

BRUNSWICK WATER

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 423,030	63.2%	\$ 194,035	56.5%	\$ 423,030	63.2%	\$ 228,995	118.0%
Commercial	122,400	18.3%	\$ 58,687	17.1%	\$ 122,400	18.3%	63,713	108.6%
Industrial	4,099	0.6%	\$ 1,968	0.6%	\$ 4,099	0.6%	2,131	108.3%
Public Authority	16,118	2.4%	\$ 8,919	2.6%	\$ 16,118	2.4%	7,199	80.7%
Sales for Resale	99,781	14.9%	\$ 69,529	20.2%	\$ 99,781	14.9%	30,252	0.0%
Private Fire Service	4,126	0.6%	\$ 10,567	3.1%	\$ 4,127	0.6%	(6,440)	-60.9%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	669,554	100.0%	343,705	100.1%	669,555	100.0%	325,850	94.8%
Other Revenues	3,279		3,279		3,279		-	0.0%
Total	\$ 672,833		\$ 346,984		\$ 672,834		\$ 325,850	93.9%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

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

Case No. WR-2008-0311

STAFF - BRUNSWICK

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	14,882	\$194,035	14,882	\$423,030	\$228,995	118.02%
5	Commercial	5,568	58,687	5,568	122,400	63,713	108.56%
6	Industrial	32	1,968	32	4,099	2,131	108.28%
7	Other Public Authority	747	8,919	747	16,118	7,199	80.72%
8	Other Water Utilities	7,591	69,529	7,591	99,781	30,252	43.51%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	10,567	0	4,127	(6,440)	-60.94%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>28,821</u>	<u>343,705</u>	<u>28,821</u>	<u>669,555</u>	<u>\$325,850</u>	<u>94.81%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		3,279		3,279	0	0.00%
18	Returned Check Charge				0	0	0.00%
19	Application Fee				0	0	0.00%
20	Miscellaneous Other Revenue				0	0	0.00%
21	Rents from Water Property				0	0	0.00%
22							
23							
24			<u>\$346,984</u>		<u>\$672,834</u>	<u>325,850</u>	<u>93.91%</u>
25							
26							
27							
28							
29							
30							

Test Year Operating Revenues at Present Rates vs Proposed Rates

12 Month Updated Test Period Ending October 31, 2009

Missouri Public Service Commission

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Company: Missouri-American Water Company

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District: Brunswick

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	4,200		\$15.71	\$65,982	4,200		\$ 41.40	\$173,899	\$107,917	163.56%
5	3/4" Monthly	0		\$20.11	0	0		\$ 50.61	0	0	0.00%
6	1" Monthly	12		\$28.50	342	12		\$ 63.73	765	423	123.68%
7	1-1/2" Monthly	0		\$49.56	0	0		\$ 121.01	0	0	0.00%
8	2" Monthly	0		\$74.82	0	0		\$ 147.87	0	0	0.00%
9	3" Monthly	0		\$133.71	0	0		\$ 602.21	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0		\$ 918.87	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0		\$ 1,511.55	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0		\$ 3,503.62	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15		4,212									
16											
17	<u>Volumetric Charges:</u>										
18	First Block		14,882	\$8.5814	127,711		14,882	\$16.6887	248,366	120,655	94.48%
19	Second Block		0	\$8.5814	0		0	\$16.6887	0	0	0.00%
20	Third Block		0	\$8.5814	0		0	\$16.6887	0	0	0.00%
21	Fourth Block		0	\$8.5814	0		0	\$16.6887	0	0	0.00%
22											
23											
24	Total		<u>14,882</u>		<u>\$194,035</u>		<u>14,882</u>		<u>\$423,030</u>	<u>\$228,995</u>	<u>118.02%</u>
25											
26											
27											
28											
29											
30											
31											
32											
33											

Test Year Operating Revenues at Present Rates vs Proposed Rates

12 Month Updated Test Period Ending October 31, 2009

Missouri Public Service Commission

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Company: Missouri-American Water Company

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Commercial:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	684		\$15.71	\$10,746	684	\$ 41.40	\$28,321	\$17,575	163.55%
5	3/4" Monthly	0		\$20.11	0	0	\$ 50.61	0	0	0.00%
6	1" Monthly	84		\$28.50	2,394	84	\$ 63.73	5,354	2,960	123.64%
7	1-1/2" Monthly	0		\$49.56	0	0	\$ 121.01	0	0	0.00%
8	2" Monthly	48		\$74.82	3,591	48	\$ 147.87	7,098	3,507	97.66%
9	3" Monthly	0		\$133.71	0	0	\$ 602.21	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0	\$ 918.87	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0	\$ 1,511.55	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0	\$ 3,503.62	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		4,923	\$7.9394	39,085	4,923	\$14.6587	72,164	33,079	84.63%
19	Second Block		646	\$4.4478	2,871	646	\$14.6587	9,463	6,592	229.61%
20	Third Block		0	\$3.4325	0	0	14.6587	0	0	0.00%
21	Fourth Block		0	\$2.3114	0	0	14.6587	0	0	0.00%
22										
23										
24	Total		<u>5,568</u>		<u>\$58,687</u>	<u>5,568</u>		<u>\$122,400</u>	<u>\$63,713</u>	<u>108.56%</u>
25										
26										
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28										
29										
30										

Test Year Operating Revenues at Present Rates vs Proposed Rates

12 Month Updated Test Period Ending October 31, 2009

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$15.71	\$0	0		\$ 41.40	\$0	\$0	0.00%
5	3/4" Monthly	0		\$20.11	0	0		\$ 50.61	0	0	0.00%
6	1" Monthly	24		\$28.50	684	24		\$ 63.73	1,530	846	123.68%
7	1-1/2" Monthly	0		\$49.56	0	0		\$ 121.01	0	0	0.00%
8	2" Monthly	12		\$74.82	898	12		\$ 147.87	1,774	876	97.55%
9	3" Monthly	0		\$133.71	0	0		\$ 602.21	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0		\$ 918.87	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0		\$ 1,511.55	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0		\$ 3,503.62	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		32	\$12.2559	386		31.5	\$25.2433	795	409	105.96%
19	Second Block		0	\$6.8656	0		0	25.2433	0	0	0.00%
20	Third Block		0	\$5.2983	0		0	25.2433	0	0	0.00%
21	Fourth Block		0	\$3.5681	0		0	25.2433	0	0	0.00%
22											
23											
24	Total		<u>32</u>		<u>\$1,968</u>		<u>32</u>		<u>\$4,099</u>	<u>\$2,131</u>	<u>108.28%</u>
25											
26											
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28											
29											
30											

Test Year Operating Revenues at Present Rates vs Proposed Rates

12 Month Updated Test Period Ending October 31, 2009

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Other Public Authority:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	84		\$15.71	\$1,320	84	\$ 41.40	\$3,478	\$2,158	163.48%
5	3/4" Monthly	0		\$20.11	0	0	\$ 50.61	0	0	0.00%
6	1" Monthly	0		\$28.50	0	0	\$ 63.73	0	0	0.00%
7	1-1/2" Monthly	0		\$49.56	0	0	\$ 121.01	0	0	0.00%
8	2" Monthly	12		\$74.82	898	12	\$ 147.87	1,774	876	97.55%
9	3" Monthly	0		\$133.71	0	0	\$ 602.21	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0	\$ 918.87	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0	\$ 1,511.55	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0	\$ 3,503.62	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		747.3	\$8.9679	6,702	747.3	\$14.5408	10,866	4,164	62.13%
19	Second Block		0	\$5.0238	0	0	14.5408	0	0	0.00%
20	Third Block		0	\$3.8772	0	0	14.5408	0	0	0.00%
21	Fourth Block		0	\$2.6108	0	0	14.5408	0	0	0.00%
22										
23										
24	Total		<u>747</u>		<u>\$8,920</u>	<u>747</u>		<u>\$16,118</u>	<u>\$7,198</u>	<u>80.70%</u>
25										
26										
27										
28										
29										
30										

