	$1.4276	39,919	
208	All over 6,667 per month	0	$0.4268	0	0	$0.9613	0	
209	Sub-total Monthly	216,423 (CCF)		223,238	216,423 (CCF)		502,806	125.23%
210	**Quarterly CCF - St. Joseph**							
211	First 402 CCF per month	0	$1.4661	0	0	$3.3021	0	
212	Next 7,598 CCF per month	0	$0.8213	0	0	$1.8498	0	
213	Next 12,000 CCF per month	0	$0.6338	0	0	$1.4276	0	
214	All over 20,000 per month	0	$0.4268	0	0	$0.9613	0	
215	Sub-total Quarterly	0 (CCF)		*0*	0 (CCF)		0	
216	Total Consumption Charges	216,423 (CCF)		223,238	216,423 (CCF)		502,806	125.23%
217								
218	Reconciling Items	(CCF)			(CCF)		0	
219								
220	Total OPA	162,317 (M Gals)		$269,030	162,317 (M Gals)		$557,367	107.18%

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Resale Revenues

	Class/ Description	Present				Proposed			
223		Meters	Rates	Revenue		Meters	Rates	Revenue	
225	(A)	(B)	(C)	(D)		(E)	(F)	(G)	
226	**Resale - Customer Charges:**				**Resale - Customer Charges:**				
227	**Monthly - St. Joseph**				**Monthly - St. Joseph**				
228	5/8 inch	0.0	$5.94	$0	5/8 inch	0.0	$7.08	$0	
229	3/4 inch	0.0	7.60	0	3/4 inch	0.0	9.06	0	
230	1 inch	0.0	10.77	0	1 inch	0.0	12.84	0	
231	1-1/2 inch	0.0	18.73	0	1-1/2 inch	0.0	22.33	0	
232	2 inch	156.0	28.28	4,412	2 inch	156.0	33.71	5,259	
233	3 inch	5.0	50.54	253	3 inch	5.0	60.24	301	
234	4 inch	72.0	82.34	5,928	4 inch	72.0	98.15	7,067	
235	6 inch	24.0	161.85	3,884	6 inch	24.0	192.93	4,630	
236	8 inch	12.0	257.26	3,087	8 inch	12.0	308.65	3,680	
237	Total Customer Meter Billings	269.0		17,564		269.0		20,937	19.20%
238									
239	**Resale - Consumption Charges**				**Resale - Consumption Charges**				
240	**Monthly CCF - St. Joseph**				***Monthly CCF - St. Joseph***				
241	First 134 CCF per month	14,931.4	$1.4661	21,891	First 134 CCF per month	14,931	$5.5066	82,222	
242	Next 2,533 CCF per month	288,870.7	$0.8213	237,250	Next 2,533 CCF per month	288,871	$3.0848	891,112	
243	Next 4,000 CCF per month	331,430.7	$0.6338	210,061	Next 4,000 CCF per month	331,431	$2.3806	789,012	
244	All over 6,667 per month	368,166.7	$0.4268	157,134	All over 6,667 per month	368,167	$1.6031	590,224	
245	Total Consumption Charges	1,003,399.5 (CCF)		626,336		1,003,399 (CCF)		2,352,570	275.61%
246									
247	Reconciling Items	0.0 (CCF)		0		0 (CCF)		0	-
248									
249	Total Resale	752,550.0 (M Gals)		$643,900		752,550 (M Gals)		$2,373,507	268.61%
250									

St. Joseph
Schedule WRH 2-6

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Private Fire Service Revenues

Class/ Description	Present Services	Present Rates	Present Revenue	Proposed Services	Proposed Rates	Proposed Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Private Fire Service - St. Joseph		Annual			Annual			
2 inch diameter	3	$79.56	$239	3	$68.23	$205	($34)	-14.23%
3 inch diameter	1	136.68	137	1	$117.22	117	(20)	-14.60%
4 inch diameter	57	216.84	12,360	57	$185.96	10,600	(1,760)	-14.24%
6 inch diameter	108	444.72	48,030	108	$381.40	41,191	(6,839)	-14.24%
8 inch diameter	84	765.24	64,280	84	$656.28	55,127	(9,153)	-14.24%
10 inch diameter	9	1,176.24	10,586	9	$1,008.76	9,079	(1,507)	-14.24%
12 inch diameter	5	1,677.12	8,386	5	$1,438.31	7,192	(1,194)	-14.24%
	267		144,016	267		123,511	(20,507)	-14.24%
Fire Hydrants	67	555.00	37,165	67	475.97	31,890	(5,295)	-14.24%
	334		$181,203	334		$155,401	($25,802)	-14.24%

Class/ Description	Present Sales/Services	Present Rates	Present Revenue	Proposed Sales/Services	Proposed Rates	Proposed Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Miscellaneous Sales of Water - St. Joseph								
Plant Sales of Bulk Water	M Gals			M Gals				
	3,856	$2.50	$9,639	3,856	$4.75	$18,314	$8,675	90.00%
Hydrant Tag Sales - # of tags	0	$28.00	0	0	$28.00	0	0	0.00%
# of days	0	$17.00	0	0	$17.00	0	0	0.00%
Total Miscellaneous			$9,639			$18,314	$8,675	90.00%

St. Joseph
Schedule WRH 2-7

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Miscellaneous Revenues

Line	Description	Present Number	Present Rates	Present Revenue	Proposed Number	Proposed Rates	Proposed Revenue	Increase	% Increase
286	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
287	**Other Operating Revenues - St. Joseph**								
288	*Activation Fees for new connections:*								
289		4,815	$20.00	96,300	4,815	$20.00	96,300		
290		4,815		96,300	4,815		96,300	$0	-
291									
292	Reconnection Fees:								
293		1,854	$40.00	74,140	1,854	$40.00	74,140	0	0.00%
294		1,854		74,140	1,854		74,140		
295									
296				$170,440			$170,440	$0	0.00%
297									
298									
299	**Other Service Charge Revenues - St. Joseph**								
300									
301	Miscellaneous Revenue			$0			$0		
302									
303	Insufficient Check Fee	483	$12.00	5,796	483	$12.00	5,796		
304									
305				$5,796			$5,796	$0	-
306									
307									
308	Rents from Water Properties								
309	Rents from antenna on water tanks			$1,003			$1,003	$0	0.00%
310									
311									
312	Miscellaneous Revenues								
313	2% Discount for paying Sales Tax on time			$4,247			$4,247	$0	0.00%

St. Joseph
Schedule WRH 2-8

MISSOURI AMERICAN WATER COMPANY
St. Joseph - Monthly
Case No. WR-2000-281
RESIDENTIAL BILL COMPARISON
5/8. IN. METER
USAGE IN Ccf's

Usage	Current Rate	Estimated District Rate	Difference	Percentage
0.00	$5.94	$7.08	$1.14	19.2000%
1.00	$7.41	$9.53	$2.12	28.6406%
2.00	$8.87	$11.97	$3.10	34.9611%
3.00	$10.34	$14.42	$4.08	39.4890%
4.00	$11.80	$16.87	$5.06	42.8922%
5.00	$13.27	$19.31	$6.04	45.5434%
6.00	$14.74	$21.76	$7.02	47.6670%
7.00	$16.20	$24.21	$8.01	49.4064%
8.00	$17.67	$26.65	$8.99	50.8571% AVG. USAGE
9.00	$19.13	$29.10	$9.97	52.0855%
10.00	$20.60	$31.55	$10.95	53.1391%
11.00	$22.07	$33.99	$11.93	54.0527%
12.00	$23.53	$36.44	$12.91	54.8524%
13.00	$25.00	$38.89	$13.89	55.5583%
14.00	$26.47	$41.34	$14.87	56.1861%

Current Rates

Customer Charge	$5.94	
Blocks:	1st	
Commodity Charge:	$1.4661	per Ccf

Estimated District Rates

Customer Charge:	$7.08	
Blocks:	1st	
Commodity Charge:	$2.4468	per Ccf

MISSOURI AMERICAN WATER COMPANY

Case No. WR-2000-281

St. Joseph District

Cost per Ccf Old Rates	Cost per Ccf Proposed Rates	
$2.27249	$3.40729	Residential
$1.44710	$2.59657	Commercial
$0.68842	$2.06215	Industrial
$1.24308	$2.57545	Other Public Authority
$0.64172	$2.36547	Sales for Resale

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
CUSTOMER CHARGE RATE DETERMINATION

Meter Size	5/8" Dollar Equivalent	Current Charge	CUSTOMER CHARGE 19.2% Increase
5/8"	1.00	$5.94	$7.08
3/4"	1.30	7.60	$9.06
1"	1.80	10.77	$12.84
1 1/2"	3.90	18.73	$22.33
2"	4.60	28.28	$33.71
3"	7.10	50.54	$60.24
4"	27.80	82.34	$98.15
6"	43.80	161.85	$192.93
8"	129.20	257.26	$306.65

Meter Size	5/8" Dollar Equivalent	Current Charge	CUSTOMER CHARGE 19.2% Increase
5/8"	1.00	$17.82	$21.24
3/4"	1.30	22.80	$27.18
1"	1.80	32.31	$38.51
1 1/2"	3.90	56.19	$66.98
2"	4.60	84.84	$101.13
3"	7.10	151.62	$180.73
4"	27.80	247.02	$294.45
6"	43.80	485.55	$578.78
8"	129.20	771.78	$919.96

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281

St. Joseph District

COMMODITY CHARGE RATE DETERMINATION

Residential

Total Revenue to be Collected	$8,585,720		Cust Chgs
	($18,314)	Res	1,683
	($1,003)	Comm	0
Reconnect Charges	($170,440)	*Ind*	0
Other Miisc. Rev.	($10,043)		
Rev. to be recovered in rates	$8,385,920	Total	1,683
Revenue Collected From Customer Charge	$2,370,043		
Revenue to be collected by commodity charges	$6,015,877		

	$6,015,877			
Usages by Blocks:				
First 134 CCF per month	2,455,556	1	2,455,556	Weighted Blocked Ccf
Next 2,533 CCF per month	5,615	0.5602	3,145	Weighted Blocked Ccf
Next 4,000 CCF per month	0	0.43232	0	Weighted Blocked Ccf
All over 6,667 per month	0	*0.29113*	*0*	*Weighted Blocked Ccf*
Block Totals	2,461,171		2,458,701	Weighted Blocked Ccf

Commodity Rate Development:

			Commodity Revenues *Generated*
First Block Rate	x=		
	x=	**$2.4468 per Ccf**	6,008,181
Second Block Rate	y=.5602 x	**$1.3707 per Ccf**	7,696
Third Block Rate	*z=.43232 x*	**$1.0578 per Ccf**	0
Fourth Block Rate	z'=.29113x	**$0.7123 per Ccf**	0
			6,015,877

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

Commercial

Rev. to be recovered in rates	$3,383,116
Revenue Collected From Customer Charge	$394,014
Revenue to be collected by commodity charges	$2,989,102
	$2,989,102

Usages by Blocks:				
First 134 CCF per month	769,485	1	769,485	Weighted Blocked Ccf
Next 2,533 CCF per month	476,876	0.5602	267,146	Weighted Blocked Ccf
Next 4,000 CCF per month	52,970	0.43232	22,900	Weighted Blocked Ccf
All over 6,667 per month	3,585	0.29113	1,044	Weighted Blocked Ccf
Block Totals	1,302,916		*1,060,574*	*Weighted Blocked Ccf*

Commodity Rate Development:

			Commodity Revenues Generated
First Block Rate	x=		
	x=	**$2.8184 per Ccf**	2,168,700
Second *Block Rate*	*y=.5602 x*	**$1.5789 per Ccf**	752,919
Third Block Rate	z=.43232 x	**$1.2184 per Ccf**	64,540
Fourth Block Rate	z'=.29113x	**$0.8205 per Ccf**	2,942
			2,989,102

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

Industrial

Rev. to be recovered in rates	$3,661,833
Revenue Collected From Customer Charge	$59,574
Revenue to be collected by commodity charges	$3,602,259
	$3,602,259

Usages by Blocks:				
First 134 CCF per month	83,991	1	83,991	Weighted Blocked Ccf
Next 2,533 CCF per month	603,445	0.5602	338,050	Weighted Blocked Ccf
Next 4,000 CCF per month	431,117	0.43232	186,381	Weighted Blocked Ccf
All over 6,667 per month	657,183	0.29113	191,326	Weighted Blocked Ccf
Block Totals	1,775,737		799,748	Weighted Blocked Ccf

Commodity Rate Development:

			Commodity Revenues Generated
First Block Rate	x=		
	x=	**$4.5042 per Ccf**	378,317
Second Block Rate	y=.5602 x	**$2.5233 per Ccf**	1,522,660
Third Block Rate	z=.43232 x	**$1.9473 per Ccf**	839,504
Fourth Block Rate	z'=.29113x	**$1.3113 per Ccf**	861,777
			3,602,259

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
COMMODITY CHARGE RATE DETERMINATION

OPA

Total Revenue to be Collected	$557,386
Rev. to be recovered in rates	$557,386
Revenue Collected From Customer Charge	$54,581
Revenue to be collected by commodity charges	$502,805

Usages by Blocks:				
First 134 CCF per month	78,680	1	78,680	Weighted Blocked Ccf
Next 2,533 CCF per month	109,780	0.5602	61,499	Weighted Blocked Ccf
Next 4,000 CCF per month	27,963	0.43232	12,089	Weighted Blocked Ccf
All over 6,667 per month	0	0.29113	0	Weighted Blocked Ccf
Block Totals	216,423		152,268	*Weighted Blocked Ccf*

Commodity Rate Development:

			Commodity Revenues Generated
First Block Rate	x=		
	x=	$3.3021 per Ccf	259,811
Second Block Rate	y=.5602 x	$1.8498 per Ccf	203,076
Third Block Rate	z=.43232 x	$1.4276 per Ccf	39,919
Fourth Block Rate	*z'=.29113x*	$0.9613 per Ccf	0
		Total Commodity Revenues	502,805

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
COMMODITY CHARGE RATE DETERMINATION

Other Water Utilities

Total Revenue to be Collected	$2,373,507
Private Fire:	
Miscellaneous	
Reconnect Charges	
Other Miisc. Rev.	
Rev. to be recovered in rates	$2,373,507
Revenue Collected From Customer Charge	$20,937
Revenue to be collected by commodity charges	$2,352,570

Usages by Blocks:				
First 134 CCF per month	14,931	1	14,931	Weighted Blocked Ccf
Next 2,533 CCF per month	288,871	0.5602	161,825	Weighted Blocked Ccf
Next 4,000 CCF per month	331,431	0.43232	143,284	Weighted Blocked Ccf
All over 6,667 per month	368,167	0.29113	107,184	Weighted Blocked Ccf
Block Totals	1,003,399		427,225	Weighted Blocked Ccf

Commodity Rate Development:

			Commodity Revenues Generated
First Block Rate	x=		
	x=	$5.5066 per Ccf	82,222
Second Block Rate	y=.5602 x	$3.0848 per Ccf	891,112
Third Block Rate	z=.43232 x	$2.3806 per Ccf	789,012
Fourth Block Rate	z'=.29113x	$1.6031 per Ccf	590,224
		Total Commodity Revenues	2,352,570

St. Joseph
Schedule WRH 5-6

MISSOURI AMERICAN WATER CO.
WR-2000-281

St. Joseph District

PRIVATE FIRE RATES

Private Fire Service		Annual		Proposed Rates	$155,402
2 inch diameter	3	$79.56	$239	$68.23	$205
3 inch diameter	1	136.68	137	$117.22	$117
4 inch diameter	57	216.84	12,360	$185.96	$10,600
6 inch diameter	108	444.72	48,030	$381.40	$41,191
8 inch diameter	84	765.24	64,280	$656.28	$55,127
10 inch diameter	9	1,176.24	10,586	$1,008.76	$9,079
12 inch diameter	5	1,677.12	8,386	$1,438.31	$7,192
	267		144,018		$123,510
Fire Hydrants	67	555.00	37,185	$475.97	31890
	334		$181,203		$155,401

$68.23 0.857610039

St. Joseph
Schedule WRH 6

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

EXPENSE ALLOCATION

	DESCRIPTION			ADJUSTED O & M EXPENSES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	TOTAL
	SOURCE OF SUPPLY EXPENSES											
600	*OPERATION SUPV. & ENG.*	2	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
601.1	OPERATION EXPENSES	2		$193	$74	$37	$45	$6	$30	$0	$1	$193
601.2	OPERATION LABOR	2	L	$80	$31	$15	$18	$3	$13	$0	$1	$80
602	PURCHASED WATER	1		$0	$0	$0	$0	$0	$0	$0	$0	$0
603	MISCELLANEOUS EXPENSES	2			$0	$0	$0	$0	$0	$0	$0	$0
604	RENTS	2			$0	$0	$0	$0	$0	$0	$0	$0
605	MAINT. SUPV. & ENG.	2	L		$0	$0	$0	$0	$0	$0	$0	$0
610	MAINT. SUPV. & ENG. LAB	2		$0	$0	$0	$0	$0	$0	$0	$0	$0
611.1	MAINT STRUCT & IMP. MATERIAL	2		$212	$81	$40	$49	$7	$33	$0	$1	$212
611.2	*MAINT STRUCT & IMP. - LABOR*	2	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
612.1	MAINT. IMP. RES.	2			$0	$0	$0	$0	$0	$0	$0	$0
612.2	MAINT. IMP. RES. LABOR	2	L		$0	$0	$0	$0	$0	$0	$0	$0
613.1	MAINT. LAKE RIVER & OTH. - MAT.	2			$0	$0	$0	$0	$0	$0	$0	$0
613.2	*MAINT. LAKE RIVER & OTH. - LABOR*	2	L		$0	$0	$0	$0	$0	$0	$0	$0
614.1	MAINT. WELLS & SPRINGS - MAT.	2		$0	$0	$0	$0	$0	$0	$0	$0	$0
614.2	MAINT. WELLS & SPRINGS - MAT.	2			$0	$0	$0	$0	$0	$0	$0	$0
614.2	MAINT. WELLS & SPRINGS - MAT.	2			$0	$0	$0	$0	$0	$0	$0	$0
615	MAINT INFIL GALLS & TUNS	2			$0	$0	$0	$0	$0	$0	$0	$0
616.1	MAINT SUPPLY MAINS	2		$0	$0	$0	$0	$0	$0	$0	$0	$0
616.2	MAINT SUPPLY MAINS - LABOR	2	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
617.1	MAINT MISC. WATER SS PL	2		$36	$14	$7	$8	$1	$6	$0	$0	$36
617.2	MAINT MISC. WATER SS PL - LABOR	2	L		$0	$0	$0	$0	$0	$0	$0	$0
					$0	$0	$0	$0	$0	$0	$0	
	PUMPING EXPENSES											
620.2	OPERATION SUPV. & ENG. - LABOR	6	L	$5,933	$2,218	$1,096	$1,335	$182	$904	$25	$173	$5,933
622.1	OPERATION POWER PROD. M &S	6		$33	$12	$6	$7	$1	$5	$0	$1	$33
622.2	OPERATION POWER LABOR	6	L		$0	$0	$0	$0	$0	$0	$0	$0
623.11	POWER PURCH FOR PUMPING	1		$507,959	$182,912	$96,832	$131,971	$16,084	$74,572	$610	$4,978	$507,959
624.1	POWER M&S	6			$0	$0	$0	$0	$0	$0	$0	$0
624.2	LABOR	6	L	$199,630	$74,638	$36,885	$44,908	$6,130	$30,414	$845	$5,810	$199,630
624.3	LABOR	6	L		$0	$0	$0	$0	$0	$0	$0	$0
624.5	PUMPING EXPENSES -ELECTRIC	6		$31,214	$11,670	$5,767	$7,022	$958	$4,756	$132	$908	$31,214
624.6	*PUMPING EXPENSES - OTHER*	6			$0	$0	$0	$0	$0	$0	$0	$0
626.5	MISC. PUMP LABOR & EXP.	6		$0	$0	$0	$0	$0	$0	$0	$0	$0
627	RENTS	6			$0	$0	$0	$0	$0	$0	$0	$0
630.2	MAINT. S & I - Labor	6	L	$5,485	$2,051	$1,013	$1,234	$168	$836	$23	$160	$5,485
630.3	MAINT. S & I - Labor	6			$0	$0	$0	$0	$0	$0	$0	$0
631.1	MAINT PUMP STR - MATLS	6		$164	$61	$30	$37	$5	$25	$1	$5	$164
631.2	MAINT PUMP STR - LABOR	6	L		$0	$0	$0	$0	$0	$0	$0	$0
632.1	MNT PWR PROD EQ. - MATLS	6			$0	$0	$0	$0	$0	$0	$0	$0
632.2	MNT PWR PROD EQ. - LABOR	6	L		$0	$0	$0	$0	$0	$0	$0	$0
633.2.3	*MAINT PUMPING EQ EXPEN*	6		($1,057)	($395)	($195)	($238)	($32)	($161)	($4)	($31)	($1,057)
633.4	MAINT PUMPING EQ EXPEN - LABOR	6	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
633.5.6	MAINT PUMPING EQ LABOR	6	L	$2,501	$935	$462	$563	$77	$381	$11	$73	$2,501

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

	WATER TREATMENT EXPENSES												
640	OPERATION SUPV. & ENG.	2	L	$55,747	$21,379	$10,572	$12,885	$1,756	$8,716	$48	$390	$55,747
641	CHEMICALS	1		$279,988	$100,822	$53,374	$72,743	$8,866	$41,104	$336	$2,744	$279,988
642.1	WT LABOR	2	L	$206,142	$79,056	$39,095	$47,647	$6,494	$32,230	$177	$1,443	$206,142
642.3	WT GENERAL EXPENSES	2		$6	$2	$1	$1	$0	$1	$0	$0	$6
643.1	MISC OPER EXP	1		$100,637	$36,239	$19,184	$26,146	$3,187	$14,774	$121	$986	$100,637
643.2	MISC. LABOR	1	L		$0	$0	$0	$0	$0	$0	$0	$0
643.3	MISC. EXP. WASTE TR.	1		$205,179	$73,883	$39,113	$53,307	$6,497	$30,122	$246	$2,011	$205,179
644	RENTS				$0	$0	$0	$0	$0	$0	$0	$0
650	MAINT. SUPV. & ENG.	2	L	$6,390	$2,451	$1,212	$1,477	$201	$999	$5	$45	$6,390
651.1	MAINT WT STR. MATLS	2		$3,916	$1,502	$743	$905	$123	$612	$3	$27	$3,916
651.12	AMORT DEF EXP	2		$0	$0	$0	$0	$0	$0	$0	$0	$0
651.2	MAINT WT STR LABOR	2	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
652.1	MAINT WT EQUIP MATL	2		$17,877	$6,856	$3,390	$4,132	$563	$2,795	$15	$125	$17,877
652.2	MAINT WT EQUIP MATL - SOFT EQ	2			$0	$0	$0	$0	$0	$0	$0	$0
652.3	MAINT WT EQUIP LABOR	2	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
652.4	MAINT WT EQUIP LABOR - SOFT EQ	2	L		$0	$0	$0	$0	$0	$0	$0	$0
	TRANS. & DIST SYSTEM EXPENSES												
660	OPERATION SUPV. & ENG.	11	L	$76,314	$42,966	$10,753	$6,910	$1,758	$5,633	$2,071	$6,222	$76,314
661.1	STORAGE FAC EXPENSES	5		$9,431	$2,891	$1,237	$1,167	$230	$1,066	$350	$2,490	$9,431
661.2	STORAGE FAC LABOR	5	L	$281	$86	$37	$35	$7	$32	$10	$74	$281
662.1	T & D LINES EXPENSES	7		$20,268	$7,214	$3,168	$3,153	$577	$2,707	$454	$2,995	$20,268
662.2	T & D LINES LABOR	7	L	$127,703	$45,451	$19,961	$19,869	$3,634	$17,054	$2,863	$18,871	$127,703
663.1..3	METER EXPENSES	9		$10,409	$8,364	$1,412	$279	$221	$134	$0	$0	$10,409
663.2..4	METER LABOR	9	L	$73,204	$58,822	$9,930	$1,959	$1,552	$940	$0	$0	$73,204
664.1	CUSTOMER INST. EXPENSES	10		$0	$0	$0	$0	$0	$0	$0	$0	$0
664.2	CUSTOMER INST. LABOR	10	L	$58,343	$45,873	$6,475	$672	$684	$186	$4,453	$0	$58,343
665.1	MAPS RECORDS EXPENSE	11			$0	$0	$0	$0	$0	$0	$0	$0
665.2..4	MAPS RECORDS LABOR	11	L	$19,845	$11,173	$2,796	$1,797	$457	$1,465	$539	$1,618	$19,845
665.3	MISC. EXPENSES	11		$4,526	$2,548	$638	$410	$104	$334	$123	$369	$4,526
666.0	RENTS	11		$0	$0	$0	$0	$0	$0	$0	$0	$0
667.0	MISC. SEWER LABOR		L									$0
670	MAINT. SUPV. & ENG.	12	L	$58,095	$25,564	$7,733	$6,018	$1,335	$5,017	$1,218	$11,210	$58,095
671.1	MAINT STR & IMP - MAT	12		$0	$0	$0	$0	$0	$0	$0	$0	$0
671.2	MAINT STR & IMP - LABOR	12	L	$796	$350	$106	$82	$18	$69	$17	$154	$796
672.1	MAINT RES & STDPIPES	5		$6	$2	$1	$1	$0	$1	$0	$2	$6
672.12	AMORT OF DEFERRED EXP	12		$285,536	$125,646	$38,008	$29,577	$6,563	$24,658	$5,986	$55,097	$285,536
673.1	MAINT T & D MAINS MATL	7		$51,774	$18,427	$8,093	$8,055	$1,473	$6,914	$1,161	$7,651	$51,774
673.2	MAINT T & D MAIN LABOR	7	L	$159,750	$56,857	$24,971	$24,855	$4,546	$21,333	$3,581	$23,607	$159,750
674.0	FIRE MAINS LABOR	8	L		$0	$0	$0	$0	$0	$0	$0	$0
675.1	MAINT SERVICES MATL	10		$3,722	$2,926	$413	$43	$44	$12	$284	$0	$3,722
675.2	MAINT SERVICES LABOR	10	L	$16,472	$12,951	$1,828	$190	$193	$52	$1,257	$0	$16,472
676.1	MAINT METERS MATL	9		$14,113	$11,340	$1,914	$378	$299	$181	$0	$0	$14,113
676.2	MAINT METERS LABOR	9	L	$57,828	$46,467	$7,845	$1,548	$1,226	$743	$0	$0	$57,828
676.3	MAINT METER INS MATL	9			$0	$0	$0	$0	$0	$0	$0	$0
676.4	MAINT METER INS LABOR	9	L		$0	$0	$0	$0	$0	$0	$0	. $0
677.1	MAINT HYDRANTS MATL	8		$1,761	$0	$0	$0	$0	$0	$41	$1,720	$1,761
677.2	MAINT HYDRANTS LABOR	8	L	$33,120	$0	$0	$0	$0	$0	$772	$32,348	$33,120
												$0
678.1	MAINT OTH. T & D PLANT	12		$236	$104	$31	$24	$5	$20	$5	$46	$236
678.2	MNT OTH. T&D PLANT-LABOR	12	L	$0	$0	$0	$0	$0	$0	$0	$0	$0

MISSOURI AMERICAN WATER COMPANY
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	CUSTOMER ACCOUNTS EXPENSE											
901	SUPERVISION	13	L		$0	$0	$0	$0	$0	$0	$0	$0
902.1	METER READING EXPENSES	14		$1,515	$1,343	$155	$7	$9	$1	$0	$0	$1,515
902.11	METER READING MGMT	14			$0	$0	$0	$0	$0	$0	$0	$0
902.2	METER READING LABOR	14	L	$135,472	$120,094	$13,865	$595	$820	$98	$0	$0	$135,472
903.1	CONTRACTS & ORDERS EXP.	13			$0	$0	$0	$0	$0	$0	$0	$0
903.2	CONTRACTS & ORDERS LABOR	13	L	$48,738	$41,542	$5,842	$550	$575	$102	$127	$0	$48,738
903.3	COLLECTING EXPENSES	13		$101,204	$86,261	$12,132	$1,142	$1,195	$212	$263	$0	$101,204
903.4	COLLECTING SALARIES	13	L	$3,896	$3,321	$467	$44	$46	$8	$10	$0	$3,896
903.51	BLLNG & ACCTNG COMPUTER	13		$154,750	$131,901	$18,551	$1,746	$1,827	$324	$402	$0	$154,750
903.52	BLLNG & ACCTNG OTHER	13			$0	$0	$0	$0	$0	$0	$0	$0
903.53	AMORT TRANSFER COSTS	13			$0	$0	$0	$0	$0	$0	$0	$0
903.6	BLLNG & ACCTNG SALARIES	13	L	$6,291	$5,362	$754	$71	$74	$13	$16	$0	$6,291
904	UNCOLLECTIBLE ACCOUNTS	13		$63,295	$53,949	$7,587	$714	$747	$132	$164	$0	$63,295
905.1	MISC. EXPENSES	13		$34,514	$29,418	$4,137	$389	$407	$72	$90	$0	$34,514
905.0	MISC. SALARIES	13	L	$0	$0	$0	$0	$0	$0	$0	$0	$0
907.1	CUST.SERV. & INFO	13		$10,060	$8,575	$1,206	$113	$119	$21	$26	$0	$10,060
	SALES PROMOTION EXPENSE											
910	SALES PROMOTION EXPENSE				$1	$0	$0	$0			$0	
	ADMINISTRATIVE & GENERAL EXPENSE											
920	SALARIES	15	L	$305,765	$162,578	$45,617	$38,643	$7,027	$26,719	$3,439	$21,742	$305,765
920.5	INCENTIVE PLAN	16		$13,476	$7,036	$2,017	$1,724	$314	$1,227	$168	$991	$13,476
921	OFFICE SUPPLIES & EXP.	15		$22,991	$12,225	$3,430	$2,906	$528	$2,009	$259	$1,635	$22,991
921.2		15		$89,911	$47,807	$13,414	$11,363	$2,066	$7,857	$1,011	$6,393	$89,911
923	OUTSIDE SERVE. EMPLOYED	15	L	$669,312	$355,880	$99,854	$84,589	$15,382	$58,487	$7,528	$47,593	$669,312
924	PROPERTY INSURANCE	15		$40,207	$21,378	$5,998	$5,081	$924	$3,513	$452	$2,859	$40,207
925.1..3	INJURIES & DAMAGES	15		$19,089	$10,150	$2,848	$2,413	$439	$1,668	$215	$1,357	$19,089
925.4	GENERAL LIABILITY	15		$89,660	$47,673	$13,376	$11,331	$2,060	$7,835	$1,008	$6,376	$89,660
926	EMP PENSIONS & BENEFITS	16		$538,728	$281,262	$80,628	$68,923	$12,549	$49,054	$6,704	$39,607	$538,728
927	FRANCHISE REQUIREMENTS	18			$0	$0	$0	$0	$0	$0	$0	$0
928	REG. COMMISSION EXPENSES	15		$115,344	$61,330	$17,208	$14,577	$2,651	$10,079	$1,297	$8,202	$115,344
930.0	MISC	15		$149,677	$79,585	$22,330	$18,917	$3,440	$13,079	$1,683	$10,643	$149,677
930.2	MISC. GENERAL EXPENSES	15		$0	$0	$0	$0	$0	$0	$0	$0	$0
930.6	MISC.	15		$0	$0	$0	$0	$0	$0	$0	$0	$0
931	RENTS	15		$3,740	$1,989	$558	$473	$86	$327	$42	$266	$3,740
932.1..3..5..7	MAINT GENERAL PL MATL	15		$20,396	$10,845	$3,043	$2,578	$469	$1,782	$229	$1,450	$20,396
932.2..4..6..8	MAINT GENERAL PL LABOR	15	L	$3	$2	$0	$0	$0	$0	$0	$0	$3
TOTAL O & M EXPENSE R-14				$5,349,832	$2,704,018	$831,049	$782,114	$129,960	$516,337	$52,914	$333,440	$5,349,832
	Allocation Factor				50.54%	15.53%	14.62%	2.43%	9.65%	0.99%	6.23%	100.00%
	cksum			$5,349,833								
	diff			($1)	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	