Test Year Operating Revenues at Present Rates vs Proposed Rates

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	12		\$15.71	\$189	12	\$	41.40	\$497	\$308	162.96%
5	3/4" Monthly	0		\$20.11	0	0	\$	50.61	0	0	0.00%
6	1" Monthly	12		\$28.50	342	12	\$	63.73	765	423	123.68%
7	1-1/2" Monthly	0		\$49.56	0	0	\$	121.01	0	0	0.00%
8	2" Monthly	12		\$74.82	898	12	\$	147.87	1,774	876	97.55%
9	3" Monthly	0		\$133.71	0	0	\$	602.21	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0	\$	918.87	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0	\$	1,511.55	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0	\$	3,503.62	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,200.0	\$14.2459	17,095	1,200	\$	12.7446	15,293	(1,802)	-10.54%
19	Second Block		6,391.1	\$7.9807	51,005	6,391	\$	12.7446	81,452	30,447	59.69%
20	Third Block		0	\$6.1589	0	0	\$	12.7446	0	0	0.00%
21	Fourth Block		0	\$4.1474	0	0	\$	12.7446	0	0	0.00%
22											
23											
24	Total		<u>7,591</u>		<u>\$69,529</u>	<u>7,591</u>			<u>\$99,781</u>	<u>\$30,252</u>	<u>43.51%</u>
25											
26											
27											
28											
29											
30											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	36.00	\$231.71	\$8,339	90.47	\$3,257	(\$5,082)	-60.94%
5								
6	2"	0.00	33.21	0	12.97	0	0	0.00%
7								
8	3"	0.00	57.07	0	22.28	0	0	0.00%
9								
10	4"	0.00	90.54	0	35.35	0	0	0.00%
11								
12	6"	12.00	185.68	2,228	72.50	870	(1,358)	-60.95%
13								
14	8"	0.00	319.47	0	124.73	0	0	0.00%
15								
16	10"	0.00	491.08	0	191.74	0	0	0.00%
17								
18	12"	0.00	700.20	0	273.38	0	0	0.00%
19								
20								
21								
22	Total	<u>48.00</u>		<u>\$10,567</u>		<u>\$4,127</u>	<u>(\$6,440)</u>	<u>-60.94%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>58</u>	0.00	<u>0</u>	58.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ 2,199	\$ 1,165	\$ 393	\$ 2	\$ 52	\$ 570	\$ 1	\$ 16
Labor & Exp Oper SS	2	475	\$ 252	\$ 85	\$ 0	\$ 11	\$ 123	\$ 0	\$ 4
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		2,674	1,416	478	2	64	694	1	20
Misc Exp Oper SS	2	5,831	3,088	1,041	4	139	1,513	2	44
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	227	120	41	0	5	59	0	2
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		6,058	3,208	1,082	4	144	1,571	2	45
TOTAL SS EXPENSE		8,732	4,624	1,560	6	208	2,265	3	65
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	8,692	4,432	1,658	10	223	2,261	5	103
Labor & Exp Oper Pump	6	33,593	15,134	5,106	20	682	7,417	259	4,975
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		42,285	19,566	6,765	30	904	9,678	264	5,079

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Super & Eng Maint P	6	130	59	20	0	3	29	1	19
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	24,079	10,848	3,660	14	489	5,317	185	3,566
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		24,209	10,906	3,680	15	491	5,345	186	3,585
TOTAL PUMPING EXPENSES		66,494	30,472	10,444	44	1,396	15,023	450	8,664
WATER TREATMENT									
Super & Eng Oper WT	2	13,168	6,974	2,352	9	313	3,416	5	99
Chemicals	1	8,366	4,266	1,596	9	214	2,176	5	100
Labor & Exp Oper WT	2	6,736	3,567	1,203	5	160	1,747	3	51
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	581	308	104	0	14	151	0	4
Misc Exp Oper WT	1	3,000	1,530	572	3	77	780	2	36
Misc Exp Oper WT	2	1,094	579	195	1	26	284	0	8
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		32,945	17,224	6,023	28	805	8,554	15	297
Super & Eng Maint WT	2	13,109	6,943	2,341	9	312	3,400	5	98
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	2,055	1,088	367	1	49	533	1	15
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		15,164	8,031	2,708	11	361	3,934	6	114
TOTAL WT EXPENSE		48,109	25,255	8,731	38	1,165	12,487	22	411
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	2,262	608	181	1	24	291	57	1,100
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	1,948	523	156	1	21	251	49	947
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	4,029	1,083	323	1	43	519	102	1,958

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)
Misc Exp Oper TD	11	385	103	31	0	4	50	10	187
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		8,624	2,317	691	3	92	1,110	219	4,192
Super & Eng Maint TD	12	2,134	1,618	396	35	52	32	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	56,612	42,929	10,507	940	1,381	855	0	0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
		0							
TOTAL T & D EXPENSE - MAINTENANCE		58,746	44,547	10,903	975	1,433	887	0	0
TOTAL T & D EXPENSE		67,370	46,864	11,594	978	1,526	1,997	219	4,192
CUSTOMER ACCOUNTS									
Supervision CA	13	2,199	1,766	342	15	40	15	20	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,108	1,693	328	15	39	15	19	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	2,548	2,046	396	18	47	18	23	0
Misc Cust Accts Exp CA	13	5,065	4,068	788	35	93	35	47	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		11,920	9,573	1,855	82	218	82	110	0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	21,431	12,509	3,564	133	469	3,127	92	1,537
Other Supplies & Exp AG	15	4	2	1	0	0	1	0	0
Other Supplies & Exp AG	15	9,326	5,444	1,551	58	204	1,361	40	669
Other Supplies & Exp AG	15	7,231	4,221	1,203	45	158	1,055	31	518
Mgmt Fees-Coporate/Shared Service Center	15	(22,131)	(12,918)	(3,680)	(137)	(485)	(3,229)	(95)	(1,587)
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	1,679	980	279	10	37	245	7	120
Outside Services AG	15	61,684	36,005	10,258	382	1,351	9,000	265	4,423
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0	0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	17,444	10,182	2,901	108	382	2,545	75	1,251
Property Insurance	15	7,583	4,426	1,261	47	166	1,106	33	544
Injuries & Damages	16	734	428	122	5	16	105	3	55
Employee Pension & Benefits	16	11,247	6,563	1,868	72	246	1,613	49	836
Employee Pension & Benefits	16	42,895	25,029	7,125	275	939	6,151	189	3,187
Employee Pension & Benefits	16	34,332	20,033	5,703	220	752	4,923	151	2,551
Reg Commision Exp	15	949	554	158	6	21	138	4	68
Rents AG	15	226	132	38	1	5	33	1	16
Goodwill Advertising Exp	15	(12)	(7)	(2)	(0)	(0)	(2)	(0)	(1)
Misc Exp AG	15	7,411	4,326	1,232	46	162	1,081	32	531
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		202,033	117,909	33,580	1,270	4,425	29,254	878	14,718
General Plant Maint AG	15	(768)	(448)	(128)	(5)	(17)	(112)	(3)	(55)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(768)	(448)	(128)	(5)	(17)	(112)	(3)	(55)
TOTAL A & G EXPENSE		201,265	117,461	33,453	1,266	4,408	29,142	874	14,663
Total Operation & Maintenance Expenses		403,890	234,249	67,636	2,414	8,921	60,997	1,678	27,995

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	566	300	101	0	13	147	0	4
Struct & Imp P	6	1,039	468	158	1	21	229	8	154
Struct & Imp WT	2	4,631	2,453	827	3	110	1,201	2	35
Struct & Imp TD	7	632	170	51	0	7	81	16	307
Struct & Imp Offices	15	2,383	1,391	396	15	52	348	10	171
Struct & Imp Store,Shop,Gar	15	12	7	2	0	0	2	0	1
Struct & Imp Misc	15	426	249	71	3	9	62	2	31
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	30	16	5	0	1	8	0	0
Wells & Springs	2	4,158	2,202	743	3	99	1,079	2	31
Supply Mains	2	1,431	758	256	1	34	371	1	11
Power Generation Equip Othe	6	31	14	5	0	1	7	0	5
Pump Equip Electric	6	2,827	1,274	430	2	57	624	22	419
Pump Equip Other	6	371	167	56	0	8	82	3	55
WT Equip Non-Media	2	8,039	4,257	1,436	6	191	2,085	3	60
Dist Reservoirs & Standpipe	5	1,190	417	124	0	17	200	21	410
Elevated Tanks & Standpipes	5	539	189	56	0	8	90	10	186
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	3,426	921	274	1	37	441	87	1,665
TD Mains 4 & Less "	4	920	247	74	0	10	118	23	447
TD Mains 6 to 8" "	4	6,351	1,707	509	2	68	817	161	3,087
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Services	10	9,031	7,061	1,475	89	182	85	140	0
Meters Bronze Case	9	1,303	988	242	22	32	20	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	758	575	141	13	18	11	0	0
Meters Other-Rem Rdr Unts	9	277	210	51	5	7	4	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,958	0	0	0	0	0	0	1,958
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	110	64	18	1	2	16	0	8
Comp & Periph Equip	15	2,279	1,330	379	14	50	333	10	163
Computer Software	15	2,498	1,458	415	15	55	364	11	179
Comp Software Personal	15	2,154	1,257	358	13	47	314	9	154
Data Handling Equipment	15	2,796	1,632	465	17	61	408	12	200