St. Joseph
Schedule WRH 7-3

MISSOURI AMERICAN WATER COMPANY
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DEPRECIATION & AMORTIZATION EXPENSE

		EXPENSE		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	OTHER WATER UTILITIES	PRIVATE FIRE PROTECTION	PUBLIC FIRE PROTECTION	TOTALS
301 ORGANIZATION	NA			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
302 FRANCHISE & CONSENTS	NA			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
303 MISC. INTANGIBLE PLANT	NA			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
310 SS LAND & LAND RIGHTS	NA		2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
311 SS STRUC & IMPROVE		$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
312 COLL. & INPOUND RES		$0	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
313 LAKE RIVERS & OTHER INTAKES		$197	2	$75.55	$37.36	$45.53	$6.21	$30.80	$0.17	$1.38	$197
314 WELLS & SPRINGS		$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
315 INFIL GAL & TUNNELS		$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
316 SUPPLY MAINS		$169,082	2	$64,843.38	$32,066.44	$39,081.10	$5,326.45	$26,436.13	$144.93	$1,183.57	$169,082
317 OTHER WATER SOURCE PLANT		$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
											$0
320 PUMP LAND & LAND RIGHTS	NA		6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
321 PUMP STRUC & IMPROVE		$118,848	6	$44,434.97	$21,958.95	$26,735.80	$3,649.44	$18,106.92	$503.08	$3,458.84	$118,848
322 BOILER PLANT EQUIP	n/a		6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
323 OTHER POWER PROD EQUIP		$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
324 STEAM PUMP EQUIP	n/a		6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
325 ELEC. PUMP EQUIP		$132,792	6	$49,648.36	$24,535.32	$29,872.62	$4,077.61	$20,231.34	$562.10	$3,864.65	$132,792
326 DIESEL PUMP EQUIP		$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
327 HYDRAULIC PUMP EQUIP		$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
328 OTHER PUMP EQUIP		$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
330 WT LAND & LAND RIGHTS	NA		2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
331 WT STRUC & IMPROVE		$635,918	2	$243,876.20	$120,602.00	$146,984.14	$20,032.79	$99,426.37	$545.07	$4,451.43	$635,918
332 WT EQUIP		$775,996	2	$297,596.48	$147,167.82	$179,361.34	$24,445.55	$121,327.69	$665.14	$5,431.97	$775,996
339 INTANGIBLE ASSETS		$0	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
340.1 T&D LAND & LAND RIGHTS	NA		7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
340.2 DIST. RES & STAND LAND		$0	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
341 T&D STRUC & IMPROVE		$0	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
342 DIST RES & STANDPIPES		$29,991	4	$10,832.25	$4,636.49	$4,373.67	$861.34	$3,993.43	$697.82	$4,596.00	$29,991
343 T&D MAINS 12"& up		$329,230	7	$117,176.91	$51,462.27	$51,223.48	$9,369.14	$43,966.06	$7,380.72	$48,651.42	$329,230
343.1 T&D MAINS (10" & LARGER)		$0	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
343.2 T & D MAINS (6" TO 8")		$0	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
343.3 T&D MAINS (4"&SMALLER)		$0	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
344 FIRE MAINS		$0	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
345 SERVICES		$23,210	10	$18,249.31	$2,575.92	$267.15	$272.18	$73.85	$1,771.60	$0.00	$23,210
346 METERS		$72,318	9	$58,110.51	$9,810.30	$1,935.42	$1,533.09	$928.68	$0.00	$0.00	$72,318
347 METER INSTALLATIONS		$43,700	9	$35,114.76	$5,928.13	$1,169.52	$926.41	$561.18	$0.00	$0.00	$43,700
348 HYDRANTS		$62,975	8	$0.00	$0.00	$0.00	$0.00	$0.00	$1,468.61	$61,506.39	$62,975
349 OTHER T&D PLANT		$0	12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

	EXPENSE		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	OTHER WATER UTILITIES	PRIVATE FIRE PROTECTION	PUBLIC FIRE PROTECTION	TOTALS
389 GEN. LAND & LAND RIGHTS	NA	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
390.1 OFFICE STRUC	$53,986	15	$28,704.88	$8,054.10	$6,822.88	$1,240.66	$4,717.48	$607.18	$3,838.83	$53,986
390.2 STORES SHOP & GAR.		15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
GENERAL OFFICE	$130,862	15	$69,580.59	$19,523.12	$16,538.64	$3,007.35	$11,435.17	$1,471.80	$9,305.33	$130,862
391.1 OFFICE FURN	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.21 COMP EQUIP	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.22 OTHER OFFICE EQUIP	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.23 COMP SOFTWARE	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.11 TRANS. LIGHT TRUCKS	$65,417	15	$34,782.85	$9,759.47	$8,267.55	$1,503.35	$5,716.36	$735.74	$4,651.67	$65,417
392.12 TRANS. HEAVY TRUCKS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.2 TRANS. CARS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.3 TRANS. OTHERS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
393 STORES EQUIP	$59	15	$31.37	$8.80	$7.46	$1.36	$5.16	$0.66	$4.20	$59
394 TOOLS	$16,303	15	$8,668.46	$2,432.22	$2,060.41	$374.66	$1,424.61	$183.36	$1,159.27	$16,303
395 LAB EQUIP	($688)	2	($263.85)	($130.48)	($159.02)	($21.67)	($107.57)	($0.59)	($4.82)	($688)
396 POWER EQUIP	$11,087	15	$5,895.06	$1,654.05	$1,401.20	$254.79	$968.82	$124.70	$788.37	$11,087
397 COMMUNICATION	$10,389	15	$5,523.93	$1,549.92	$1,312.99	$238.75	$907.83	$116.85	$738.74	$10,389
398 MISC. EQUIP	$1,350	15	$717.81	$201.40	$170.62	$31.02	$117.97	$15.18	$96.00	$1,350
399 OTHER PROP	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
TOTAL DEPRECIATION EXPENSE	$2,683,022		$1,093,600	$463,834	$517,472	$77,130	$360,268	$16,994	$153,723	$2,683,022
Total Depreciation Percentages to Class			40.76%	17.29%	19.29%	2.87%	13.43%	0.63%	5.73%	100.00%
CHECK SUM	$2,683,022									
DIFF	$0									
Depreciation on Accounting Income Statement	$2,683,022		$1,093,599.77	$463,833.61	$517,472.49	$77,130.48	$360,268.28	$16,994.13	$153,723.24	$2,683,022
Depr. On CIAC	-45,334		-$18,478.14	-$7,837.22	-$8,743.54	-$1,303.24	-$6,087.32	-$287.14	-$2,597.40	($45,334)
Misc. Dep.	-2,013		-$820.50	-$348.00	-$388.25	-$57.87	-$270.30	-$12.75	-$115.33	($2,013)
Total Depreciation	**2,635,675**		**$1,074,301**	**$455,648**	**$508,341**	**$75,769**	**$353,911**	**$16,694**	**$151,010**	**$2,635,675**
Amortization	29,702		$12,106.54	$5,134.80	$5,728.60	$853.86	$3,988.30	$188.13	$1,701.77	$29,702
Total Depreciation & Amortization	**$2,665,377**		**$1,086,408**	**$460,783**	**$514,069**	**$76,623**	**$357,899**	**$16,882**	**$152,712**	**$2,665,377**

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

TAX EXPENSE ALLOCATIONS

	DESCRIPTION		ADJUSTED TAX EXPENSES	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	TOTAL
	Income Tax Requirement										
409	CURRENT INCOME TAXES	18	$2,616,720	$1,027,177.81	$459,587.85	$522,944.98	$77,198.18	$368,453.44	$18,174.05	$143,183.69	$2,616,720
410	DEFERRED INCOME TAXES	18	$27,687	$10,868.37	$4,862.81	$5,533.18	$816.82	$3,898.53	$192.30	$1,515.00	$27,687
			$2,644,407	$1,038,046	$464,451	$528,478	$78,015	$372,352	$18,366	$144,699	$2,644,407
	Taxes Other than Income Taxs										
408.1	REAL & PERSONAL PROPERTY	18	$305,962	$120,103.56	$53,737.66	$61,145.74	$9,026.46	$43,081.70	$2,125.01	$16,741.86	$305,962
408.11	GRT (PSC ASSESSMENT)	2	$60,925	$23,364.90	$11,554.44	$14,082.02	$1,919.27	$9,525.68	$52.22	$426.48	$60,925
408.13	OTHER GENERAL TAXES	2	$13,506	$5,179.59	$2,561.42	$3,121.74	$425.47	$2,111.68	$11.58	$94.54	$13,506
408.14	FUTA	16	$2,270	$807.92	$354.83	$353.18	$64.60	$303.14	$50.89	$335.45	$2,270
408.16	FICA	16	$119,487	$42,526.86	$18,677.13	$18,590.47	$3,400.33	$15,956.54	$2,678.67	$17,656.99	$119,487
408.18	SUTA	16	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
408.22	ENVIRONMENTAL TAX	2	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
	Total Taxes		$502,150	$191,983	$86,885	$97,293	$14,836	$70,979	$4,918	$35,255	$502,150

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

03-May-00

RETURN ON INVESTMENT

DESCRIPTION		ADJUSTED RETURN (mid point)	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	TOTAL
Return on Investment	18	$7,499,185	$2,943,760.29	$1,317,120.02	$1,498,693.46	$221,240.10	$1,055,940.45	$52,084.51	$410,346.16	$7,499,185
Total Return		$7,499,185	$2,943,760	$1,317,120	$1,498,693	$221,240	$1,055,940	$52,085	$410,346	$7,499,185

St. Joseph
Schedule WRH 9

MISSOURI AMERICAN WATER COMPANY

WR-2000-281

St. Joseph District

PLANT

	ADJUSTED PLANT		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	OTHER WATER UTILITIES	PRIVATE FIRE PROTECTION	PUBLIC FIRE PROTECTION	
301 ORGANIZATION	$26,024	1	$9,371	$4,961	$6,761	$824	$3,821	$31	$255	$26,024
302 FRANCHISE & CONSENTS	$0	1	$0	$0	$0	$0	$0	$0	$0	$0
303 MISC. INTANGIBLE PLANT	$0	1	$0	$0	$0	$0	$0	$0	$0	$0
310 SS LAND & LAND RIGHTS	$215,012	2	$82,458	$40,777	$49,697	$6,773	$33,617	$184	$1,505	$215,012
311 SS STRUC & IMPROVE	$0	2	$0	$0	$0	$0	$0	$0	$0	$0
312 COLL. & INPOUND RES	$0	1	$0	$0	$0	$0	$0	$0	$0	$0
313 LAKE RIVERS & OTHER INTAKES	$6,330	2	$2,428	$1,200	$1,463	$199	$990	$5	$44	$6,330
314 WELLS & SPRINGS	$0	2	$0	$0	$0	$0	$0	$0	$0	$0
315 INFIL GAL & TUNNELS	$0	2	$0	$0	$0	$0	$0	$0	$0	$0
316 SUPPLY MAINS	$9,552,671	2	$3,663,474	$1,811,666	$2,207,975	$300,930	$1,493,569	$8,188	$66,869	$9,552,671
317 OTHER WATER SOURCE PLANT	$0	2	$0	$0	$0	$0	$0	$0	$0	$0
										$0
320 PUMP LAND & LAND RIGHTS	$8,921	6	$3,335	$1,648	$2,007	$274	$1,359	$38	$260	$8,921
321 PUMP STRUC & IMPROVE	$5,258,780	6	$1,966,156	$971,639	$1,183,004	$161,480	$801,194	$22,260	$153,047	$5,258,780
322 BOILER PLANT EQUIP	$0	6	$0	$0	$0	$0	$0	$0	$0	$0
323 OTHER POWER PROD EQUIP	$0	6	$0	$0	$0	$0	$0	$0	$0	$0
324 STEAM PUMP EQUIP	$0	6	$0	$0	$0	$0	$0	$0	$0	$0
325 ELEC. PUMP EQUIP	$3,522,327	6	$1,316,930	$650,803	$792,376	$108,159	$536,639	$14,910	$102,510	$3,522,327
326 DIESEL PUMP EQUIP	$0	6	$0	$0	$0	$0	$0	$0	$0	$0
327 HYDRAULIC PUMP EQUIP	$0	6	$0	$0	$0	$0	$0	$0	$0	$0
328 OTHER PUMP EQUIP	$0	6	$0	$0	$0	$0	$0	$0	$0	$0
330 WT LAND & LAND RIGHTS	$0	2	$0	$0	$0	$0	$0	$0	$0	$0
331 WT STRUC & IMPROVE	$19,447,023	2	$7,457,984	$3,688,132	$4,494,925	$612,623	$3,040,560	$16,669	$136,129	$19,447,023
332 WT EQUIP	$26,304,946	2	$10,088,015	$4,988,739	$6,080,045	$828,663	$4,112,803	$22,547	$184,135	$26,304,946
339 INTANGIBLE ASSETS	$0	1	$0	$0	$0	$0	$0	$0	$0	$0
340.1 T&D LAND & LAND RIGHTS	$85,466	7	$30,418	$13,359	$13,297	$2,432	$11,413	$1,916	$12,630	$85,466
340.2 DIST. RES & STAND LAND	$0	4	$0	$0	$0	$0	$0	$0	$0	$0
341 T&D STRUC & IMPROVE	$0	7	$0	$0	$0	$0	$0	$0	$0	$0
342 DIST RES & STANDPIPES	$1,522,388	4	$549,861	$235,355	$222,014	$43,723	$202,713	$35,423	$233,300	$1,522,388
343 T&D MAINS 12"& up	$21,803,342	7	$7,760,071	$3,408,102	$3,392,288	$620,474	$2,911,664	$488,790	$3,221,953	$21,803,342
343.1 T&D MAINS (10" & LARGER)	$0	7	$0	$0	$0	$0	$0	$0	$0	$0
343.2 T & D MAINS (6" TO 8")	$0	4	$0	$0	$0	$0	$0	$0	$0	$0
343.3 T&D MAINS (4"&SMALLER)	$0	4	$0	$0	$0	$0	$0	$0	$0	$0
344 FIRE MAINS	$0	8	$0	$0	$0	$0	$0	$0	$0	$0
345 SERVICES	$882,496	10	$693,879	$97,942	$10,157	$10,349	$2,808	$67,360	$0	$882,496
346 METERS	$1,282,232	9	$1,030,327	$173,941	$34,316	$27,182	$16,466	$0	$0	$1,282,232
347 METER INSTALLATIONS	$1,891,767	9	$1,520,113	$256,628	$50,629	$40,104	$24,293	$0	$0	$1,891,767
348 HYDRANTS	$2,057,993	8	$0	$0	$0	$0	$0	$47,994	$2,009,999	$2,057,993
349 OTHER T&D PLANT	$0	12	$0	$0	$0	$0	$0	$0	$0	$0
389 GEN. LAND & LAND RIGHTS	$196,565	15	$104,516	$29,325	$24,842	$4,517	$17,177	$2,211	$13,977	$196,565
390.1 OFFICE STRUC	$2,100,615	15	$1,116,917	$313,388	$265,481	$48,274	$183,559	$23,626	$149,370	$2,100,615
390.2 STORES SHOP & GAR.	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
GENERAL OFFICE	$1,428,624	15	$759,613	$213,134	$180,553	$32,831	$124,838	$16,068	$101,587	$1,428,624
391.1 OFFICE FURN	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
391.21 COMP EQUIP	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
391.22 OTHER OFFICE EQUIP	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
391.23 COMP SOFTWARE	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
392.11 TRANS. LIGHT TRUCKS	$561,036	15	$298,308	$83,700	$70,905	$12,893	$49,025	$6,310	$39,894	$561,036
392.12 TRANS. HEAVY TRUCKS	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
392.2 TRANS. CARS	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
392.3 TRANS. OTHERS	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
393 STORES EQUIP	$6,680	15	$3,552	$997	$844	$154	$584	$75	$475	$6,680
394 TOOLS	$315,955	15	$167,996	$47,137	$39,931	$7,261	$27,609	$3,554	$22,467	$315,955
395 LAB EQUIP	($15,566)	2	($5,970)	($2,952)	($3,598)	($490)	($2,434)	($13)	($109)	($15,566)
396 POWER EQUIP	$218,684	15	$116,276	$32,625	$27,638	$5,026	$19,109	$2,460	$15,550	$218,684
397 COMMUNICATION	$141,732	15	$75,360	$21,145	$17,912	$3,257	$12,385	$1,594	$10,078	$141,732
398 MISC. EQUIP	$32,214	15	$17,128	$4,806	$4,071	$740	$2,815	$362	$2,291	$32,214
399 OTHER PROP	$0	15	$0	$0	$0	$0	$0	$0	$0	$0
TOTAL PLANT	$98,854,257		$38,828,518	$17,088,199	$19,169,535	$2,878,654	$13,628,576	$782,560	$6,478,216	$98,854,257
Total Plant Percentages			39.28%	17.29%	19.39%	2.91%	13.79%	0.79%	6.55%	100.00%
CHECK SUM	$98,854,257									
DIFF	$0									