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Other Office Equipment	15	203	118	34	1	4	30	1	15
Trans Equip Lt Duty Trks	15	2,243	1,309	373	14	49	327	10	161
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24	14	4	0	1	4	0	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	641	374	107	4	14	94	3	46
Tools, Shop, Garage Equip	15	1,751	1,022	291	11	38	255	8	126
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,722	912	308	1	41	447	1	13
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	260	152	43	2	6	38	1	19
Comm Equip Non-Telephone	15	723	422	120	4	16	105	3	52
Comm Equip Telephone	15	4	2	1	0	0	1	0	0
Misc Equipment	15	9,600	5,604	1,596	60	210	1,401	41	688
Other Tangible Property	15	1,227	716	204	8	27	179	5	88
Total Depreciation Expense		80,564	42,427	12,199	330	1,603	12,428	626	10,950
Amort-Other UP	18	126	63	18	1	2	18	1	23
Taxes Other Than Income									
Utility Reg Assessment Fee	19	2,417	1,336	384	13	51	358	15	261
Property Taxes	18	26,650	13,354	3,776	115	496	3,720	267	4,922
FUTA	16	7,469	4,358	1,241	48	164	1,071	33	555
FICA	16	1,153	673	192	7	25	165	5	86
SUTA	16	313	183	52	2	7	45	1	23
Other Taxes & Licenses	15	535	312	89	3	12	78	2	38
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		38,537	20,217	5,733	188	754	5,438	323	5,885
Required Current Income Taxes	18	18,210	9,125	2,580	78	339	2,542	182	3,363
Utility Income Available for Return	18	131,506	65,898	18,634	565	2,446	18,358	1,315	24,289
Total Cost of Service		672,833	371,978	106,801	3,577	14,064	99,781	4,126	72,506
Less: Other Water Revenues	19	3,279	3,279	0	0	0	0	0	0
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		3,279	3,279	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 669,554	\$ 368,699	\$ 106,801	\$ 3,577	\$ 14,064	\$ 99,781	\$ 4,126	\$ 72,506
Reallocation of Public Fire	20		54,330	15,599	522	2,054			(72,506)
Total		\$ 669,554	\$ 423,030	\$ 122,400	\$ 4,099	\$ 16,118	\$ 99,781	\$ 4,126	\$ -
			\$ 3,279						1
			<u>\$ 426,309</u>						\$ -

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
RATE BASE									
Organization	17	\$ 189	\$ 91	\$ 26	\$ 1	\$ 3	\$ 26	\$ 2	\$ 40
Franchises	17	1,092	525	148	4	19	151	12	231
Land & Land Rights-SSP	2	11,981	6,345	2,140	8	285	3,108	5	90
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	1,468	777	262	1	35	381	1	11
Land & Ld Rights TD	7	575	155	46	0	6	74	15	280
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	19,552	10,355	3,492	14	465	5,072	8	147
Struct & Imp P	6	50,687	22,834	7,704	30	1,029	11,192	390	7,507
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	138,870	73,546	24,802	97	3,305	36,023	56	1,042
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	20,985	5,639	1,681	6	225	2,701	533	10,201
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	95,737	55,882	15,921	594	2,097	13,968	412	6,864
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	439	256	73	3	10	64	2	31
Struct & Imp Misc	15	16,710	9,754	2,779	104	366	2,438	72	1,198
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	156,622	82,947	27,973	110	3,728	40,628	63	1,175
Infiltration Galleries & Tunnels	2	1,749	926	312	1	42	454	1	13
Supply Mains	2	46,745	24,756	8,349	33	1,113	12,126	19	351
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,262	569	192	1	26	279	10	187
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	69,577	31,344	10,576	42	1,412	15,363	536	10,304
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	18,463	8,318	2,806	11	375	4,077	142	2,734
WT Equip Non-Media	2	97,065	51,406	17,336	68	2,310	25,179	39	728
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WT Equip Filter Media	5	68,970	24,181	7,214	28	966	11,580	1,241	23,760
Dist Reservoirs & Standpipe	5	31,923	11,192	3,339	13	447	5,360	575	10,997
Elevated Tanks & Standpipes	5	21,004	7,364	2,197	8	294	3,527	378	7,236
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	124,810	33,536	9,997	37	1,335	16,063	3,170	60,670
TD Mains 4 & Less "	4	67,755	18,206	5,427	20	725	8,720	1,721	32,936
TD Mains 6 to 8" "	4	439,459	118,083	35,201	132	4,702	56,558	11,162	213,621
TD Mains 10 to 16" "	3	428	193	65	0	9	95	3	63
TD Mains 18 & Grtr "	3	84	38	13	0	2	19	1	12
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	292,945	229,054	47,838	2,871	5,888	2,754	4,541	0
Meters Bronze Case	9	49,363	37,432	9,162	819	1,204	745	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	15,276	11,584	2,835	254	373	231	0	0
Meters Other-Rem Rdr Unts	9	10,920	8,281	2,027	181	266	165	0	0
Meter Installations	9	103,340	78,363	19,180	1,715	2,521	1,560	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	77,594	0	0	0	0	0	0	77,594
Other P/E Intangible	15	5,731	3,345	953	36	126	836	25	411
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	2,038	1,190	339	13	45	297	9	146
Comp & Periph Equip	15	8,891	5,190	1,479	55	195	1,297	38	637
Computer Software	15	6,219	3,630	1,034	39	136	907	27	446
Comp Software Personal	15	7,840	4,576	1,304	49	172	1,144	34	562
Data Handling Equipment	15	34,610	20,202	5,756	215	758	5,050	149	2,482
Other Office Equipment	15	1,866	1,089	310	12	41	272	8	134
Trans Equip Lt Duty Trks	15	12,662	7,391	2,106	79	277	1,847	54	908
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	6	2	0	0	1	0	1
Trans Equip Other	15	(12,484)	(7,287)	(2,076)	(77)	(273)	(1,821)	(54)	(895)
Stores Equipment	15	13,808	8,060	2,296	86	302	2,015	59	990
Tools,Shop,Garage Equip	15	25,997	15,174	4,323	161	569	3,793	112	1,864
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	20,254	10,727	3,617	14	482	5,254	8	152
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	2,731	1,594	454	17	60	398	12	196
Comm Equip Non-Telephone	15	3,365	1,964	560	21	74	491	14	241
Remote Control & Instrument	15	5,517	3,220	917	34	121	805	24	396
Misc Equipment	15	108,933	63,584	18,116	675	2,386	15,893	468	7,810
Other Tangible Property	17	17,295	8,322	2,349	66	308	2,399	195	3,656
Total Utility Plant in Service		2,318,922	1,115,907	314,951	8,698	41,360	321,556	26,290	490,160

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(5)	(5)	(7)				Private (9)	Public (10)
Other Rate Base Items												
Add:												
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0	0	0
Cash Working Capital	15	33,968	19,827	5,649	211	744	4,956	146	2,436	146	6	2,436
Materials and Supplies	15	1,331	777	221	8	29	194	6	95	6	6	95
Prepayments	15	1,377	804	229	9	30	201	6	99	6	6	99
Pension/OPEB Tracker	16	6,131	3,577	1,018	39	134	879	27	456	27	27	456
Security Deferral AAO	17	0	0	0	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	18,942	9,115	2,572	72	337	2,627	214	4,004	214	214	4,004
Less:												
Tax & Interest Offsets	17	5,322	2,561	723	20	95	738	60	1,125	60	60	1,125
CIAC	17	152,024	73,154	20,645	578	2,706	21,086	1,718	32,138	1,718	1,718	32,138
Pensions & misc. changes	16	560,462	327,030	93,093	3,587	12,274	80,370	2,466	41,642	2,466	2,466	41,642
Total Other Rate Base Elements		779,557	436,845	124,150	4,523	16,350	111,052	4,643	81,995	4,643	4,643	81,995
Total Original Cost Measure of Value		\$ 3,098,479	\$ 1,552,751	\$ 439,101	\$ 13,222	\$ 57,710	\$ 432,608	\$ 30,933	\$ 572,154	\$ 30,933	\$ 30,933	\$ 572,154

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification					Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		1,948	523	156	1	21	251	49	947	0.0
	FACTOR 11		0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
T&D Mnt BASIS FOR FACTOR 12		0	0	0	0	0	0	0	0	0.0
	FACTOR 12		0.7583	0.1856	0.0166	0.0244	0.0151	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15		182,567	106,561	30,357	1,127	4,000	26,638	792	13,094	0.0
	FACTOR 15		0.5837	0.1663	0.0062	0.0219	0.1459	0.0043	0.0717	1.0000
LABOR BASIS FOR FACTOR 16		192,791	112,497	32,025	1,232	4,223	27,639	845	14,332	0.0
	FACTOR 16		0.5835	0.1661	0.0064	0.0219	0.1434	0.0044	0.0743	1.0000
UPIS BASIS FOR FACTOR 17		2,300,346	1,106,968	312,428	8,628	41,029	318,980	26,080	486,233	0.0
	FACTOR 17		0.4812	0.1358	0.0038	0.0178	0.1387	0.0113	0.2114	1.0000
RATE BASE BASIS FOR FACTOR 18		3,098,479	1,552,751	439,101	13,222	57,710	432,608	30,933	572,154	0.0
	FACTOR 18		0.5011	0.1417	0.0043	0.0186	0.1396	0.0100	0.1847	1.0000
TOTAL COS BASIS FOR FACTOR 19		669,467	370,088	106,259	3,558	13,993	99,284	4,107	72,178	0.0
	FACTOR 19		0.5529	0.1587	0.0053	0.0209	0.1483	0.0061	0.1078	1.0000
COS w/o Fire Factor 20		496,420	371,978	106,801	3,577	14,064				0
	FACTOR 20		0.7493	0.2151	0.0072	0.0283				1.0000