MISSOURI AMERICAN WATER COMPANY

WR-2000-281

St. Joseph District

DEPRECIATION RESERVE ALLOCATION

	RESERVE		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	OTHER WATER UTILITIES	PRIVATE FIRE PROTECTION	PUBLIC FIRE PROTECTION	
301 ORGANIZATION			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
302 FRANCHISE & CONSENTS			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
303 MISC. INTANGIBLE PLANT	$43,575	1	$15,691.03	$8,306.65	$11,321.09	$1,379.79	$6,397.11	$52.29	$427.04	$43,575
310 SS LAND & LAND RIGHTS	$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
311 SS STRUC & IMPROVE	$14,139	2	$5,422.34	$2,681.46	$3,268.05	$445.41	$2,210.65	$12.12	$98.97	$14,139
312 COLL. & INPOUND RES	$0	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
313 LAKE RIVERS & OTHER INTAKES	($685,628)	2	($262,940.11)	($130,029.51)	($158,473.96)	($21,598.77)	($107,198.57)	($587.68)	($4,799.40)	($685,628)
314 WELLS & SPRINGS	$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
315 INFIL GAL & TUNNELS	$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
316 SUPPLY MAINS	($161,764)	2	($62,036.91)	($30,678.58)	($37,389.64)	($5,095.92)	($25,291.95)	($138.65)	($1,132.35)	($161,764)
317 OTHER WATER SOURCE PLANT	$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
										$0
320 PUMP LAND & LAND RIGHTS	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
321 PUMP STRUC & IMPROVE	$146,073	6	$54,613.87	$26,989.18	$32,860.28	$4,485.43	$22,254.75	$618.32	$4,251.17	$146,073
322 BOILER PLANT EQUIP	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
323 OTHER POWER PROD EQUIP	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
324 STEAM PUMP EQUIP	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
325 ELEC. PUMP EQUIP	($225,064)	6	($84,147.07)	($41,583.95)	($50,629.94)	($6,910.99)	($34,289.31)	($952.68)	($6,550.05)	($225,064)
326 DIESEL PUMP EQUIP	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
327 HYDRAULIC PUMP EQUIP	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
328 OTHER PUMP EQUIP	$0	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
330 WT LAND & LAND RIGHTS	$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
331 WT STRUC & IMPROVE	($181,968)	2	($69,785.20)	($34,510.27)	($42,059.53)	($5,732.39)	($28,450.87)	($155.97)	($1,273.78)	($181,968)
332 WT EQUIP	($1,960,859)	2	($751,994.50)	($371,877.37)	($453,226.96)	($61,771.30)	($306,582.12)	($1,680.74)	($13,726.01)	($1,960,859)
339 INTANGIBLE ASSETS	$0	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
340.1 T&D LAND & LAND RIGHTS	$0	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
340.2 DIST. RES & STAND LAND	$0	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
341 T&D STRUC & IMPROVE	$0	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
342 DIST RES & STANDPIPES	$645,743	4	$233,231.64	$99,829.21	$94,170.47	$18,545.76	$85,983.49	$15,024.97	$98,957.47	$645,743
343 T&D MAINS 12"& up	$3,772,210	7	$1,342,574.79	$589,637.90	$586,901.94	$107,348.61	$503,748.77	$84,565.88	$557,432.12	$3,772,210
343.1 T&D MAINS (10" & LARGER)	$0	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
343.2 T & D MAINS (6" TO 8")	$0	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
343.3 T&D MAINS (4"&SMALLER)	$0	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
344 FIRE MAINS	$0	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
345 SERVICES	$12,815	10	$10,076.04	$1,422.25	$147.50	$150.28	$40.78	$978.16	$0.00	$12,815
346 METERS	$280,737	9	$225,583.82	$38,083.39	$7,513.24	$5,951.44	$3,605.11	$0.00	$0.00	$280,737
347 METER INSTALLATIONS	$429,161	9	$344,848.66	$58,217.85	$11,485.45	$9,097.93	$5,511.12	$0.00	$0.00	$429,161
348 HYDRANTS	$581,601	8	$0.00	$0.00	$0.00	$0.00	$0.00	$13,563.27	$568,037.73	$581,601
349 OTHER T&D PLANT	$0	12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
389 GEN. LAND & LAND RIGHTS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
390.1 OFFICE STRUC	$302,549	15	$160,868.22	$45,136.87	$38,236.84	$6,952.90	$26,437.77	$3,402.77	$21,513.63	$302,549
390.2 STORES SHOP & GAR.		15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
GENERAL OFFICE	$417,247	15	$221,854.25	$62,248.51	$52,732.64	$9,588.78	$36,460.47	$4,692.78	$29,669.57	$417,247
391.1 OFFICE FURN	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.21 COMP EQUIP	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.22 OTHER OFFICE EQUIP	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.23 COMP SOFTWARE	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.11 TRANS. LIGHT TRUCKS	$252,801	15	$134,416.73	$37,715.04	$31,949.57	$5,809.64	$22,090.62	$2,843.25	$17,976.16	$252,801
392.12 TRANS. HEAVY TRUCKS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.2 TRANS. CARS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.3 TRANS. OTHERS	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
393 STORES EQUIP	$11,083	15	$5,892.94	$1,653.46	$1,400.70	$254.70	$968.47	$124.65	$788.09	$11,083
394 TOOLS	$43,528	15	$23,144.26	$6,493.88	$5,501.17	$1,000.32	$3,803.63	$489.56	$3,095.19	$43,528
395 LAB EQUIP	($33,188)	2	($12,727.68)	($6,294.11)	($7,670.97)	($1,045.49)	($5,188.97)	($28.45)	($232.32)	($33,188)
396 POWER EQUIP	$66,282	15	$35,242.78	$9,888.52	$8,376.87	$1,523.23	$5,791.95	$745.47	$4,713.18	$66,282
397 COMMUNICATION	$77,796	15	$41,364.88	$11,606.28	$9,832.04	$1,787.83	$6,798.08	$874.97	$5,531.91	$77,796
398 MISC. EQUIP	$6,771	15	$3,600.21	$1,010.16	$855.73	$155.60	$591.67	$76.15	$481.47	$6,771
399 OTHER PROP	$0	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
TOTAL RESERVE	$3,855,640		$1,614,795	$385,947	$147,103	$72,323	$225,693	$124,520	$1,285,260	$3,855,640
Total Plant Reserve Percentages			41.88%	10.01%	3.82%	1.88%	5.85%	3.23%	33.33%	66.67%

MISSOURI AMERICAN WATER COMPANY

WR-2000-281

St. Joseph District

NET PLANT

	ADJUSTED PLANT		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	OTHER WATER UTILITIES	PRIVATE FIRE PROTECTION	PUBLIC FIRE PROTECTION	
301 ORGANIZATION	$26,024.00	1	$9,371.05	$4,960.93	$6,761.22	$824.04	$3,820.50	$31.23	$255.04	$26,024
302 FRANCHISE & CONSENTS	$0.00	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
303 MISC. INTANGIBLE PLANT	($43,575.00)	1	($15,691.03)	($8,306.65)	($11,321.09)	($1,379.79)	($6,397.11)	($52.29)	($427.04)	($43,575)
	$0.00									
310 SS LAND & LAND RIGHTS	$215,012.00	2	$82,457.66	$40,777.08	$49,697.22	$6,773.34	$33,617.32	$184.30	$1,505.08	$215,012
311 SS STRUC & IMPROVE	($14,139.00)	2	($5,422.34)	($2,681.46)	($3,268.05)	($445.41)	($2,210.65)	($12.12)	($98.97)	($14,139)
312 COLL. & INPOUND RES	$0.00	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
313 LAKE RIVERS & OTHER INTAKES	$691,958.00	2	$265,367.68	$131,230.00	$159,937.06	$21,798.17	$108,188.27	$593.11	$4,843.71	$691,958
314 WELLS & SPRINGS	$0.00	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
315 INFIL GAL & TUNNELS	$0.00	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
316 SUPPLY MAINS	$9,714,435.00	2	$3,725,510.98	$1,842,344.89	$2,245,364.82	$306,025.72	$1,518,860.89	$8,326.66	$68,001.05	$9,714,435
317 OTHER WATER SOURCE PLANT	$0.00	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
	$0.00									
320 PUMP LAND & LAND RIGHTS	$8,921.00	6	$3,335.39	$1,648.29	$2,006.85	$273.94	$1,359.15	$37.76	$259.63	$8,921
321 PUMP STRUC & IMPROVE	$5,112,707.00	6	$1,911,542.20	$944,649.39	$1,150,144.16	$156,994.72	$778,939.38	$21,641.82	$148,795.33	$5,112,707
322 BOILER PLANT EQUIP	$0.00	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
323 OTHER POWER PROD EQUIP	$0.00	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
324 STEAM PUMP EQUIP	$0.00	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
325 ELEC. PUMP EQUIP	$3,747,391.00	6	$1,401,076.97	$692,386.76	$843,005.45	$115,070.27	$570,928.56	$15,862.51	$109,060.48	$3,747,391
326 DIESEL PUMP EQUIP	$0.00	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
327 HYDRAULIC PUMP EQUIP	$0.00	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
328 OTHER PUMP EQUIP	$0.00	6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
	$0.00									
330 WT LAND & LAND RIGHTS	$0.00	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
331 WT STRUC & IMPROVE	$19,628,991.00	2	$7,527,768.88	$3,722,642.77	$4,536,984.99	$618,355.68	$3,069,010.89	$16,824.85	$137,402.94	$19,628,991
332 WT EQUIP	$28,265,805.00	2	$10,840,009.42	$5,360,616.59	$6,533,271.79	$890,434.00	$4,419,384.74	$24,227.83	$197,860.64	$28,265,805
339 INTANGIBLE ASSETS	$0.00	1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
	$0.00									
340.1 T&D LAND & LAND RIGHTS	$85,466.00	7	$30,418.37	$13,359.28	$13,297.29	$2,432.17	$11,413.31	$1,915.99	$12,629.60	$85,466
340.2 DIST. RES & STAND LAND	$0.00	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
341 T&D STRUC & IMPROVE	$0.00	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
342 DIST RES & STANDPIPES	$876,645.00	4	$316,629.60	$135,525.71	$127,843.54	$25,177.27	$116,729.10	$20,397.53	$134,342.26	$876,645
343 T&D MAINS 12"& up	$18,031,132.00	7	$6,417,496.15	$2,818,464.20	$2,805,386.32	$513,125.44	$2,407,914.85	$404,224.19	$2,664,520.84	$18,031,132
343.1 T&D MAINS (10" & LARGER)	$0.00	7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
343.2 T & D MAINS (6" TO 8")	$0.00	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
343.3 T&D MAINS (4"&SMALLER)	$0.00	4	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
344 FIRE MAINS	$0.00	8	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
345 SERVICES	$869,681.00	10	$683,803.33	$96,519.93	$10,009.97	$10,198.45	$2,767.29	$66,382.03	$0.00	$869,681
346 METERS	$1,001,495.00	9	$804,742.75	$135,857.84	$26,802.57	$21,231.03	$12,860.81	$0.00	$0.00	$1,001,495
347 METER INSTALLATIONS	$1,462,606.00	9	$1,175,264.56	$198,409.87	$39,143.08	$31,006.28	$18,782.21	$0.00	$0.00	$1,462,606
348 HYDRANTS	$1,476,392.00	8	$0.00	$0.00	$0.00	$0.00	$0.00	$34,430.30	$1,441,961.70	$1,476,392
349 OTHER T&D PLANT	$0.00	12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
	$0.00									
389 GEN. LAND & LAND RIGHTS	$196,565.00	15	$104,515.51	$29,325.26	$24,842.34	$4,517.27	$17,176.52	$2,210.77	$13,977.33	$196,565
390.1 OFFICE STRUC	$1,798,066.00	15	$956,049.03	$268,251.00	$227,243.73	$41,321.47	$157,121.15	$20,222.85	$127,856.76	$1,798,066
390.2 STORES SHOP & GAR.	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
GENERAL OFFICE	$1,011,377.00	15	$537,758.91	$150,885.95	$127,820.16	$23,242.52	$88,377.58	$11,374.96	$71,916.93	$1,011,377
391.1 OFFICE FURN	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.21 COMP EQUIP	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.22 OTHER OFFICE EQUIP	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
391.23 COMP SOFTWARE	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.11 TRANS. LIGHT TRUCKS	$308,235.00	15	$163,891.52	$45,985.16	$38,955.45	$7,083.57	$26,934.63	$3,466.72	$21,917.95	$308,235
392.12 TRANS. HEAVY TRUCKS	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.2 TRANS. CARS	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
392.3 TRANS. OTHERS	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
393 STORES EQUIP	($4,403.00)	15	($2,341.12)	($656.88)	($556.46)	($101.19)	($384.75)	($49.52)	($313.09)	($4,403)
394 TOOLS	$272,427.00	15	$144,852.06	$40,643.01	$34,429.95	$6,260.66	$23,805.60	$3,063.99	$19,371.72	$272,427
395 LAB EQUIP	$17,622.00	2	$6,758.08	$3,342.02	$4,073.10	$555.13	$2,755.22	$15.10	$123.35	$17,622
396 POWER EQUIP	$152,402.00	15	$81,033.61	$22,736.65	$19,260.92	$3,502.36	$13,317.41	$1,714.07	$10,836.99	$152,402
397 COMMUNICATION	$63,936.00	15	$33,995.39	$9,538.52	$8,080.38	$1,469.32	$5,586.95	$719.09	$4,546.36	$63,936
398 MISC. EQUIP	$25,443.00	15	$13,528.29	$3,795.81	$3,215.55	$584.71	$2,223.30	$286.16	$1,809.20	$25,443
399 OTHER PROP	$0.00	15	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
TOTAL PLANT	$94,998,617		$37,213,723	$16,702,252	$19,022,432	$2,806,331	$13,402,883	$658,040	$5,192,956	$94,998,617
Total Plant Allocators R-10			39.17%	17.58%	20.02%	2.95%	14.11%	0.69%	5.47%	100.00%
CHECK SUM	$94,998,617									
DIFF	$0		$36,211							
Total Net Plant Used	$95,034,828		$37,249,934	$16,702,252	$19,022,432	$2,806,331	$13,402,883	$658,040	$5,192,956	
Net Plant Allocators			39.20%	17.57%	20.02%	2.95%	14.10%	0.69%	5.46%	100.00%