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.5099	0.1908	0.0011	0.0256	0.2601	0.0006	0.0119	1.0000
2	0.5296	0.1786	0.0007	0.0238	0.2594	0.0004	0.0075	1.0000
3	0.4505	0.1520	0.0006	0.0203	0.2208	0.0077	0.1481	1.0000
4	0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
5	0.3506	0.1046	0.0004	0.0140	0.1679	0.0180	0.3445	1.0000
6	0.4505	0.1520	0.0006	0.0203	0.2208	0.0077	0.1481	1.0000
7	0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7583	0.1856	0.0166	0.0244	0.0151	-	-	1.0000
10	0.7819	0.1633	0.0098	0.0201	0.0094	0.0155	-	1.0000
11	0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
12	0.7583	0.1856	0.0166	0.0244	0.0151	-	-	1.0000
13	0.8031	0.1556	0.0069	0.0183	0.0069	0.0092	-	1.0000
14	0.8107	0.1570	0.0069	0.0185	0.0069	-	-	1.0000
15	0.5837	0.1663	0.0062	0.0219	0.1459	0.0043	0.0717	1.0000
16	0.5835	0.1661	0.0064	0.0219	0.1434	0.0044	0.0743	1.0000
17	0.4812	0.1358	0.0038	0.0178	0.1387	0.0113	0.2114	1.0000
18	0.5011	0.1417	0.0043	0.0186	0.1396	0.0100	0.1847	1.0000
19	0.5529	0.1587	0.0053	0.0209	0.1483	0.0061	0.1078	1.0000
20	0.7493	0.2151	0.0072	0.0283	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	2,199	1,374	807	0	0	0	17
Labor & Exp Oper SS	2	475	297	174	0	0	0	4
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		2,674	1,671	982	0	0	0	21
Misc Exp Oper SS	2	5,831	3,644	2,141	0	0	0	46
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	227	142	83	0	0	0	2
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		6,058	3,786	2,224	0	0	0	48
TOTAL SS EXPENSE		8,732	5,458	3,206	0	0	0	69
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	8,692	8,583	0	0	0	0	109
Labor & Exp Oper Pump	6	33,593	17,868	10,491	0	0	0	5,234
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		42,285	26,451	10,491	0	0	0	5,342
Super & Eng Maint P	6	130	69	41	0	0	0	20
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	24,079	12,808	7,520	0	0	0	3,752
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		24,209	12,877	7,560	0	0	0	3,772
TOTAL PUMPING EXPENSES		66,494	39,328	18,052	0	0	0	9,114
WATER TREATMENT								
Super & Eng Oper WT	2	13,168	8,230	4,834	0	0	0	104
Chemicals	1	8,366	8,261	0	0	0	0	105
Labor & Exp Oper WT	2	6,736	4,210	2,473	0	0	0	53
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	581	363	213	0	0	0	5
Misc Exp Oper WT	1	3,000	2,963	0	0	0	0	38
Misc Exp Oper WT	2	1,094	684	402	0	0	0	9
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		32,945	24,711	7,922	0	0	0	313
Super & Eng Maint WT	2	13,109	8,193	4,812	0	0	0	104
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	2,055	1,284	754	0	0	0	16
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		15,164	9,478	5,567	0	0	0	120

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TOTAL WT EXPENSE		48,109	34,188	13,488	0	0	0	432
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	2,262	342	0	763	0	0	1,157
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	1,948	295	0	657	0	0	996
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	4,029	610	0	1,358	0	0	2,061
Misc Exp Oper TD	11	385	58	0	130	0	0	197
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		8,624	1,306	0	2,907	0	0	4,411
Super & Eng Maint TD	12	2,134	0	0	0	2,134	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	56,612	0	0	0	56,612	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0
Misc Maint TD	0	0	0	0	0	0	0	0
Amort Def Maint TD	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		58,746	0	0	0	58,746	0	0
TOTAL T & D EXPENSE		67,370	1,306	0	2,907	58,746	0	4,411
CUSTOMER ACCOUNTS								
Supervision CA	13	2,199	0	0	0	0	2,179	20
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,108	0	0	0	0	2,089	19
Cust Rec & Collection CA	13	0	0	0	0	0	0	0
Uncollectible Accts	13	2,548	0	0	0	0	2,525	23
Misc Cust Accts Exp CA	13	5,065	0	0	0	0	5,018	47
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		11,920	0	0	0	0	11,810	110
ADMINISTRATIVE AND GENERAL EXPENSES								
Salaries AG	15	21,431	7,098	4,078	341	6,896	1,387	1,631
Other Supplies & Exp AG	15	4	1	1	0	1	0	0
Other Supplies & Exp AG	15	9,326	3,089	1,775	148	3,001	603	710
Other Supplies & Exp AG	15	7,231	2,395	1,376	115	2,327	468	550
Mgmt Fees-Coporate/Shared Service Center	15	(22,131)	(7,330)	(4,212)	(352)	(7,122)	(1,432)	(1,684)
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	1,679	556	320	27	540	109	128
Outside Services AG	15	61,684	20,430	11,738	981	19,850	3,991	4,694

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Outside Services AG	15	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0
Ins Other Oper AG	15	17,444	5,777	3,320	277	5,613	0	1,129
Property Insurance	15	7,583	2,511	1,443	121	2,440	0	491
Injuries & Damages	16	734	238	137	12	249	0	40
Employee Pension & Benefits	16	11,247	3,650	2,095	181	3,816	0	620
Employee Pension & Benefits	16	42,895	13,919	7,991	691	14,554	0	2,364
Employee Pension & Benefits	16	34,332	11,141	6,396	553	11,649	0	1,892
Reg Commision Exp	15	949	314	181	15	305	0	61
Rents AG	15	226	75	43	4	73	0	15
Goodwill Advertising Exp	15	(12)	(4)	(2)	(0)	(4)	0	(1)
Misc Exp AG	15	7,411	2,455	1,410	118	2,385	0	479
Research & Development	15	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		202,033	66,316	38,090	3,230	66,575	0	12,215
General Plant Maint AG	15	(768)	(254)	(146)	(12)	(247)	0	(50)
General Plant Maint AG	15	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(768)	(254)	(146)	(12)	(247)	0	(50)
TOTAL A & G EXPENSE		201,265	66,061	37,944	3,218	66,328	0	12,165
Total Operation & Maintenance Expenses		403,890	146,341	72,689	6,125	125,074	0	23,976
DEPRECIATION EXPENSE								
Struct & Imp SS	2	566	354	208	0	0	0	4
Struct & Imp P	6	1,039	553	324	0	0	0	162
Struct & Imp WT	2	4,631	2,894	1,700	0	0	0	37
Struct & Imp TD	7	632	96	0	213	0	0	323
Struct & Imp Offices	15	2,383	789	453	38	767	0	154
Struct & Imp Store,Shop,Gar	15	12	4	2	0	4	0	1
Struct & Imp Misc	15	426	141	81	7	137	0	28
Collect & Impounding	1	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	30	19	11	0	0	0	0
Wells & Springs	2	4,158	2,599	1,526	0	0	0	33
Supply Mains	2	1,431	894	525	0	0	0	11
Power Generation Equip Othe	6	31	16	10	0	0	0	5
Pump Equip Electric	6	2,827	1,504	883	0	0	0	440
Pump Equip Other	6	371	197	116	0	0	0	58
WT Equip Non-Media	2	8,039	5,024	2,951	0	0	0	64
Dist Reservoirs & Standpipe	5	1,190	235	0	524	0	0	431
Elevated Tanks & Standpipes	5	539	106	0	237	0	0	195
Ground Level Facilities	5	0	0	0	0	0	0	0
TD Mains Not Classified by	4	3,426	519	0	1,155	0	0	1,752
TD Mains 4 & Less	4	920	139	0	310	0	0	470
TD Mains 6 to 8"	4	6,351	962	0	2,142	0	0	3,248
TD Mains 10 to 16"	3	0	0	0	0	0	0	0
TD Mains 18 & Grtr	3	0	0	0	0	0	0	0
Services	10	9,031	0	0	0	8,891	0	140
Meters Bronze Case	9	1,303	0	0	0	1,303	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	758	0	0	0	758	0	0
Meters Other-Rem Rdr Unts	9	277	0	0	0	277	0	0
Meter Installations	9	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	1,958	0	0	0	0	0	1,958
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0
Office Furniture & Equip	15	110	36	21	2	35	0	7
Comp & Periph Equip	15	2,279	755	434	36	733	0	147
Computer Software	15	2,498	827	475	40	804	0	162
Comp Software Personal	15	2,154	713	410	34	693	0	139