MISSOURI AMERICAN WATER COMPANY

03-May-00

WR-2000-281

Other Rate Base Items

St. Joseph District

	ADJUSTED LEVEL		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUBLIC AUTHORITY	OTHER WATER UTILITIES	PRIVATE FIRE PROTECTION	PUBLIC FIRE PROTECTION		
Income Tax Offset	(656,185)	17	($257,198.84)	($115,323.69)	($131,343.79)	($19,376.82)	($92,542.61)	($4,543.55)	($35,855.69)		($656,185)
Accumulated Deferred ITC	($43,759)	17	($17,151.82)	($7,690.59)	($8,758.92)	($1,292.18)	($6,171.39)	($303.00)	($2,391.11)		($43,759)
Deferred Income Taxes	($1,970,143)	17	($772,218.97)	($346,250.16)	($394,349.24)	($58,177.34)	($277,851.78)	($13,641.66)	($107,653.85)		($1,970,143)
Materials & Supplies	$163,241	17	$63,984.08	$28,689.40	$32,674.77	$4,820.43	$23,022.09	$1,130.31	$8,919.92		$163,241
Prepayments	$58,574	15	$31,144.36	$8,738.57	$7,402.72	$1,346.09	$5,118.40	$658.78	$4,165.08		$58,574
OPEB's	$443,214	16	$231,395.86	$66,333.06	$56,703.36	$10,323.94	$40,356.83	$5,515.70	$32,585.24		$443,214
Premature Retirement St. Joe Plant		2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0
Past AFUDC	$0	2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		$0
Cash Working Capital	$141,955	15	$75,478.84	$21,178.07	$17,940.60	$3,262.28	$12,404.51	$1,596.57	$10,094.13		$141,955
Cantributions & Advances	-2,997,841	17	($1,175,036.37)	($526,866.80)	($600,056.09)	($88,524.75)	($422,789.34)	($20,757.64)	($163,810.01)		($2,997,841)
Pension Liability	-255,603	16	($133,446.77)	($38,254.50)	($32,701.02)	($5,953.85)	($23,273.92)	($3,180.92)	($18,792.02)		($255,603)
										ck	($5,116,547)
Total Other Rate Base Items	($5,116,547)		($1,953,050)	($909,447)	($1,052,488)	($153,572)	($741,727)	($33,525)	($272,738)		($5,116,547.00)
Total Other Ratebase Pecentages			38.17%	17.77%	20.57%	3.00%	14.50%	0.66%	5.33%		94.67%
TOTAL RATE BASE	$89,918,281		$35,296,884	$15,792,805	$17,969,945	$2,652,759	$12,661,156	$624,514	$4,920,217		$89,918,281
Total Ratebase Pecentages			39.25%	17.56%	19.98%	2.95%	14.08%	0.69%	5.47%		100.00%
Plant	$98,854,257		$38,828,518	$17,088,199	$19,169,535	$2,878,654	$13,628,576	$782,560	$6,478,216		$98,854,257
Depreciation Reserve	$3,819,429		$1,578,584	$385,947	$147,103	$72,323	$225,693	$124,520	$1,285,260	$	3,819,429
Net Plant for Rate Base	$95,034,828		$37,249,934	$16,702,252	$19,022,432	$2,806,331	$13,402,883	$658,040	$5,192,956		$95,034,828
Other Rate Base Items	($5,116,547)		($1,953,050)	($909,447)	($1,052,488)	($153,572)	($741,727)	($33,525)	($272,738)		($5,116,547)
Total Rate Base	**$89,918,281**		**$35,296,884**	**$15,792,805**	**$17,969,945**	**$2,652,759**	**$12,661,156**	**$624,514**	**$4,920,217**		**$89,918,281**
			39.25%	17.56%	19.98%	2.95%	14.08%	0.69%	5.47%		100.00%

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - Basis for Fire Protection, Private & Public

Allocation Factor Fire:

Private Fire Protection

Restrictive Diameters Squared	Quantity	Relative Demand	Allocation Factor
32.75	67	2,194	
4	3	12	
9	1	9	
16	57	912	
36	108	3,888	
64	84	5,376	
100	9	900	
144	5	720	
	267	11,817	
		14,011	0.13230
32.75	2,806	91,897	
		91,897	0.86770
		105,908	1.00000

divided by:
311,736
Equals:
0.339735658 3,057,621

times
9,000,000

Equals
3,057,621 **4,076,828**
GPD CPD
3,057.6 **4,076.8**

St. Joseph
Schedule WRH 14

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - Water Production Related

Allocation
Factor 1:

Customer Classification	Class Consumption (Annual Ccf)	Average Daily Consumption (CPD)	Class Allocation **Factor # 1**
Residential	2,461,171	6,742.93	0.3601
Commercial	1,302,916	3,569.63	0.1906
Industrial	1,775,737	4,865.03	0.2598
Other Public Authority	216,423	592.94	0.0317
Other Water Utilities	1,003,399	2,749.04	0.1468
Private Fire Protection	8,202	22.47	0.0012
Public Fire Protection	66,981	183.51	0.0098
Total	6,834,829	18,726	1.0000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities serving both base and Max Day Extra Capacity Functions

Allocation Factor 2:

Customer Classification	Average Daily Consumption Allocation Factor 1	Average Daily Consumption Weighted Factor*	Maximum Day Extra Capacity Allocation Factor	Maximum Day Extra Capacity Weighted Factor*	Factor # 2 Combined Allocation Factor
		0.71429		0.28571	
Residential	0.36009	0.25721	0.44203	0.12629	0.38350
Commercial	0.19063	0.13616	0.18720	0.05349	0.18965
Industrial	0.25981	0.18558	0.15946	0.04556	0.23114
Other Public Authority	0.03166	0.02262	0.03110	0.00888	0.03150
Other Water Utilities	0.14681	0.10486	0.18021	0.05149	0.15635
Private Fire Protection	0.00120	0.00086			0.00086
Public Fire Protection	0.00980	0.00700			0.00700
Total	1.00000	0.71429	1.00000	0.28571	1.00000
			(AF2 page 2)		

Weighted Factor = [Average Day+Max Day=100%]

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities serving both base and Max Day Extra Capacity Functions

Allocation Factor 2 Cont. :

Customer Classification	Average Daily Consumption (CPD)	Maximum Day Extra Capacity Factor	Flow Rate (CPD)	Allocation Factor
Residential	6,743	1	6,743	0.44203
Commercial	3,570	0.8	2,856	0.18720
Industrial	4,865	0.5	2,433	0.15946
Other Public Authority	593	0.8	474	0.03110
Other Water Utilities	2,749	1	2,749	0.18021
Total	18,520		15,255	1.00000

Weighted Factor*	Max Day	0.4	0.28571
	Base	1	0.71429
	Total	1.4	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities serving Base, Max Day and Fire Protection Funtions

Allocation Factor 3:

Customer Classification	Average Daily Consumption Allocation Factor # 1	Average Daily Consumption Weighted Factor*	Maximum Day Extra Capacity Allocation Factor	Maximum Day Extra Capacity Weighted Factor*	Fire Protection Allocation Factor	Fire Protection Weighted Factor	Combined Allocation **Factor # 3**
		0.61816		0.24726		0.13458	
Residential	0.36009	0.22259	0.44203	0.10930			0.33189
Commercial	0.19063	0.11784	0.18720	0.04629			0.16413
Industrial	0.25981	0.16060	0.15946	0.03943			0.20003
Other Public Authority	0.03166	0.01957	0.03110	0.00769			0.02726
Other Water Utilities	0.14681	0.09075	0.18021	0.04456			0.13531
Private Fire Protection	0.00120	0.00074			0.13230	0.01780	0.01855
Public Fire Protection	0.00980	0.00606			0.86770	0.11678	0.12283
Total	1.00000	0.61816	1.00000	0.24726			1.00000

Weighted Factor = [Average Day+Max Day=100%]

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities serving Base, Max Day and Fire Protection Funtions

Allocation Factor 3 (Cont.) :

	Sendout Ratio	Rate of Flow (CPD)	Weighted Allocation
Average Day Flow	1.00	18,726	0.61816
Maximum Day Extra Capacity	0.4	7,490	0.24726
Subtotal	1.4		
Fire Protection		4,077	0.13458
Total		30,293	1.00000

Customer Classification	Average Daily Consumption (CPD)	Average Hourly Consumption (CPH)	Average Per Minute Consumption (CPM)
Residential	6,743	280.96	4.683
Commercial	3,570	148.73	2.479
Industrial	4,865	202.71	3.378
Other Public Authority	593	24.71	0.412
Other Water Utilities	2,749	114.54	1.909
Private Fire	22	0.94	0.016
Public Fire Protection	184	7.65	0.127
TOTALS	18,726	780.23	13.004

MISSOURI AMERICAN WATER COMPANY
WR-2000-281

St. Joseph District

Allocation of Cost - for facilities serving Base, Max Hour Extra Capacity and Fire Protection Functions

Allocation Factor 4: page 1 of 2

	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		**Factor #4** Combined
Customer Classification	Ccf/Hour	Allocation Factor	Weighted Factor*	Allocation Factor	Weighted Factor*	Allocation Factor	Weighted Factor	Allocation Factor
			0.33085		0.49628		0.17287	
Residential	280.96	0.36009	0.11914	0.48773	0.24205			0.36118
Commercial	148.73	0.19063	0.06307	0.18443	0.09153			0.15460
Industrial	202.71	0.25981	0.08596	0.12065	0.05988			0.14583
Other Public Authority	24.71	0.03166	0.01048	0.03676	0.01824			0.02872
Other Water Utilities	114.54	0.14681	0.04857	0.17044	0.08458			0.13315
Private Fire Protection	0.94	0.00120	0.00040			0.13230	0.022870703	0.02327
Public Fire Protection	7.65	0.00980	0.00324			0.86770	0.150003574	0.15325
Total	780.23	1.00000	0.33085	1.00000	0.49628	1.00000	0.17287	1.00000
	(from AF4 page 2)	(from AF4 page 2)		(from AF4 page 2)		(from AF-Fire)		

Weighted Factor = [Average Day+Max Day=100%]
(AF4 page 2)

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities serving Base, Max Hour Extra Capacity and Fire Protection Functions

Allocation Factor 4 (Cont.) :

	Ratio	Rate of Flow (CPM)	Weighted Allocation
Average Hour Flow	1	13.00	0.33085
Maximum Hour Extra Capacity	1.5	19.51	0.49628
Subtotal	2.5		
Fire Protection		6.79	0.17287
Total		39.30	1.00000

Maximum Hour Extra Capacity Factors

Customer Classification	Average Hourly Consumption	Maximum Hour Extra Capacity		
		Factor	Ccf / Hour	Allocation Factor
Residential	281.0	3.5	983.3	0.48773
Commercial	148.7	2.5	371.8	0.18443
Industrial	202.7	1.2	243.3	0.12065
Other Public Authority	24.7	3	74.1	0.03676
Other Water Utilities	114.5	3	343.6	0.17044
Total	771.6		2,016.2	1.00000
	(To AF4 page 1)			(To AF4 page 1)

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for Facilities Associated with Storage

Allocation Factor 5:

Customer Classification	Average Hourly Consumption Ccf's	Allocation Factor	Weighted Factor*	Maximum Hour Extra Capacity Allocation Factor	Weighted Factor*	Fire Protection Allocation Factor	Weighted Factor**	Factor # 5 Combined Allocation Factor
			0.28076		0.42113		0.29811	
Residential	280.96	0.36009	0.10110	0.48773	0.20540			0.30650
Commercial	148.73	0.19063	0.05352	0.18443	0.07767			0.13119
Industrial	202.71	0.25981	0.07294	0.12065	0.05081			0.12375
Other Public Authority	24.71	0.03166	0.00889	0.03676	0.01548			0.02437
Other Water Utilities	114.54	0.14681	0.04122	0.17044	0.07178			0.11299
Private Fire Protection	0.94	0.00120	0.00034			0.12351	0.036819825	0.03716
Public Fire Protection	7.65	0.00980	0.00275			0.87649	0.261292133	0.26404
Total	780.23	1.00000	0.28076	1.00000	0.42113	1.00000	0.29811	1.00000
	(from AF4 page 2)	(from AF4 page 2)		(from AF4 page 2)	(from AF4 page 2)	(from AF-Fire)		

Weighted Factor = [Average Day+Max Day=100%]
(AF5 page 2 - hourly & max hour + Fire protection factor**)*

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities associated with Storage

Allocation Factor 5 (Cont.) :

		gallons/min	min	hours		
Fire Protection Weight	=	6975.82	60	10	=	0.29811
			14,040,000 gallons			(to AF5 page 1) (Fire Protection)
General Service Weight	=	1.0000	0.298111958		=	0.70189
						(to weighting computation below)

District	MM gallons Capacity	Gallons Capacity	Percentage	15,000 GPM
St. Joe	14.04	14,040,000	0.465055	6,976
Joplin	4.5	4,500,000	0.149056	2,236
Parkville	2.3	2,300,000	0.076184	1,143
Mexico	1	1,000,000	0.033124	497
Brunswick	0.1	100,000	0.003312	50
Warrensburg	0.75	750,000	0.024843	373
St. Charles	7.5	7,500,000	0.248427	3,726
Total	30.19	30,190,000	1.000000	15,000

Weighting of average hourly consumption plus maximum hour extra demand for General Service

	Maximum Hour Ratio	Percent	Weighting General Service
Average Hour	1	40%	0.28076 (to AF5 page 1)
Extra Capaicty Max Hour	1.5	60%	0.42113 (to AF5 page 1)
TOTAL	2.5	100%	0.701888042

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost - for facilities associated with Power & Pumping

Allocation Factor 6:

Customer Classification	Base, Max Day Extra: Allocation Factor # 2	Base, Max Day Extra: Weighted Factor*	Base, Max Day & Fire: Allocation Factor # 3	Base, Max Day & Fire: Weighted Factor*	Base, Max Hour & Fire: Allocation Factor # 4	Base, Max Hour & Fire: Weighted Factor*	Factor # 6 Combined Allocation Factor
		0.81057		0.18414		0.00529	
Residential	0.38350	0.31086	0.331890196	0.06111	0.36118	0.00191	0.37388
Commercial	0.18965	0.15373	0.164126803	0.03022	0.15460	0.00082	0.18477
Industrial	0.23114	0.18735	0.200030163	0.03683	0.14583	0.00077	0.22496
Other Public Authority	0.03150	0.02553	0.027262551	0.00502	0.02872	0.00015	0.03071
Other Water Utilities	0.15635	0.12673	0.135308966	0.02492	0.13315	0.00070	0.15235
Private Fire Protection	0.00086	0.00069	0.018546495	0.00342	0.02327	0.00012	0.00423
Public Fire Protection	0.00700	0.00567	0.122834826	0.02262	0.15325	0.00081	0.02910
Total	1.00000	0.81057	1.00000	0.18414	1.00000	0.00529	1.00000
	(from AF2 page 1)		(from AF3 page 1)	(from AF4 page 2)	(from AF4 page 1)	(from AF4 page 2)	

Weighted Factor Development*

	Horsepower of Pumps	Weight
Associated with Maximum Day:	4,600	0.81057
Associated with Max. Day + Fire	1,045	0.18414
Associated with Max. Hour	30	0.00529
TOTAL	5,675	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Transmission & Distribution Mains

Allocation Factor 7 :

Customer Classification	Base, Max Day & Fire: Allocation Factor # 3	Base, Max Day & Fire: Weighted Factor*	Base, Max Hour & Fire: Allocation Factor # 4	Base, Max Hour & Fire: Weighted Factor*	Factor # 7 Combined Allocation Factor
		0.17995		0.82005	
Residential	0.33189	0.05972	0.36118	0.29619	0.35591
Commercial	0.16413	0.02954	0.15460	0.12678	0.15631
Industrial	0.20003	0.03600	0.14583	0.11959	0.15559
Other Public Authority	0.02726	0.00491	0.02872	0.02355	0.02846
Other Water Utilities	0.13531	0.02435	0.13315	0.10919	0.13354
Private Fire Protection	0.01855	0.00334	0.02327	0.01908	0.02242
Public Fire Protection	0.12283	0.02210	0.15325	0.12567	0.14777
Total	1	0.17995	1.00000	0.82005	1.00000
	(from AF3 page 1)	(from AF4 page 2)	(from AF4 page 1)	(from AF4 page 2)	

Difference from Stout - allocated 100% to Factor 4
Reason - Transmission would also have to sized for max hour

Weighted Factor Development*

Based on Total Footage of Mains

	Total Footage of Mains	Weighted Factor*
Transmission Mains	568,728	0.17995
Distribution Mains	2,591,704	0.82005
TOTAL	3,160,432	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Fire Hydrants

Allocation Factor 8 :

	Number of Hydrants	Allocation Factor # 8
Private Fire	67	2.33%
Public Fire Protection	2,806	97.67%
	2,873	100.00%

Allocation of Cost associated with Meters

Allocation Factor 9 :

Customer Classification	5/8" Dollar Equivalents	Allocation Factor # 9
Residential	27,930.10	0.80354
Commercial	4,715.20	0.13566
Industrial	930.23	0.02676
Other Public Authority	736.86	0.02120
Other Water Utilities	446.36	0.01284
Total	34,758.75	1.00000
	(from AF8 & 9 page 2)	

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Basis for Meter Cost Allocation # 9