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Data Handling Equipment	15	2,796	926	532	44	900	0	181	213
Other Office Equipment	15	203	67	39	3	65	0	13	15
Trans Equip Lt Duty Trks	15	2,243	743	427	36	722	0	145	171
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24	8	5	0	8	0	2	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	641	212	122	10	206	0	41	49
Tools,Shop,Garage Equip	15	1,751	580	333	28	563	0	113	133
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,722	1,076	632	0	0	0	0	14
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	260	86	49	4	84	0	17	20
Comm Equip Non-Telephone	15	723	239	138	11	233	0	47	55
Comm Equip Telephone	15	4	1	1	0	1	0	0	0
Misc Equipment	15	9,600	3,180	1,827	153	3,089	0	621	731
Other Tangible Property	15	1,227	406	233	20	395	0	79	93
Total Depreciation Expense		80,564	26,903	14,469	5,047	11,778	8,891	1,898	11,578
Amort-Other UP	18	126	35	17	13	21	13	2	25
Taxes Other Than Income									
Utility Reg Assessment Fee	19	2,417	814	408	105	611	96	107	275
Property Taxes	18	26,650	7,462	3,675	2,692	4,448	2,692	496	5,186
FUTA	16	7,469	2,424	1,391	120	2,534	0	412	588
FICA	16	1,153	374	215	19	391	0	64	91
SUTA	16	313	102	58	5	106	0	17	25
Other Taxes & Licenses	15	535	177	102	9	172	0	35	41
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		38,537	11,353	5,850	2,949	8,262	2,788	1,129	6,205
Required Current Income Taxes	18	18,210	5,099	2,511	1,839	3,039	1,839	339	3,544
Utility Income Available for Return	18	131,506	36,822	18,135	13,282	21,948	13,282	2,446	25,591
Total Cost of Service		672,833	226,553	113,671	29,256	170,123	26,813	29,790	76,627
Less: Other Water Revenues	19	3,279	3,279	0	0	0	0	0	0
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		3,279	3,279	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		676,112	229,832	113,671	29,256	170,123	26,813	29,790	76,627
Reallocation of Public Fire	20	0	44,454	22,310	5,742	0	0	0	(72,506)
Total		\$ 676,112	\$ 274,285	\$ 135,981	\$ 34,998	\$ 170,123	\$ 26,813	\$ 29,790	\$ 4,121
			28,821			464	442	5,244	
			9,517			366.80	60.64	5.68	
						30.57	5.05	41.30	
RATE BASE									
Organization	17	189	51	24	23	24	24	2	42
Franchises	17	1,092	294	138	133	137	137	10	243
Land & Ld Rights SS	2	11,981	7,488	4,398	0	0	0	0	95
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	1,468	918	539	0	0	0	0	12
Land & Ld Rights TD	7	575	87	0	194	0	0	0	294
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	19,552	12,220	7,178	0	0	0	0	154
Struct & Imp P	6	50,687	26,960	15,830	0	0	0	0	7,897
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0
Struct & Imp WT	2	138,870	86,794	50,979	0	0	0	1,097
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0
Struct & Imp TD	7	20,985	3,177	0	7,076	0	0	10,732
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0
Struct & Imp Offices	15	95,737	31,708	18,219	1,522	30,808	6,194	7,286
Struct & Imp Leasehold	15	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	439	145	84	7	141	0	33
Struct & Imp Misc	15	16,710	5,534	3,180	266	5,377	1,081	1,272
Collect & Impounding	1	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0
Wells & Springs	2	156,622	97,889	57,496	0	0	0	1,237
Supply Mains	2	1,749	1,093	642	0	0	0	14
Supply Mains Nth Pit (STL)	2	46,745	29,216	17,160	0	0	0	369
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,262	671	394	0	0	0	197
Boiler Plant Equipment P	6	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0
Pump Equip Electric	6	69,577	37,008	21,729	0	0	0	10,840
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL	6	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0
Pump Equip Other	6	18,463	9,820	5,766	0	0	0	2,877
WT Equip Non-Media	2	97,065	60,666	35,633	0	0	0	767
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0
WT Equip Filter Media	5	68,970	13,622	0	30,347	0	0	25,002
Dist Reservoirs & Standpipe	5	31,923	6,305	0	14,046	0	0	11,572
Elevated Tanks & Standpipes	5	21,004	4,148	0	9,242	0	0	7,614
Ground Level Facilities	5	0	0	0	0	0	0	0
TD Mains Not Classified by	7	124,810	18,896	0	42,086	0	0	63,828
TD Mains 4 & Less "	4	67,755	10,258	0	22,847	0	0	34,650
TD Mains 6 to 8" "	4	439,459	66,534	0	148,186	0	0	224,739
TD Mains 10 to 16" "	3	428	228	134	0	0	0	67
TD Mains 18 & Grtr "	3	84	45	26	0	0	0	13
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0
Services	10	292,945	0	0	0	288,404	0	4,541
Meters Bronze Case	9	49,363	0	0	49,363	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	15,276	0	0	15,276	0	0	0
Meters Other-Rem Rdr Unts	9	10,920	0	0	10,920	0	0	0
Meter Installations	9	103,340	0	0	103,340	0	0	0

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Meter Installation Other	9	0	0	0	0	0	0	0	
Hydrants	8	77,594	0	0	0	0	0	77,594	
Other P/E Intangible	15	5,731	1,898	1,091	91	1,844	371	436	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	
Office Furniture & Equip	15	2,038	675	388	32	656	132	155	
Comp & Periph Equip	15	8,891	2,945	1,692	141	2,861	575	677	
Computer Software	15	6,219	2,060	1,183	99	2,001	402	473	
Comp Software Personal	15	7,840	2,597	1,492	125	2,523	507	597	
Data Handling Equipment	15	34,610	11,463	6,586	550	11,137	2,239	2,634	
Other Office Equipment	15	1,866	618	355	30	600	121	142	
Trans Equip Lt Duty Trks	15	12,662	4,194	2,410	201	4,075	819	964	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	
Trans Equip Autos	15	10	3	2	0	3	1	1	
Trans Equip Other	15	(12,484)	(4,135)	(2,376)	(198)	(4,017)	(808)	(950)	
Stores Equipment	15	13,808	4,573	2,628	220	4,443	893	1,051	
Tools,Shop,Garage Equip	15	25,997	8,610	4,947	413	8,366	1,682	1,978	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	20,254	12,659	7,435	0	0	0	160	
Laboratory Equip Other	2	0	0	0	0	0	0	0	
Power Operated Equipment	15	2,731	905	520	43	879	177	208	
Comm Equip Non-Telephone	15	3,365	1,114	640	54	1,083	218	256	
Comm Equip Telephone	15	5,517	1,827	1,050	88	1,775	357	420	
Misc Equipment	15	108,933	36,079	20,730	1,732	35,055	7,048	8,290	
Other Tangible Property	17	17,295	4,658	2,181	2,101	2,169	166	3,852	
Total Utility Plant in Service		2,318,922	624,517	292,501	281,696	290,840	22,216	516,418	
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
Cash Working Capital	15	33,968	11,250	6,464	540	10,931	2,198	2,585	
Materials and Supplies	15	1,331	441	253	21	428	86	101	
Prepayments	15	1,377	456	262	22	443	89	105	
OPEB's Contributed to External Fund	16	6,131	1,990	1,142	99	2,080	338	483	
Premature Retirement	17	0	0	0	0	0	0	0	
Regulatory Deferrals	17	18,942	5,101	2,389	2,301	2,375	182	4,218	
Less:									
Accumulated Deferred ITC (3%)	17	5,322	1,433	671	647	667	51	1,185	
Deferred Income Taxes	17	152,024	40,940	19,170	18,471	19,064	1,459	33,856	
Pensions	16	560,462	181,870	104,414	9,023	190,165	30,881	44,108	
Total Other Rate Base Elements		779,557	243,481	134,766	31,124	226,154	35,285	86,641	
Total Original Cost Measure of Value		\$ 3,098,479	\$ 867,998	\$ 427,266	\$ 312,820	\$ 516,994	\$ 312,840	\$ 57,501	\$ 603,060

MISSOURI-AMERICAN WATER COMPANY

BRUNSWICK DISTRICT

OST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	1,948	295	0	657	0	0	0	996	0.0
FACTOR 11		0.1514	0.0000	0.3371	0.0000	0.0000	0.0000	0.5115	1.0000
T&D Mnt BASIS FOR FACTOR 12	0	0	0	0	0	0	0	0	0.0
FACTOR 12		0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15	182,567	60,472	34,745	2,907	58,746	0	11,810	13,885	0.0
FACTOR 15		0.3312	0.1903	0.0159	0.3218	0.0000	0.0647	0.0761	1.0000
LABOR BASIS FOR FACTOR 16	192,791	62,566	35,922	3,106	65,395	0	10,623	15,178	0.0
FACTOR 16		0.3245	0.1863	0.0161	0.3393	0.0000	0.0551	0.0787	1.0000
UPIS BASIS FOR FACTOR 17	2,300,346	619,514	290,158	279,439	288,511	288,404	22,038	512,281	0.0
FACTOR 17		0.2693	0.1261	0.1215	0.1254	0.1254	0.0096	0.2227	1.0000
RATE BASE BASIS FOR FACTOR 18	3,098,479	867,998	427,266	312,820	516,994	312,840	57,501	603,060	0.0
FACTOR 18		0.2800	0.1379	0.1010	0.1669	0.1010	0.0186	0.1946	1.0000
TOTAL COS BASIS FOR FACTOR 19	669,467	225,424	113,082	29,136	169,207	26,717	29,622	76,280	0.0
FACTOR 19		0.3369	0.1689	0.0435	0.2527	0.0399	0.0442	0.1139	1.0000
TOTAL COS BASIS FOR FACTOR 20	369,479	226,553	113,671	29,256					0.0
FACTOR 20		0.6131	0.3077	0.0792					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9875	-	-	-	-	-	0.0125	1.0000
2	0.6250	0.3671	-	-	-	-	0.0079	1.0000
3	0.5319	0.3123	-	-	-	-	0.1558	1.0000
4	0.1514	-	0.3372	-	-	-	0.5114	1.0000
5	0.1975	-	0.4400	-	-	-	0.3625	1.0000
6	0.5319	0.3123	-	-	-	-	0.1558	1.0000
7	0.1514	-	0.3372	-	-	-	0.5114	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9845	-	0.0155	1.0000
11	0.1514	-	0.3371	-	-	-	0.5115	1.0000
12	-	-	-	1.0000	-	-	-	1.0000
13	-	-	-	-	-	0.9908	0.0092	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.3312	0.1903	0.0159	0.3218	-	0.0647	0.0761	1.0000
16	0.3245	0.1863	0.0161	0.3393	-	0.0551	0.0787	1.0000
17	0.2693	0.1261	0.1215	0.1254	0.1254	0.0096	0.2227	1.0000
18	0.2800	0.1379	0.1010	0.1669	0.1010	0.0186	0.1946	1.0000
19	0.3369	0.1689	0.0435	0.2527	0.0399	0.0442	0.1139	1.0000
20	0.6131	0.3077	0.0792	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	40.8	0.5099
Commercial	15.3	0.1908
Industrial	0.1	0.0011
Other Public Authority	2.0	0.0256
Sales for Resale	20.8	0.2601
Private Fire Protection	0.0	0.0006
Public Fire Protection	1.0	0.0119
	<u>80.0</u>	<u>1.0000</u>
Total	<u>80.0</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x 0.6329</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x 0.3671</u>	
Residential	0.5099	0.3227	0.5635	0.2069	0.5296
Commercial	0.1908	0.1208	0.1575	0.0578	0.1786
Industrial	0.0011	0.0007	0.0000	0.0000	0.0007
Other Public Authority	0.0256	0.0162	0.0207	0.0076	0.0238
Sales for Resale	0.2601	0.1646	0.2583	0.0948	0.2594
Private Fire Protection	0.0006	0.0004			0.0004
Public Fire Protection	0.0119	0.0075			0.0075
	<u>1.0000</u>	<u>0.6329</u>	<u>1.0000</u>	<u>0.3671</u>	<u>1.0000</u>
Total	<u>1.0000</u>	<u>0.6329</u>	<u>1.0000</u>	<u>0.3671</u>	<u>1.0000</u>

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

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	40.8	1.00	40.8	0.5635
Commercial	15.3	0.75	11.4	0.1575
Industrial	0.1	0.50	0.0	0.0000
Other Public Authority	2.0	0.75	1.5	0.0207
Sales for Resale	20.8	0.90	18.7	0.2583
Total	79.0		72.4	1.0000

The weighting of the factors is based on the maximum day ratio of 1.58, based on a review of maximum day ratios experienced during the period 1990 through 2008 .

	Maximum Day Ratio	Weight
Average Day	1.00	0.6329
Maximum Day Extra Capacity	0.58	0.3671
Total	1.58	1.0000

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2008-0311 and Staff
Data Request #4

1990	1.53		
1991	1.51		
1992	1.47		
1993	1.94		
1993	1.46		
1995	1.35		
1996	1.60		
1997	1.58		
1998	1.43		
1999	1.64		
2000	1.55		
2001	1.54		
2002	1.42		
2003	1.77		
2004	1.61		
2005	1.37		
2006	1.58		
2007	1.86		
2008	1.90		
	<u>30.11</u>	<u>19</u>	<u>1.58</u>
	Total ratios	Years	Factor

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5386	(4)	(5)=(4) X 0.3123	(6)	(7)=(6) X 0.1491	(8)=(3)+(5)+(7)
Residential	0.5099	0.2746	0.5635	0.1760			0.4506
Commercial	0.1908	0.1028	0.1575	0.0492			0.1520
Industrial	0.0011	0.0006	0.0000	0.0000			0.0006
Other Public Authority	0.0256	0.0138	0.0207	0.0065			0.0203
Sales for Resale	0.2601	0.1401	0.2583	0.0807			0.2208
Private Fire Protection	0.0006	0.0003			0.0497	0.0074	0.0077
Public Fire Protection	0.0119	0.0064			0.9503	0.1417	0.1481
Total	1.0000	0.5386	1.0000	0.3124	1.0000	0.1491	1.0001

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1533	(5)	(6)=(5) X 0.3372	(7)	(8)=(7) X 0.5095	(9)=(4)+(6)+(8)
Residential	1.70	0.5099	0.0782	0.5649	0.1905			0.2687
Commercial	0.64	0.1908	0.0292	0.1510	0.0509			0.0801
Industrial	0.00	0.0011	0.0002	0.0004	0.0001			0.0003
Other Public Authority	0.09	0.0256	0.0039	0.0203	0.0068			0.0107
Sales for Resale	0.87	0.2601	0.0399	0.2634	0.0888			0.1287
Private Fire Protection	0.00	0.0006	0.0001			0.0497	0.0253	0.0254
Public Fire Protection	0.04	0.0119	0.0018			0.9503	0.4842	0.4861
Total	3.33	1.0000	0.1533	1.0000	0.3371	1.0000	0.5095	1.0000

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.57. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	130,000	0.5386
Maximum Day Extra Capacity	<u>0.58</u>	<u>75,400</u>	<u>0.3123</u>
Subtotal	<u><u>1.58</u></u>	205,400	0.8509
Fire Protection		<u>36,000</u>	<u>0.1491</u>
Total		<u><u>241,400</u></u>	<u><u>1.0000</u></u>

The public and private fire protection allocation factors in column 6 on the previous page are based on the deliverability of 300 gallons per minute for 2 hours.

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.25 and the average daily system sendout for 2006 of 0.130 MGD. The system demand for fire protection is 300 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	90.3	0.1533
Maximum Hour Extra Capacity	2.20	199	0.3372
Subtotal	3.20	289	0.4905
Fire Protection		300	0.5095
Total		589	1.0000

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

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor* (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	1.70	3.5	5.95	0.5649
Commercial	0.64	2.5	1.59	0.1510
Industrial	0.00	1.2	0.00	0.0004
Other Public Authority	0.09	2.5	0.21	0.0203
Sales for Resale	0.87	3.2	2.77	0.2634
Total	3.29		10.53	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2000	(5)	(6)=(5) X 0.4400	(7)	(8)=(7) X 0.3600	(9)=(4)+(6)+(8)
Residential	1.699	0.5099	0.1020	0.5649	0.2486			0.3506
Commercial	0.636	0.1908	0.0382	0.1510	0.0664			0.1046
Industrial	0.004	0.0011	0.0002	0.0004	0.0002			0.0004
Other Public Authority	0.085	0.0256	0.0051	0.0203	0.0089			0.0140
Sales for Resale	0.867	0.2601	0.0520	0.2634	0.1159			0.1679
Private Fire Protection	0.002	0.0006	0.0001			0.0497	0.0179	0.0180
Public Fire Protection	0.040	0.0119	0.0024			0.9503	0.3421	0.3445
Total	3.332	1.0000	0.2000	1.0000	0.4400	1.0000	0.3600	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	31.26	0.2000
Extra Capacity Maximum Hour	<u>2.20</u>	<u>68.74</u>	<u>0.4400</u>
Total	<u><u>3.20</u></u>	<u><u>100.00</u></u>	<u><u>0.6400</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.5296	0.0000	0.4505	0.4505	0.2687	0.0000	0.4505
Commercial	0.1786	0.0000	0.1520	0.1520	0.0801	0.0000	0.1520
Industrial	0.0007	0.0000	0.0006	0.0006	0.0003	0.0000	0.0006
Other Public Authority	0.0238	0.0000	0.0203	0.0203	0.0107	0.0000	0.0203
Sales for Resale	0.2594	0.0000	0.2208	0.2208	0.1287	0.0000	0.2208
Private Fire Protection	0.0004	0.0000	0.0077	0.0077	0.0254	0.0000	0.0077
Public Fire Protection	0.0075	0.0000	0.1481	0.1481	0.4861	0.0000	0.1481
Total	1.0000	0.0000	1.0000	1.0000	1.0000	0.0000	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	0	0.0000
Associated with Maximum Day and Fire	100	1.0000
Associated with Maximum Hour	0	0.0000
Total	100	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(1)	(2)=(1)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.4506	0.0000	0.2687	0.2687	0.2687
Commercial	0.1520	0.0000	0.0801	0.0801	0.0801
Industrial	0.0006	0.0000	0.0003	0.0003	0.0003
Other Public Authority	0.0203	0.0000	0.0107	0.0107	0.0107
Sales for Resale	0.2208	0.0000	0.1287	0.1287	0.1287
Private Fire Protection	0.0077	0.0000	0.0254	0.0254	0.0254
Public Fire Protection	0.1481	0.0000	0.4861	0.4861	0.4861
Total	1.0001	0.0000	1.0000	1.0000	1.0000