Meter Size	5/8" Dollar Equivalent	Residential Number of Meters	Residential Weighting	Commercial Number of Meters	Commercial Weighting	Industrial Number of Meters	Industrial Weighting	Other Public Authority Number of Meters	Other Public Authority Weighting	Other Water Utilities Number of Meters	Other Water Utilities Weighting
5/8"	1.00	26396	26396	2388	2388	8.25	8.25	40.67	40.67	0	0
3/4"	1.30	573	744.9	149	193.7	4	5.2	11.92	15.49	0	0
1"	1.80	393	707.4	317	570.6	24	43.2	33.21	59.78	0	0
1 1/2"	3.90	5	19.5	87	339.3	7	27.300	17.25	67.3	0	0
2"	4.60	12	55.2	208	956.80	74.75	343.85	76.63	352.5	13	59.8
3"	7.10	1	7.1	4	28.4	1	7.1	0.54	3.85	0.42	2.96
4"	27.80	0	0	7	194.6	14.67	407.73	5.92	164.5	6	166.8
6"	43.80	0	0	1	43.8	2	87.6	0.75	32.85	2	87.6
8"	129.20	0	0	0	0	0	0	0.00	0	1	129.2
TOTALS		27380	27930.1	3161.00	4715.20	135.67	930.23	186.88	736.86	22.42	446.36

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Services

Allocation Factor # 10 :

Customer Classification	5/8" Dollar Equivalents	**Allocation Factor # 10**
Residential	27,736.4	0.78627
Commercial	3,915.0	0.11098
Industrial	406.0	0.01151
Other Public Authority	413.7	0.01173
Other Water Utilities	112.2	0.00318
Private Fire Protection	2,692.6	0.07633
Public Fire Protection		
Total	35,276	1.00000
	(from AF10 page 2)	

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Services

Meter Size	3/4" Dollar Equivalent	Residential Number of Services	Residential Weighting	Commercial Number of Services	Commercial Weighting	Industrial Number of Services	Industrial Weighting	Other Public Authority Number of Services	Other Public Authority Weighting	Other Water Utilities Number of Services	Other Water Utilities Weighting	Private Fire Protection Number of Services	Private Fire Protection Weighting		TOTALS Number of Services	TOTALS Weighting
5/8"	1.00	26396	26396	2388	2388	8.25	8.25	40.67	40.67	0	0				28832.92	28832.92
3/4"	1.17	573	670.41	149	174.33	4	4.68	11.92	13.9425	0	0				737.92	863.36
1"	1.58	393	620.94	317	500.86	24	37.92	33.21	52.47	0	0				767.21	1212.19
1 1/2"	2.04	5	10.2	87	177.48	7	14.28	17.25	35.19	0	0				116.25	237.15
2"	2.88	12	34.56	208	599.04	74.75	215.28	76.63	220.68	13	37.44	3	8.64	2"	387.38	1115.64
3"	4.24	1	4.24	4	16.96	1	4.24	0.54	2.30	0.42	1.77	1	4.24	3"	7.96	33.74
4"	6.98	0	0	7	48.86	14.67	102.37	5.92	41.30	6	41.88	57	397.86	4"	90.58	632.27
6"	9.50	0	0	1	9.5	2	19	0.75	7.125	2	19	108	1026	6"	113.75	1080.625
8"	12.16	0	0	0	0	0	0	0.00	0	1	12.16	84	1021.44	8"	85	1033.6
	15.60											9	140.4	10"	9	140.4
	18.8											5	94	12"	5	94
TOTALS		27380	27736.35	3161.00	3915.03	135.67	406.02	186.88	413.67	22.42	112.25	267	2692.58		31152.96	35275.90

St. Joseph
Schedule WRH 23-2

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Transmission and Distribution Operation Supervision and Engineering, Expenses

Allocation Factor # 11 :

Customer Classification	Transmission & Distribution Operation Expenses	Allocation Factor # 11
Residential	168,701	0.56301
Commercial	42,221	0.14091
Industrial	27,133	0.09055
Other Public Authority	6,904	0.02304
Other Water Utilities	22,117	0.07381
Private Fire Protection	8,131	0.02714
Public Fire Protection	24,431	0.08153
Total	299,639	1.00000

Allocation of Cost associated with Transmission and Distribution Maintenance Supervision and Engineering, Miscellaneous and Rent Expenses

Allocation Factor # 12 :

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor # 12
Residential	148,969	0.44003
Commercial	45,064	0.13311
Industrial	35,068	0.10359
Other Public Authority	7,781	0.02299
Other Water Utilities	29,235	0.08636
Private Fire Protection	7,097	0.02096
Public Fire Protection	65,325	0.19296
Total	338,540	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Billing & Collection Expenses

Allocation Factor # 13 :

Customer Classification	Total Bills	Allocation Factor # 13
Residential	109,556.00	0.85235
Commercial	15,408.00	0.11987
Industrial	1,450.00	0.01128
Other Public Authority	1,517.50	0.01181
Other Water Utilities	269.00	0.00209
Private Fire Protection	334.00	0.00260
Total	128,534.50	1.00000

Allocation of Cost associated with Meter Reading Expenses

Allocation Factor # 14 :

Customer Classification	Total Metered Customers	Allocation Factor # 14
Residential	27,380.00	0.88649
Commercial	3,161.00	0.10234
Industrial	135.67	0.00439
Other Public Authority	186.88	0.00605
Other Water Utilities	22.42	0.00073
Total	30,885.96	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Adminstrative & General Expenses and Cash Working Capital Expenses

Allocation Factor # 15 :

Customer Classification	A & G Expenses	**Allocation Factor # 15**
Residential	1,320,547	0.53171
Commercial	370,523	0.14919
Industrial	313,881	0.12638
Other Public Authority	57,075	0.02298
Other Water Utilities	217,024	0.08738
Private Fire Protection	27,933	0.01125
Public Fire Protection	176,603	0.07111
Total	2,483,586	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Labor Related Taxes & Benefits

Allocation Factor # 16 :

Customer Classification	Labor Expenses	**Allocation Factor # 16**
Residential	1,218,098	0.52209
Commercial	349,186	0.14966
Industrial	298,494	0.12794
Other Public Authority	54,347	0.02329
Other Water Utilities	212,444	0.09105
Private Fire Protection	29,035	0.01244
Public Fire Protection	171,533	0.07352
Total	2,333,136	1.00000

Allocation of Cost associated with Misc. Plant & Other Rate Base

Allocation Factor # 17 :

Customer Classification	Original Cost Less Depreciation	**Allocation Factor # 17**
Residential	37,249,934	0.39196
Commercial	16,702,252	0.17575
Industrial	19,022,432	0.20016
Other Public Authority	2,806,331	0.02953
Other Water Utilities	13,402,883	0.14103
Private Fire Protection	658,040	0.00692
Public Fire Protection	5,192,956	0.05464
Total	95,034,828	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Allocation of Cost associated with Income Taxes & Return on Rate Base

Allocation Factor # 18 :

Customer Classification	Rate Base	Allocation Factor # 18
Residential	35,296,884.29	0.39254
Commercial	15,792,805.26	0.17564
Industrial	17,969,944.68	0.19985
Other Public Authority	2,652,758.91	0.02950
Other Water Utilities	12,661,155.91	0.14081
Private Fire Protection	624,514.46	0.00695
Public Fire Protection	4,920,217.47	0.05472
Total	89,918,281	1.00000

Allocation of Cost associated with Misc. Plant & Other Rate Base

Allocation Factor # 19 :

Customer Classification	Original Cost Less Depreciation	Allocation Factor # 19
Residential	37,249,934	0.39196
Commercial	16,702,252	0.17575
Industrial	19,022,432	0.20016
Other Public Authority	2,806,331	0.02953
Other Water Utilities	13,402,883	0.14103
Private Fire Protection	658,040	0.00692
Public Fire Protection	5,192,956	0.05464
Total	95,034,828	1.00000

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
Warrensburg District

Cost of Service by Class

DESCRIPTION	Totals	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	TOTAL
O & M Expenses	$762,788	$459,687	$118,240	$26,593	$75,918	$43,786	$14,573	$23,992	$762,788
Depreciation & Amortization	$336,301	$166,205	$58,874	$15,154	$43,243	$26,999	$6,108	$19,718	$336,301
Taxes	$194,821	$91,214	$36,223	$9,765	$27,628	$18,046	$3,285	$8,660	$194,821
Return on investment	$793,302	$374,573	$145,212	$38,757	$109,919	$71,166	$14,039	$39,636	$793,302
Uncollectables	$4,435	$4,435							
Income Taxes	$350,297	$165,400	$64,121	$17,114	$48,537	$31,425	$6,199	$17,502	$350,297
True-up Estimate	$0	$0.00	$0	$0.00	$0	$0.00	$0	$0.00	$0
TOTAL REQUIREMENT	$2,441,944	$1,261,515	$422,669	$107,384	$305,244	$191,422	$44,204	$109,507	$2,441,945
		58.92%	19.74%	5.02%	14.26%		2.06%		100.00%
Public Fire Redistributed	$109,507	$64,523	$21,618	$5,492	$15,612		$2,261		$109,507
Cost Of Service By Class	**$2,441,944**	**$1,326,038**	**$444,287**	**$112,876**	**$320,856**	**$191,422**	**$46,465**		**$2,441,945**
		$1,270,958	444,287	112,877	320,856	191,421	46,601	$2,387,000	

Warrensburg
Schedule WRH 1

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
Warrensburg District

REVENUE ANALYSIS

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

Line No.	Class	Sales CCF	Sales M Gals	Number of Customers	Present Rates Total Revenue	% to Total	Proposed Rates Total Revenue	% to Total	Dollar Increase	Total Revenue % Increase
3	(A)	(B)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
4										
5	Residential	478,464	358,848	5,312	$1,074,198	57.50%	$1,270,958	52.04%	$196,760	18.32%
6										
7	Commercial	246,262	184,696	597	334,836	17.92%	444,287	18.19%	109,451	32.69%
8										
9	Industrial	86,751	65,063	14	83,562	4.47%	112,877	4.62%	29,315	35.08%
10										
11	Other Public Authority	185,928	139,446	123	216,721	11.60%	320,856	13.14%	104,135	48.05%
12										
13	Sales for Resale	120,473	90,355	3	77,181	4.13%	191,421	7.84%	114,240	148.02%
14										
15	Private Fire				27,260	1.46%	46,601	1.91%	19,341	70.95%
16										
17	Miscellaneous	937	703		1,757	0.09%	2,459	0.10%	702	0.00%
18										
19	Total Water Sales	1,118,815	839,111		1,815,515	97.17%	2,389,459	97.84%	573,944	31.61%
20										
21										
22	Reconnect Charges				50,712	2.71%	50,712	2.08%	0	0.00%
23	Other Service Charge Revenues				1,584	0.08%	1,584	0.06%	0	–
24	Rents from Water Property				0	0.00%	0	0.00%	0	0.00%
25	Miscellaneous Revenues				324	0.02%	324	0.01%	0	0.00%
26										
27										
28	Total Pro Forma Operating Revenues				$1,868,135	99.98%	$2,442,079	99.99%	$573,944	30.72%

Warrensburg
Schedule WRH 2-1

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
Residential Revenues

Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Residential - Customer Charges:							
Monthly - Warrensburg							
5/8 inch	63,672.0	$5.94	$378,212	63,672.0	$7.08	$450,828	
3/4 inch	0.0	7.60	0	0.0	$9.06	0	
1 inch	72.0	10.77	775	72.0	$12.84	924	
1-1/2 inch	0.0	18.73	0	0.0	$22.33	0	
2 inch	0.0	28.28	0	0.0	$33.71	0	
3 inch	0.0	50.54	0	0.0	$60.24	0	
4 inch	0.0	82.34	0	0.0	$98.15	0	
6 inch	0.0	161.85	0	0.0	$192.93	0	
8 inch	0.0	257.26	0	0.0	$306.65	0	
Total Customer Meter Billings	63,744.0		378,987	63,744.0		451,752	19.20%
Residential - Consumption Charges							
Monthly CCF - Warrensburg							
First 134 CCF per month	470,442.4	$1.4661	689,716	470,442.4	$1.7276	812,731	
Next 2,533 CCF per month	3,049.0	$0.8213	2,504	3,049.0	$0.9678	2,951	
Next 4,000 CCF per month	4,198.0	$0.6338	2,661	4,198.0	$0.7469	3,135	
All over 6,667 per month	774.1	$0.4266	330	774.1	$0.5030	389	
Total Consumption Charges	478,463.5 (CCF)		695,211	478,463.5 (CCF)		819,206	17.84%
Reconciling Items	0.0		0	0		0	0.00%
Total Residential	358,848.0 (M Gals)		$1,074,198	358,848.0 (M Gals)		$1,270,958	18.32%

Warrensburg
Schedule WRH 2-2

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
Commercial Revenues

63	**Commercial - Customer Charges:**				**Commercial - Customer Charges:**				
64	**Monthly - Warrensburg**				**Monthly - Warrensburg**				
65	5/8 inch	5,244.0	$5.94	$31,149	5/8 inch	5,244.0	$7.08	$37,130	
66	3/4 inch	24.0	7.60	182	3/4 inch	24.0	9.06	217	
67	1 inch	804.0	10.77	8,659	1 inch	804.0	12.84	10,322	
68	1-1/2 inch	336.0	18.73	6,293	1-1/2 inch	336.0	22.33	7,502	
69	2 inch	720.0	28.28	20,362	2 inch	720.0	33.71	24,271	
70	3 inch	36.0	50.54	1,819	3 inch	*36.0*	*60.24*	*2,169*	
71	4 inch	0.0	82.34	0	4 inch	0.0	98.15	0	
72	6 inch	0.0	161.85	0	6 inch	0.0	192.93	0	
73	8 inch	0.0	257.26	0	8 inch	0.0	306.65	0	
74	Total Customer Meter Billings	7,164.0		68,464		7,164.0		81,611	19.20%
75									
76	**Commercial - Consumption Charges**				**Commercial - Consumption Charges**				
77	**Monthly CCF - Warrensburg**				**Monthly CCF - Warrensburg**				
78	First 134 CCF per month	134,265.4	$1.4661	196,847	First 134 CCF per month	*134,265.4*	*$1.9961*	*268,012*	
79	Next 2,533 CCF per month	53,480.9	$0.8213	43,924	Next 2,533 CCF per month	53,480.9	$1.1182	59,804	
80	Next 4,000 CCF per month	3,029.8	$0.6338	1,920	Next 4,000 CCF per month	3,029.8	$0.8630	2,615	
81	All over 6,667 per month	55485.6	$0.4268	23,681	All over 6,667 per month	55,485.6	$0.5811	32,245	
82	Total Consumption Charges	246,261.7 (CCF)		266,372		246,261.7 (CCF)		362,676	36.15%
83									
84	Reconciling Items	0		0		0		0	0.00%
85									
86	Total Commercial	*184,696.0 (M Gals)*		*$334,836*		183,711.0 (M Gals)		$444,287	32.69%

Warrensburg
Schedule WRH 2-3

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
Industrial Revenues

Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Industrial - Customer Charges:							
Monthly - Warrensburg							
5/8 inch	36.0	$5.94	$214	36.0	$7.08	$255	
3/4 inch	0.0	7.60	0	0.0	9.06	0	
1 inch	24.0	10.77	258	24.0	12.84	308	
1-1/2 inch	23.0	18.73	431	23.0	22.33	514	
2 inch	48.0	28.26	1,357	48.0	33.71	1,618	
3 inch	12.0	50.54	606	12.0	60.24	723	
4 inch	24.0	82.34	1,976	24.0	98.15	2,356	
6 inch	0.0	161.65	0	0.0	192.93	0	
8 inch	0.0	257.26	0	0.0	306.65	0	
Total Customer Meter Billings	167.0		4,842	167.0		5,774	19.25%
Industrial - Consumption Charges							
Monthly CCF - Warrensburg							
First 134 CCF per month	12,561.8	$1.4861	18,417	12,561.8	$1.9947	25,057	
Next 2,533 CCF per month	70,834.7	$0.8213	58,177	70,834.7	$1.1174	79,153	
Next 4,000 CCF per month	3,354.6	$0.6338	2,126	3,354.6	$0.8623	2,893	
All over 6,667 per month		$0.4268		0.0	$0.5807	0	
Total Consumption Charges	86,751.1	(CCF)	78,720	86,751.1	(CCF)	107,103	36.06%
Reconciling Items		(CCF)			(CCF)		
Total Industrial	*65,063.0*	*(M Gals)*	*$83,562*	65,063.0	(M Gals)	$112,877	35.08%

Warrensburg
Schedule WRH 2-4

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
OPA Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
120	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
121	**OPA - Customer Charges:**							
122	**Monthly - Warrensburg**							
123	5/8 inch	820.5	$5.94	$4,874	820.5	$7.08	$5,810	
124	3/4 inch	9.0	7.60	68	9.0	9.06	82	
125	1 inch	24.0	10.77	258	24.0	12.84	308	
126	1-1/2 inch	60.0	18.73	1,124	60.0	22.33	1,340	
127	2 inch	364.0	28.28	10,294	364.0	33.71	12,270	
128	3 inch	84.0	50.54	4,245	84.0	60.24	5,060	
129	4 inch	106.0	82.34	8,728	106.0	98.15	10,404	
130	6 inch	0.0	161.85	0	0.0	192.93	0	
131	8 inch	12.0	257.26	3,087	12.0	306.65	3,680	
132	Total Customer Meter Billings	1,479.5		32,878	1,479.5		38,954	19.21%
133								
134	**OPA - Consumption Charges**							
135	**Monthly CCF - Warrensburg**							
136	First 134 CCF per month	49,741.3	$1.4661	72,926	49,741.3	$2.2456	111,701	
137	Next 2,533 CCF per month	132,276.0	$0.8213	108,638	132,276.0	$1.2580	166,404	
138	Next 4,000 CCF per month	3,910.7	$0.6338	2,479	3,910.7	$0.9708	3,797	
139	All over 6,667 per month		$0.4268		0.0	$0.6538	0	
140	Total Consumption Charges	185,928.0 (CCF)		184,043	185,928.0 (CCF)		281,902	53.17%
141								
142	Reconciling Items	(CCF)			(CCF)			
143								
144	Total OPA	139,446.0 (M Gals)		$216,721	139,446.0 (M Gals)		$320,856	48.05%

Warrensburg
Schedule WRH 2-5

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
Resale Revenues

Line	Description	Units	Rate	Revenue	Description	Units	Rate	Revenue	%
150	**Resale - Customer Charges:**				**Resale - Customer Charges:**				
151	**Monthly - Warrensburg**				**Monthly - Warrensburg**				
152	5/8 inch	0.0	$5.94	$0	5/8 inch	0.0	$7.08	$0	
153	3/4 inch	0.0	7.60	0	3/4 inch	0.0	9.06	0	
154	1 inch	0.0	10.77	0	1 inch	0.0	12.84	0	
155	1-1/2 inch	0.0	18.73	0	1-1/2 inch	0.0	22.33	0	
156	2 inch	24.0	28.28	679	2 inch	24.0	33.71	809	
157	3 inch	0.0	50.54	0	3 inch	0.0	60.24	0	
158	4 inch	12.0	82.34	988	4 inch	12.0	98.15	1,178	
159	6 inch	0.0	161.85	0	6 inch	0.0	192.93	0	
160	8 inch	0.0	257.26	0	8 inch	0.0	306.65	0	
161	Total Customer Meter Billings	36.0		1,667		36.0		1,987	19.20%
162									
163	**Resale - Consumption Charges**				**Resale - Consumption Charges**				
164	**Monthly CCF - Warrensburg**				**Monthly CCF - Warrensburg**				
165	First 134 CCF per month	2,045.3	$1.4661	2,999	First 134 CCF per month	2,045.3	$3.6776	7,522	
166	Next 2,533 CCF per month	30,505.3	$0.8213	25,054	Next 2,533 CCF per month	30,505.3	$2.0603	62,849	
167	Next 4,000 CCF per month	48,000.0	$0.6338	30,422	Next 4,000 CCF per month	48,000.0	$1.5900	76,318	
168	All over 6,667 per month	39,922.7	$0.4268	17,039	All over 6,667 per month	39,922.7	$1.0707	42,745	
169	Total Consumption Charges	120,473.3	(CCF)	75,514		120,473.3	(CCF)	189,434	150.86%
170									
171	Reconciling Items	0.0	(CCF)	0		0.0	(CCF)	0	0.00%
172									
173	Total Resale	90,355.0	(M Gals)	$77,161		90,355.0	(M Gals)	$191,421	148.02%
174									

Warrensburg
Schedule WRH 2-6

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
Private Fire Service Revenues

Class/ Description	Present Services	Present Rates	Present Revenue	Proposed Services	Proposed Rates	Proposed Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Private Fire Service - Warrensburg		Annual			Annual			
2 inch diameter	1	$79.56	$80	1	$136.01	$136	$56	70.00%
3 inch diameter	0	136.68	0	0	$233.66	0	0	0.00%
4 inch diameter	16	216.84	3,469	16	$370.70	5,931	2,462	70.97%
6 inch diameter	28	444.72	12,452	28	$760.26	21,287	8,835	70.95%
8 inch diameter	11	765.24	8,418	11	$1,308.20	14,390	5,972	70.94%
10 inch diameter	1	1,176.24	1,176	1	$2,010.82	2,011	835	71.00%
12 inch diameter	0	1,677.12	0	0	$2,867.09	0	0	0.00%
	57		25,595	57		43,755	18,160	70.95%
Fire Hydrants	3	555.00	1,665	3	948.79	2,846	1,181	70.93%
	60		$27,260	60		$46,601	$19,341	70.95%

Class/ Description	Present Sales/Services	Present Rates	Present Revenue	Proposed Sales/Services	Proposed Rates	Proposed Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Miscellaneous Sales of Water - Warrensburg								
Plant Sales of Bulk Water	M Gals			M Gals				
	702.7	$2.50	$1,757	703	$3.50	$2,459	$702	39.95%
Hydrant Tag Sales - # of tags	0	$28.00	0	0	$28.00	0	0	0.00%
# of days	0	$17.00	0	0	$17.00	0	0	0.00%
Total Miscellaneous			$1,757			$2,459	$702	39.95%

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
Warrensburg District
Miscellaneous Revenues

	Present			Proposed				
Description	Number	Rates	Revenue	Number	Rates	Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Other Operating Revenues - Warrensburg								
Activation Fees for new connections:								
	1,857	$20.00	37,140	1,857	$20.00	37,140		
	1,857		37,140	1,857		37,140	$0	0.00%
Reconnection Fees:								
	339	$40.00	13,572	339	$40.00	13,572		
	339		13,572	339		13,572	0	0.00%
			$50,712			$50,712	$0	0.00%
Other Service Charge Revenues - Warrensburg								
Miscellaneous Revenue			$0			$0		
Insufficient Check Fee	132	$12.00	1,584	132	$12.00	1,584		
			$1,584			$1,584	$0	-
Rents from Water Properties								
Rents from antenna on water tanks			$0			$0	$0	0.00%
Miscellaneous Revenues								
2% Discount for paying Sales Tax on time			$324			$324	$0	0.00%

Warrensburg
Schedule WRH 2-8

MISSOURI AMERICAN WATER COMPANY
Warrensburg District
Case No. WR-2000-281
RESIDENTIAL BILL COMPARISON
5/8. IN. METER
USAGE IN Ccf's

Usage	Current Rate	Estimated District Rate	Difference	Percentage	
0.00	$5.94	$7.08	$1.14	19.2000%	
1.00	$7.41	$8.81	$1.40	18.9299%	
2.00	$8.87	$10.54	$1.66	18.7491%	
3.00	$10.34	$12.26	$1.92	18.6196%	
4.00	$11.80	$13.99	$2.19	18.5222%	
5.00	$13.27	$15.72	$2.45	18.4464%	
6.00	$14.74	$17.45	$2.71	18.3856%	
7.00	$16.20	$19.17	$2.97	18.3359%	
8.00	$17.67	$20.90	$3.23	18.2944%	AVG. USAGE
9.00	$19.13	$22.63	$3.49	18.2592%	
10.00	$20.60	$24.36	$3.76	18.2291%	
11.00	$22.07	$26.08	$4.02	18.2029%	
12.00	$23.53	$27.81	$4.28	18.1801%	
13.00	$25.00	$29.54	$4.54	18.1599%	
14.00	$26.47	$31.27	$4.80	18.1419%	

Current Rates

Customer Charge	$5.94	
Blocks:	1st	
Commodity Charge:	$1.4661	per Ccf

Estimated District Rates

Customer Charge:	$7.08	
Blocks:	1st	
Commodity Charge:	$1.7276	per Ccf

Warrensburg
Schedule WRH 3

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
Warrensburg District

Cost per Ccf Old Rates	Cost per Ccf Proposed Rates	
$2.24510	$2.65633	Residential
$1.35968	$1.80413	Commercial
$0.96324	$1.30116	Industrial
$1.16562	$1.72570	Other Public Authority
$0.64065	$1.58891	Sales for Resale

MISSOURI AMERICAN WATER COMPANY
WR-2000-281
St. Joseph District

Cost of Service by Class - Office of the Public Counsel

DESCRIPTION	Totals	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	OTHER PUB. AUTH.	OTHER WATER UTIL.	PRIVATE FIRE	PUBLIC FIRE	TOTAL
O & M Expenses	$5,438,499	$2,750,939	$844,292	$793,371	$132,005	$524,162	$53,932	$339,799	$5,438,499
Depreciation & Amortization	$1,624,896	$686,332	$267,020	$281,378	$44,339	$198,817	$14,088	$132,922	$1,624,896
Taxes	$516,368	$199,133	$87,467	$95,843	$14,975	$70,754	$5,758	$42,438	$516,368
Return on Investment	$4,262,371	$1,698,972	$721,927	$792,128	$121,701	$568,006	$39,362	$320,274	$4,262,371
Uncollectables	$17,854	$17,854							
Income Taxes	$903,574	$360,163	$153,040	$167,922	$25,799	$120,411	$8,344	$67,894	$903,574
True-up Estimate	$0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0
TOTAL REQUIREMENT	$12,763,562	$5,713,393	$2,073,746	$2,130,642	$338,819	$1,482,149	$121,485	$903,328	$12,763,563
		55.05%	19.98%	20.53%	3.26%		1.17%		100.00%
Public Fire Redistributed	$903,328	$497,305	$180,503	$185,455	$29,491		$10,574		$903,328
Cost Of Service By Class	**$12,763,562**	**$6,210,698**	**$2,254,249**	**$2,316,098**	**$368,311**	**$1,482,149**	**$132,059**		**$12,763,563**
Revenue Generation - Proposed Rates		**$6,016,681**	**2,254,249**	**2,316,097**	**368,311**	**1,482,149**	**132,059**		**$12,569,546**
		$194,017							

St. Joseph
Schedule WRH 1

St. Joseph
Schedule WRH OPC 1

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

REVENUE ANALYSIS

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

Line No.	Class (A)	Sales CCF (B)	Sales M Gals (B)	Number of Customers (C)	Present Rates Total Revenue (D)	% to Total (E)	Proposed Rates Total Revenue (F)	% to Total (G)	Dollar Increase (H)	Total Revenue % Increase (I)
5	Residential	2,461,171	1,845,876	27,351	$5,592,992	56.00%	$6,016,681	47.13%	$423,689	7.58%
7	Commercial	1,302,916	977,187	3,222	1,885,452	18.87%	2,254,249	17.65%	368,797	19.56%
9	Industrial	1,775,737	1,331,802	136	1,222,456	12.23%	2,316,097	18.14%	1,093,641	89.46%
11	*Other Public Authority*	*216,423*	*162,317*	187	269,030	2.68%	368,311	2.88%	99,281	36.90%
13	Sales for Resale	1,003,399	752,550	22	643,900	6.44%	1,482,149	11.60%	838,249	130.18%
15	Private Fire				181,203	1.80%	132,059	1.02%	(49,144)	-27.12%
17	Miscellaneous	5,141	3,856		9,639	0.09%	12,530	0.09%	2,891	29.99%
19	Total Water Sales	6,764,786	5,073,590	30,918	9,804,672	98.11%	12,582,076	98.51%	2,777,404	28.33%
22	Reconnect Charges				170,440	1.70%	170,440	1.33%	0	0.00%
23	Other Service Charge Revenues				5,796	0.05%	5,796	0.04%	0	--
24	Rents from Water Property				1,003	0.00%	1,003	0.00%	0	0.00%
25	Miscellaneous Revenues				4,247	0.03%	4,247	0.02%	0	0.00%
28	Total Pro Forma Operating Revenues				$9,986,158	99.89%	$12,763,562	99.90%	$2,777,404	27.81%

St. Joseph
Schedule WRH OPC 2-1

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Residential Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
33	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
34	**Residential - Customer Charges:**							
35	**Monthly - St. Joseph**							
36	5/8 inch	216.0	$5.94	$1,283	216.0	$7.08	$1,529	
37	3/4 inch	0.0	7.60	0	0.0	$9.06	0	
38	1 inch	12.0	10.77	129	12.0	$12.84	154	
39	1-1/2 inch	0.0	18.73	0	0.0	$22.33	0	
40	2 inch	0.0	28.28	0	0.0	$33.71	0	
41	3 inch	0.0	50.54	0	0.0	$60.24	0	
42	4 inch	0.0	82.34	0	0.0	$98.15	0	
43	6 inch	0.0	161.65	0	0.0	$192.93	0	
44	8 inch	0.0	257.26	0	0.0	$306.65	0	
45	Sub-total Monthly	228.0		1,412	228.0		1,683	19.19%
46	**Quarterly - St. Joseph**							
47	5/8 inch	105,396.0	$17.82	$1,878,157	105,396.0	$21.24	$2,238,763	
48	3/4 inch	2,292.0	22.80	52,258	2,292.0	$27.18	62,291	
49	1 inch	1,568.0	32.31	50,662	1,568.0	$38.51	60,389	
50	1-1/2 inch	20.0	56.19	1,124	20.0	$66.96	1,340	
51	2 inch	48.0	84.84	4,072	48.0	$101.13	4,854	
52	3 inch	4.0	151.62	606	4.0	$180.73	723	
53	4 inch	0.0	247.02	0	0.0	$294.45	0	
54	6 inch	0.0	485.55	0	0.0	$578.78	0	
55	8 inch	0.0	771.78	0	0.0	$919.96	0	
56	Sub-total Quarterly	109,328.0		1,986,879	109,328.0		2,368,360	19.20%
57	Total Customer Meter Billings	109,556.0		$1,988,291	109,556.0		$2,370,043	19.20%
58								
59	**Residential - Consumption Charges**							
60	**Monthly CCF - St. Joseph**							
61	First 134 CCF per month	1,706	$1.4661	2,501	1,706	$1.4832	2,530	
62	Next 2,533 CCF per month	4	$0.8213	3	4	$0.8309	3	
63	Next 4,000 CCF per month		$0.6338		0	$0.6412	0	
64	All over 6,667 per month		$0.4268		0	$0.4318	0	
65	Sub-total Monthly	1,710 (CCF)		2,504	1,710 (CCF)		2,533	1.16%
66	**Quarterly CCF - St. Joseph**							
67	First 402 CCF per month	2,453,850	$1.4661	3,597,589	2,453,850	$1.4832	3,639,443	
68	Next 7,598 CCF per month	5,611	$0.8213	4,608	5,611	$0.8309	4,662	
69	Next 12,000 CCF per month	0	$0.6338	0	0	$0.6412	0	
70	All over 20,000 per month	0	$0.4268	0	0	$0.4318	0	
71	Sub-total Quarterly	2,459,461 (CCF)		3,602,197	2,459,461 (CCF)		3,644,105	1.16%
72	Total Consumption Charges	2,461,171 (CCF)		3,604,701	2,461,171 (CCF)		3,646,638	1.16%
73								
74	Reconciling Items	0		0	0		0	0.00%
75								
76	Total Residential	1,845,878 (M Gals)		$5,592,992	1,845,878 (M Gals)		$6,016,681	7.58%