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

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	352	0.7583
Commercial	86	0.1856
Industrial	8	0.0166
Other Public Authority	11	0.0244
Sales for Resale	7	0.0151
Private Fire	0	0.0000
Total	464	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	351	0.7819
Commercial	73	0.1633
Industrial	4	0.0098
Other Public Authority	9	0.0201
Sales for Resale	4	0.0094
Private Fire Protection	7	0.0155
 Total	 449	 1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 523	0.2687
Commercial	156	0.0801
Industrial	1	0.0003
Other Public Authority	21	0.0107
Sales for Resale	251	0.1287
Private Fire Protection	49	0.0254
Public Fire Protection	947	0.4861
	<hr/>	<hr/>
Total	<u>1,948</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 0	0.7583
Commercial	0	0.1856
Industrial	0	0.0166
Other Public Authority	0	0.0244
Sales for Resale	0	0.0151
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
	<hr/>	<hr/>
Total	<u>\$0</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	351	0.8031
Commercial	68	0.1556
Industrial	3	0.0069
Other Public Authority	8	0.0183
Sales for Resale	3	0.0069
Private Fire Protection	4	0.0092
Public Fire Protection	0	0.0000
Total	437	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	351	0.8107
Commercial	68	0.1570
Industrial	3	0.0069
Other Public Authority	8	0.0185
Sales for Resale	3	0.0069
Total	433	1.0000

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$106,561	0.5837
Commercial	30,357	0.1663
Industrial	1,127	0.0062
Other Public Authority	4,000	0.0219
Sales for Resale	26,638	0.1459
Private Fire Protection	792	0.0043
Public Fire Protection	13,094	0.0717
 Total	 \$182,567	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$112,497	0.5835
Commercial	32,025	0.1661
Industrial	1,232	0.0064
Other Public Authority	4,223	0.0219
Sales for Resale	27,639	0.1434
Private Fire Protection	845	0.0044
Public Fire Protection	14,332	0.0743
Total	<u>\$192,791</u>	<u>1.0000</u>

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,106,968	0.4812
Commercial	312,428	0.1358
Industrial	8,628	0.0038
Other Public Authority	41,029	0.0178
Sales for Resale	318,980	0.1387
Private Fire Protection	26,080	0.0113
Public Fire Protection	486,233	0.2114
Total	<u>\$2,300,346</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$1,552,751	0.5011
Commercial	439,101	0.1417
Industrial	13,222	0.0043
Other Public Authority	57,710	0.0186
Sales for Resale	432,608	0.1396
Private Fire Protection	30,933	0.0100
Public Fire Protection	572,154	0.1847
Total	<u>\$3,098,479</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$370,088	0.5529
Commercial	106,259	0.1587
Industrial	3,558	0.0053
Other Public Authority	13,993	0.0209
Sales for Resale	99,284	0.1483
Private Fire Protection	4,107	0.0061
Public Fire Protection	72,178	0.1078
Total	<u>\$669,467</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	350.00	350.00	57.00	57.00	0.00	0.00	7.00	7.00	1.00	1.00	415.00	415.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	1.00	1.70	7.00	11.90	2.00	3.40	0.00	0.00	1.00	1.70	11.00	18.70
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	4.00	17.20	1.00	4.30	1.00	4.30	1.00	4.30	7.00	30.10
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>351.00</u>	<u>351.70</u>	<u>68.00</u>	<u>86.10</u>	<u>3.00</u>	<u>7.70</u>	<u>8.00</u>	<u>11.30</u>	<u>3.00</u>	<u>7.00</u>	<u>433.00</u>	<u>463.80</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)
3/4	1.00	350.00	350.00	57.00	57.00	0.00	0.00	7.00	7.00	1.00	1.00	0.00	0.00
1	1.17	1.00	1.17	7.00	8.19	2.00	2.34	0.00	0.00	1.00	1.17	0.00	0.00
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	4.00	8.16	1.00	2.04	1.00	2.04	1.00	2.04	0.00	0.00
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>351.00</u>	<u>351.17</u>	<u>68.00</u>	<u>73.35</u>	<u>3.00</u>	<u>4.38</u>	<u>8.00</u>	<u>9.04</u>	<u>3.00</u>	<u>4.21</u>	<u>2.00</u>	<u>6.97</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	0	0	
3 -inch	9.00	0	0	
4 -inch	16.00	0	0	
6 -inch	36.00	1	36	
8 -inch	64.00	0	0	
10 -inch	100.00	0	0	
12 -inch	144.00	0	0	
Private Hydrants	6.30	3	19	
Total Private Fire Protection		<u>4</u>	<u>55</u>	0.0497
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1 - 4.5"	6.30	13	82
4 1/4" Valve	2- 2-1/2" & 1 - 4.5"	18.10	1	18
4 1/2" Valve	2- 2-1/2" & 1 - 4.5"	6.30	12	76
4 1/2" Valve	2- 2-1/2" & 1 - 4.5"	20.30	17	345
5 1/4" Valve	2- 2-1/2"	26.50	19	504
5 1/2" Valve	2- 2-1/2"	26.50	1	27
Total Public Fire Protection		<u>63</u>	<u>1,052</u>	<u>0.9503</u>
Total Fire Protection		<u><u>67</u></u>	<u><u>1,107</u></u>	<u><u>1.0000</u></u>

JEFFERSON CITY WATER

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 3,382,197	55.4%	\$ 3,228,566	51.9%	\$ 3,384,883	55.4%	\$ 156,317	4.8%
Commercial	1,653,575	27.1%	\$ 1,724,366	27.7%	\$ 1,653,576	27.1%	(70,790)	-4.1%
Industrial	553,288	9.1%	\$ 622,616	10.0%	\$ 553,288	9.1%	(69,328)	-11.1%
Public Authority	431,354	7.1%	\$ 472,757	7.6%	\$ 431,354	7.1%	(41,403)	-8.8%
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Private Fire Service	85,588	1.4%	\$ 174,936	2.8%	\$ 85,587	1.4%	(89,349)	
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	6,106,002	<u>100.1%</u>	6,223,241	<u>100.0%</u>	6,108,688	<u>100.1%</u>	(114,553)	-1.8%
Other Revenues	40,810		40,810		40,810		-	0.0%
Total	<u>\$ 6,146,812</u>		<u>\$ 6,264,051</u>		<u>\$ 6,149,498</u>		<u>\$ (114,553)</u>	-1.8%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JEFFERSON CITY

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	502,317	\$3,228,566	502,317	\$3,384,883	\$156,317	4.84%
5	Commercial & Interruptible	403,997	1,724,366	403,997	1,653,576	(70,790)	-4.11%
6	Industrial	193,770	622,616	193,770	553,288	(69,328)	-11.13%
7	Other Public Authority	103,819	472,757	102,420	431,354	(41,403)	-8.76%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	174,936	0	85,587	(89,349)	-51.08%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,203,903</u>	<u>6,223,241</u>	<u>1,202,504</u>	<u>6,108,688</u>	<u>(\$114,553)</u>	<u>-1.84%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		40,810		40,810	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0	0	0.00%
23							
24			<u>\$6,264,051</u>		<u>\$6,149,498</u>	<u>(114,553)</u>	<u>-1.83%</u>
25							
26							
27							
28							
29							
30							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JEFFERSON CITY