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Commercial Revenues

		Present			Proposed			
79	Class/							
80	Description	Meters	Rates	Revenue	Meters	Rates	Revenue	
81	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
82	**Commercial - Customer Charges:**							
83	**Monthly - St. Joseph**							
84	5/8 inch	264.0	$5.94	$1,568	264.0	$7.08	$1,869	
85	3/4 inch	168.0	7.60	1,277	168.0	9.06	1,522	
86	1 inch	576.0	10.77	6,204	576.0	12.84	7,395	
87	1-1/2 inch	648.0	18.73	12,137	648.0	22.33	14,467	
88	2 inch	1,980.0	28.28	55,994	1,980.0	33.71	66,745	
89	3 inch	48.0	50.54	2,426	48.0	60.24	2,892	
90	4 inch	84.0	82.34	6,917	84.0	98.15	8,245	
91	6 inch	12.0	161.85	1,942	12.0	192.93	2,315	
92	8 inch	0.0	257.26	0	0.0	306.65	0	
93	Sub-total Monthly	3,780.0		88,465	3,780.0		105,450	19.20%
94	**Quarterly - St. Joseph**							
95	5/8 inch	9,708.0	$17.82	$172,997	9,708.0	$21.24	$206,212	
96	3/4 inch	540.0	22.80	12,312	540.0	27.18	14,676	
97	1 inch	1,076.0	32.31	34,766	1,076.0	38.51	41,441	
98	1-1/2 inch	132.0	56.19	7,417	132.0	66.98	8,841	
99	2 inch	172.0	84.84	14,592	172.0	101.13	17,394	
100	3 inch	0.0	151.62	0	0.0	180.73	0	
101	4 inch	0.0	247.02	0	0.0	294.45	0	
102	6 inch	0.0	485.55	0	0.0	578.78	0	
103	8 inch	0.0	771.78	0	0.0	919.96	0	
104	Sub-total Quarterly	11,628.0		242,084	11,628.0		288,564	19.20%
105	Total Customer Meter Billings	15,408.0		$330,549	15,408.0		$394,014	19.20%
106								
107	**Commercial - Consumption Charges**							
108	***Monthly CCF - St. Joseph***							
109	First 134 CCF per month	75,229	$1.4661	110,293	75,229	$1.7540	131,951	
110	Next 2,533 CCF per month	46,622	$0.8213	38,291	46,622	$0.9826	45,810	
111	Next 4,000 CCF per month	5,179	$0.6338	3,282	5,179	$0.7583	3,927	
112	All over 6,667 per month	350.5	$0.4268	150	351	$0.5106	179	
113	Sub-total Monthly	127,380 (CCF)		152,016	127,380 (CCF)		181,867	19.64%
114	**Quarterly CCF - St. Joseph**							
115	First 402 CCF per month	694,256	$1.4661	1,017,848	694,256	$1.7540	1,217,716	
116	Next 7,598 CCF per month	430,254	$0.8213	353,368	430,254	$0.9826	422,761	
117	Next 12,000 CCF per month	47,791	$0.6338	30,290	47,791	$0.7583	36,239	
118	All over 20,000 per month	3,235	$0.4268	1,381	3,235	$0.5106	1,652	
119	Sub-total Quarterly	1,175,536 (CCF)		1,402,887	1,175,536 (CCF)		1,678,368	19.64%
120	Total Consumption Charges	1,302,916 (CCF)		1,554,903	1,302,916 (CCF)		1,860,235	19.64%
121								
122	Reconciling Items	0			0		0	0.00%
123								
124	Total Commercial	977,187 (M Gals)		$1,885,452	977,187 (M Gals)		$2,254,249	19.56%

St. Joseph
Schedule WRH OPC 2-3

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Industrial Revenues

Line	Class/ Description	Present Meters	Present Rates	Present Revenue
129	(A)	(B)	(C)	(D)
130	**Industrial - Customer Charges:**			
131	**Monthly - St. Joseph**			
132	5/8 inch	12.0	$5.94	$71
133	3/4 inch	12.0	7.60	91
134	1 inch	204.0	10.77	2,197
135	1-1/2 inch	60.0	18.73	1,124
136	2 inch	861.0	28.28	24,349
137	3 inch	12.0	50.54	606
138	4 inch	176.0	82.34	14,492
139	6 inch	24.0	161.85	3,884
140	8 inch	0.0	257.26	0
141	Sub-total Monthly	1,361.0		46,814
142	**Quarterly - St. Joseph**			
143	5/8 inch	29.0	$17.82	$517
144	3/4 inch	12.0	22.80	274
145	1 inch	28.0	32.31	905
146	1-1/2 inch	8.0	56.19	450
147	2 inch	12.0	84.84	1,018
148	3 inch	0.0	151.62	0
149	4 inch	0.0	247.02	0
150	6 inch	0.0	485.55	0
151	8 inch	0.0	771.78	0
152	Sub-total Quarterly	69.0		3,164
153	Total Customer Meter Billings	1,450.0		$49,978
154				
155	**Industrial - Consumption Charges**			
156	**Monthly CCF - St. Joseph**			
157	First 134 CCF per month	83,991.3	$1.4661	123,140
158	Next 2,533 CCF per month	603,445.3	$0.8213	495,610
159	Next 4,000 CCF per month	431,117.3	$0.6338	273,242
160	All over 6,667 per month	657,182.7	$0.4268	280,486
161	Sub-total Monthly	1,775,736.6 (CCF)		1,172,478
162	**Quarterly CCF - St. Joseph**			
163	First 3,000 CCF per quarter	0	$1.4661	0
164	All over 3,000 CCF per month	0	$0.8213	0
165	Next 12,000 CCF per month	0	$0.6338	0
166	All over 20,000 per month	0	$0.4268	0
167	Sub-total Quarterly	0 (CCF)		0
168	Total Consumption Charges	1,775,737 (CCF)		1,172,478
169				
170	Reconciling Items	(CCF)		
171				
172	Total Industrial	1,331,802 (M Gals)		$1,222,456

Description	Proposed Meters	Proposed Rates	Proposed Revenue	
	(E)	(F)	(G)	
Industrial - Customer Charges:				
Monthly - St. Joseph				
5/8 inch	12.0	$7.08	$85	
3/4 inch	12.0	9.06	109	
1 inch	204.0	12.84	2,619	
1-1/2 inch	60.0	22.33	1,340	
2 inch	861.0	33.71	29,024	
3 inch	12.0	60.24	723	
4 inch	176.0	98.15	17,274	
6 inch	24.0	192.93	4,630	
8 inch	0.0	306.65	0	
	1,361.0		55,804	19.20%
Quarterly - St. Joseph				
5/8 inch	29.0	$21.24	$616	
3/4 inch	12.0	27.18	326	
1 inch	28.0	38.51	1,078	
1-1/2 inch	8.0	66.98	536	
2 inch	12.0	101.13	1,214	
3 inch	0.0	180.73	0	
4 inch	0.0	294.45	0	
6 inch	0.0	578.78	0	
8 inch	0.0	919.96	0	
	69.0		3,770	19.15%
	1,450.0		$59,574	19.20%
Industrial - Consumption Charges				
Monthly CCF - St. Joseph				
First 134 CCF per month	83,991.3	$2.8215	236,985	
Next 2,533 CCF per month	603,445.3	$1.5806	953,823	
Next 4,000 CCF per month	431,117.3	$1.2198	525,881	
All over 6,667 per month	657,182.7	$0.8214	539,834	
	1,775,737 (CCF)		2,256,523	92.46%
Quarterly CCF - St. Joseph				
First 402 CCF per month	0	$2.8215	0	
Next 7,598 CCF per month	0	$1.5806	0	
Next 12,000 CCF per month	0	$1.2198	0	
All over 20,000 per month	0	$0.8214	0	
	0 (CCF)		0	
	1,775,737 (CCF)		2,256,523	92.46%
	0 (CCF)		0	
	1,331,802 (M Gals)		$2,316,097	89.46%

St. Joseph
Schedule WRH OPC 2-4

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
OPA Revenues

Class/ Description	Present Meters	Present Rates	Present Revenue	Proposed Meters	Proposed Rates	Proposed Revenue	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
OPA - Customer Charges:							
Monthly - St. Joseph							
5/8 inch	125.0	$5.94	$743	125.0	$7.08	$885	
3/4 inch	42.5	7.60	323	42.5	9.06	385	
1 inch	202.0	10.77	2,176	202.0	12.84	2,593	
1-1/2 inch	103.5	18.73	1,939	103.5	22.33	2,311	
2 inch	595.5	28.28	16,841	595.5	33.71	20,074	
3 inch	6.5	50.54	329	6.5	60.24	392	
4 inch	71.0	82.34	5,846	71.0	98.15	6,969	
6 inch	9.0	161.85	1,457	9.0	192.93	1,736	
8 inch	0.0	257.26	0	0.0	306.65	0	
Sub-total Monthly	1,155.0		29,654	1,155.0		35,345	19.19%
Quarterly - St. Joseph							
5/8 inch	121.0	$17.82	$2,156	121.0	$21.24	$2,570	
3/4 inch	33.5	22.80	764	33.5	27.18	910	
1 inch	65.5	32.31	2,116	65.5	38.51	2,523	
1-1/2 inch	34.5	56.19	1,939	34.5	66.98	2,311	
2 inch	108.0	84.84	9,163	108.0	101.13	10,922	
3 inch	0.0	151.62	0	0.0	180.73	0	
4 inch	0.0	247.02	0	0.0	294.45	0	
6 inch	0.0	485.55	0	0.0	578.78	0	
8 inch	0.0	771.78	0	0.0	919.98	0	
Sub-total Quarterly	362.5		16,138	362.5		19,236	19.20%
Total Customer Meter Billings	1,517.5		$45,792	1,517.5		$54,581	19.19%
OPA - Consumption Charges							
Monthly CCF - St. Joseph							
First 134 CCF per month	78,680	$1.4661	115,353	78,680	$2.0604	162,111	
Next 2,533 CCF per month	109,780	$0.8213	90,162	109,780	$1.1542	126,711	
Next 4,000 CCF per month	27,963	$0.6338	17,723	27,963	$0.8907	24,908	
All over 6,667 per month	0	$0.4268	0	0	$0.5998	0	
Sub-total Monthly	216,423 (CCF)		223,238	216,423 (CCF)		313,730	40.54%
Quarterly CCF - St. Joseph							
First 402 CCF per month	0	$1.4661	0	0	$2.0604	0	
Next 7,598 CCF per month	0	$0.8213	0	0	$1.1542	0	
Next 12,000 CCF per month	0	$0.6338	0	0	$0.8907	0	
All over 20,000 per month	0	$0.4268	0	0	$0.5998	0	
Sub-total Quarterly	0 (CCF)		0	0 (CCF)		0	
Total Consumption Charges	216,423 (CCF)		223,238	216,423 (CCF)		313,730	40.54%
Reconciling Items	(CCF)			(CCF)		0	
Total OPA	162,317 (M Gals)		$269,030	162,317 (M Gals)		$368,311	36.90%

St. Joseph
Schedule WRH OPC 2-5

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Resale Revenues

Class/ Description	Present			Proposed		
	Meters	Rates	Revenue	Meters	Rates	Revenue
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Resale - Customer Charges:						
Monthly - St. Joseph						
5/8 inch	0.0	$5.94	$0	0.0	$7.08	$0
3/4 inch	0.0	7.60	0	0.0	9.06	0
1 inch	0.0	10.77	0	0.0	12.84	0
1-1/2 inch	0.0	18.73	0	0.0	22.33	0
2 inch	156.0	28.28	4,412	156.0	33.71	5,259
3 inch	5.0	50.54	253	5.0	60.24	301
4 inch	72.0	82.34	5,928	72.0	98.15	7,067
6 inch	24.0	161.85	3,884	24.0	192.93	4,630
8 inch	12.0	257.26	3,087	12.0	306.65	3,680
Total Customer Meter Billings	269.0		17,564	269.0		20,937
Resale - Consumption Charges						
Monthly CCF - St. Joseph						
First 134 CCF per month	14,931.4	$1.4661	21,891	14,931	$3.4202	51,069
Next 2,533 CCF per month	288,870.7	$0.8213	237,250	288,871	$1.9160	553,481
Next 4,000 CCF per month	331,430.7	$0.6338	210,061	331,431	$1.4786	490,066
All over 6,667 per month	368,166.7	$0.4268	157,134	368,167	$0.9957	366,596
Total Consumption Charges	1,003,399.5 (CCF)		626,336	1,003,399 (CCF)		1,461,212
Reconciling Items	0.0 (CCF)		0	0 (CCF)		0
Total Resale	752,550.0 (M Gals)		$643,900	752,550 (M Gals)		$1,482,149

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Private Fire Service Revenues

Class/ Description	Present Services	Present Rates	Present Revenue	Proposed Services	Proposed Rates	Proposed Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Private Fire Service - St. Joseph		Annual			Annual			
2 inch diameter	3	$79.56	$239	3	$57.98	$174	($65)	-27.20%
3 inch diameter	1	136.68	137	1	$99.61	100	(37)	-27.01%
4 inch diameter	57	216.84	12,360	57	$158.03	9,008	(3,352)	-27.12%
6 inch diameter	108	444.72	48,030	108	$324.11	35,004	(13,026)	-27.12%
8 inch diameter	84	765.24	64,280	84	$557.70	46,847	(17,433)	-27.12%
10 inch diameter	9	1,176.24	10,586	9	$857.23	7,715	(2,871)	-27.12%
12 inch diameter	5	1,677.12	8,386	5	$1,222.27	6,111	(2,275)	-27.13%
	287		144,018	287		104,959	(39,059)	-27.12%
Fire Hydrants	67	555.00	37,185	67	404.46	27,100	(10,065)	-27.12%
	334		$181,203	334		$132,059	($49,144)	-27.12%

Class/ Description	Present Sales/Services	Present Rates	Present Revenue	Proposed Sales/Services	Proposed Rates	Proposed Revenue	*Increase*	*% Increase*
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Miscellaneous Sales of Water - St. Joseph								
Plant Sales of Bulk Water	M Gals			M Gals				
	3,856	$2.50	$9,639	3,856	$3.25	$12,530	$2,891	29.99%
Hydrant Tag Sales - # of tags	0	*$28.00*	*0*	*0*	$28.00	0	0	0.00%
# of days	0	$17.00	0	0	$17.00	0	0	0.00%
Total Miscellaneous			$9,639			$12,530	$2,891	29.99%

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District
Miscellaneous Revenues

Description	Present			Proposed				
Description	Number	Rates	Revenue	Number	Rates	Revenue	Increase	% Increase
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Other Operating Revenues - St. Joseph								
Activation Fees for new connections:								
	4,815	$20.00	96,300	4,815	$20.00	96,300		
	4,815		96,300	4,815		96,300	$0	-
Reconnection Fees:								
	1,854	$40.00	74,140	1,854	$40.00	74,140		
	1,854		74,140	1,854		74,140	0	0.00%
			$170,440			$170,440	$0	0.00%
Other Service Charge Revenues - St. Joseph								
Miscellaneous Revenue			$0			$0		
Insufficient Check Fee	483	$12.00	5,796	483	$12.00	5,796		
			$5,796			$5,796	$0	–
Rents from Water Properties								
Rents from antenna on water tanks			$1,003			$1,003	$0	0.00%
Miscellaneous Revenues								
2% Discount for paying Sales Tax on time			$4,247			$4,247	$0	0.00%

MISSOURI AMERICAN WATER COMPANY

St. Joseph - Monthly

Case No. WR-2000-281

RESIDENTIAL BILL COMPARISON

5/8. IN. METER

USAGE IN Ccf's

Usage	Current Rate	Estimated District Rate	Difference	Percentage
0.00	$5.94	$7.08	$1.14	19.2000%
1.00	$7.41	$8.56	$1.16	15.6295%
2.00	$8.87	$10.05	$1.17	13.2390%
3.00	$10.34	$11.53	$1.19	11.5266%
4.00	$11.80	$13.01	$1.21	10.2395%
5.00	$13.27	$14.50	$1.23	9.2367%
6.00	$14.74	$15.98	$1.24	8.4336%
7.00	$16.20	$17.46	$1.26	7.7757%
8.00	$17.67	$18.95	$1.28	7.2270%
9.00	$19.13	$20.43	$1.29	6.7625%
10.00	$20.60	$21.91	$1.31	6.3640%
11.00	$22.07	$23.40	$1.33	6.0185%
12.00	$23.53	$24.88	$1.35	5.7160%
13.00	$25.00	$26.36	$1.36	5.4490%
14.00	$26.47	$27.84	$1.38	5.2116%

AVG. USAGE

Current Rates

Customer Charge	$5.94
Blocks:	1st
Commodity Charge:	$1.4661 per Ccf

Estimated District Rates

Customer Charge:	$7.08
Blocks:	1st
Commodity Charge:	$1.4832 per Ccf

St. Joseph
Schedule WRH OPC 3

MISSOURI AMERICAN WATER COMPANY
Case No. WR-2000-281
St. Joseph District

Cost per Ccf Old Rates	Cost per Ccf Proposed Rates	Cost per Ccf Increase	
$2.27249	$2.44464	$0.17215	Residential
$1.44710	$1.73016	$0.28306	Commercial
$0.68842	$1.30430	$0.61588	Industrial
$1.24308	$1.70181	$0.45874	Other Public Authority
$0.64172	$1.47713	$0.83541	Sales for Resale