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	105,576		\$11.81	\$1,246,853	105,576		\$ 12.70	\$1,340,831	\$93,978	7.54%
5	3/4" Monthly	0		\$12.92	0	0		\$ 13.10	0	0	0.00%
6	1" Monthly	1,752		\$15.15	26,543	1,752		\$ 14.49	25,379	(1,164)	-4.39%
7	1-1/2" Monthly	24		\$20.74	498	24		\$ 18.94	455	(43)	-8.63%
8	2" Monthly	24		\$27.42	658	24		\$ 22.32	536	(122)	-18.54%
9	3" Monthly	0		\$43.06	0	0		\$ 45.29	0	0	0.00%
10	4" Monthly	0		\$65.40	0	0		\$ 59.71	0	0	0.00%
11	6" Monthly	0		\$121.18	0	0		\$ 91.89	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 191.23	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		502,274	\$3.8900	1,953,845		502,274	\$4.0167	2,017,507	63,662	3.26%
19	Second Block		44	\$3.8900	170		44	4.0167	175	5	2.94%
20	Third Block		0	\$0.0000	0		0	4.0167	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	4.0167	0	0	0.00%
22											
23											
24	Total		<u>502,317</u>		<u>\$3,228,567</u>		<u>502,317</u>		<u>\$3,384,883</u>	<u>\$156,316</u>	<u>4.84%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JEFFERSON CITY

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	10,824		\$11.81	\$127,831	10,824		\$ 12.70	\$137,466	\$9,635	7.54%
5	3/4" Monthly	0		\$12.92	0	0		\$ 13.10	0	0	0.00%
6	1" Monthly	3,480		\$15.15	52,722	3,480		\$ 14.49	50,411	(2,311)	-4.38%
7	1-1/2" Monthly	888		\$20.74	18,417	888		\$ 18.94	16,819	(1,598)	-8.68%
8	2" Monthly	2,004		\$27.42	54,950	2,004		\$ 22.32	44,734	(10,216)	-18.59%
9	3" Monthly	120		\$43.06	5,167	120		\$ 45.29	5,435	268	5.19%
10	4" Monthly	60		\$65.40	3,924	60		\$ 59.71	3,582	(342)	-8.72%
11	6" Monthly	12		\$121.18	1,454	12		\$ 91.89	1,103	(351)	-24.14%
12	8" Monthly	0		\$0.00	0	0		\$ 191.23	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		316,453	\$3.8927	1,231,855		316,453	\$3.4506	1,091,947	(139,908)	-11.36%
19	Second Block		87,544	\$2.6049	228,044		87,544	3.4506	302,079	74,035	32.47%
20	Third Block		0	\$0.0000	0		0	3.4506	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	3.4506	0	0	0.00%
22											
23											
24	Total		<u>403,997</u>		<u>\$1,724,364</u>		<u>403,997</u>		<u>\$1,653,576</u>	<u>(\$70,788)</u>	<u>-4.11%</u>
25											
26											
27											
28											
29											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JEFFERSON CITY

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	36		\$11.81	\$423	36	\$ 12.70	\$455	\$32	7.57%	
5	3/4" Monthly	0		\$12.92	\$0	0	\$ 13.10	0	0	0.00%	
6	1" Monthly	24		\$15.15	\$364	24	\$ 14.49	348	(16)	-4.40%	
7	1-1/2" Monthly	0		\$20.74	\$0	0	\$ 18.94	0	0	0.00%	
8	2" Monthly	24		\$27.42	\$653	24	\$ 22.32	531	(122)	-18.68%	
9	3" Monthly	12		\$43.06	\$518	12	\$ 45.29	545	27	5.21%	
10	4" Monthly	12		\$65.40	\$785	12	\$ 59.71	716	(69)	-8.79%	
11	6" Monthly	0		\$121.18	\$0	0	\$ 91.89	0	0	0.00%	
12	8" Monthly	0		\$0.00	\$0	0	\$ 191.23	0	0	0.00%	
13	10" Monthly	0		\$0.00	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$0.00	0	0	0.00	0	0	0.00%	
15											
16	<u>Volumetric Charges:</u>										
17	First Block		92,346	\$3.8927	359,475		92,346	3.9786	367,404	7,929	2.21%
18	Second Block		1,485	\$2.6049	3,868		1,485	3.9786	5,908	2,040	52.74%
19	Third Block		0	\$0.0000	0		0	3.9786	0	0	0.00%
20	Fourth Block		0	\$0.0000	0		0	3.9786	0	0	0.00%
21											
22											
23	Total		93,831		\$366,086		93,831		\$375,907	\$9,821	2.68%
24											
25	Large Industrial:										
26	<u>Minimum Charge:</u>										
27	2" Monthly	12		\$1,197.65	\$14,132	12	\$1,064.29	\$12,559	(\$1,573)	-11.13%	
28	3" Monthly	0		\$1,213.30	0	0	\$1,078.20	0	0	0.00%	
29	4" Monthly	12		\$1,235.62	14,580	12	\$1,098.03	12,957	(1,623)	-11.13%	
30	6" Monthly	0		\$1,291.42	0	0	\$1,147.62	0	0	0.00%	
31											
32	<u>Volumetric Charges:</u>										
33	First Block		99,939	2.28	227,820		99,939	1.5196	151,865	(75,955)	-33.34%
34	Second Block		0	1.28	0		0	1.5196	0	0	0.00%
35											
36											
37	Total		99,939		256,532		99,939		177,381	(79,151)	-30.85%
38											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

**Case No. WR-2008-0311
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	888		\$11.81	\$10,487	888		\$ 12.70	\$11,278	\$791	7.54%
5	3/4" Monthly	12		\$12.92	155	12		\$ 13.10	157	2	1.29%
6	1" Monthly	924		\$15.15	13,999	924		\$ 14.49	13,385	(614)	-4.39%
7	1-1/2" Monthly	408		\$20.74	8,462	408		\$ 18.94	7,728	(734)	-8.67%
8	2" Monthly	1,320		\$27.42	36,194	1,320		\$ 22.32	29,465	(6,729)	-18.59%
9	3" Monthly	132		\$43.06	5,684	132		\$ 45.29	5,979	295	5.19%
10	4" Monthly	84		\$65.40	5,494	84		\$ 59.71	5,015	(479)	-8.72%
11	6" Monthly	0		\$121.18	0	0		\$ 91.89	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 191.23	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16	<u>Volumetric Charges:</u>										
17	First Block		93,714	\$3.8927	364,802		93,714	\$3.4988	327,888	(36,914)	-10.12%
18	Second Block		8,706	\$2.6049	22,677		8,706	3.4988	30,459	7,782	34.32%
19	Third Block		0	\$0.0000	0		0	3.4988	0	0	0.00%
20	Fourth Block		0	\$0.0000	0		0	3.4988	0	0	0.00%
21											
22											
23	Total		102,420		\$467,954		102,420		\$431,354	(\$36,600)	-7.82%
24											
25	Capital Complex (Interruptibl Rate)										
26											
27	<u>Volumetric Charges:</u>										
28											
29	First Block		370	\$5.2737	1,951		370	\$3.4988	1,295	(656)	-33.62%
30	Second Block		92	\$4.2984	395		92	3.4988	322	(73)	-18.48%
31	Third Block		937	\$2.6199	2,455		937	3.4988	3,278	823	33.52%
32											0.00%
33	Total		1,399		\$4,801		1,399		\$4,895	\$94	0.00%
34											
35											
36											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JEFFERSON CITY

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	465.3	\$99.74	\$46,404	\$48.80	\$22,703	(\$23,701)	-51.08%
5								
6	2"	107.4	11.08	1,189	\$5.42	582	(607)	-51.05%
7								
8	3"	0 11.9	24.94	297	\$12.20	145	(152)	-51.18%
9								
10	4"	0 311.2	44.33	13,794	\$21.69	6,749	(7,045)	-51.07%
11								
12	6"	0 583.5	99.74	58,202	\$48.80	28,475	(29,727)	-51.08%
13								
14	8"	0 235.9	177.30	41,830	\$86.75	20,465	(21,365)	-51.08%
15								
16	10"	0 47.7	277.04	13,220	\$135.54	6,468	(6,752)	-51.07%
17								
18	12"	0 0.0	0.00	0	\$0.00	0	0	0.00%
19								
20								
21								
22	Total	<u>1,763</u>		<u>\$174,936</u>		<u>\$85,587</u>	<u>(\$89,349)</u>	<u>-51.08%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	4,720	2,158	1,525	631	392	0	2	13
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	9,762	4,051	3,258	1,562	837	0	9	47
TOTAL SS EXPENSE - OPERATION		14,482	6,210	4,783	2,193	1,228	0	11	60
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	40	18	13	5	3	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		40	18	13	5	3	0	0	0
TOTAL SS EXPENSE		14,522	6,228	4,796	2,198	1,232	0	11	60
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	239,409	99,355	79,891	38,305	20,517	0	215	1,149
Labor & Exp Oper Pump	6	1,033	465	329	136	84	0	3	15
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		240,442	99,820	80,220	38,441	20,602	0	218	1,165

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		240,442	99,820	80,220	38,441	20,602	0	218	1,165
WATER TREATMENT									
Super & Eng Oper WT	2	30,979	14,167	10,009	4,139	2,571	0	15	84
Chemicals	1	351,034	145,679	117,140	56,165	30,084	0	316	1,685
Labor & Exp Oper WT	2	299,916	137,152	96,903	40,069	24,893	0	150	810
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	2,454	1,122	793	328	204	0	1	7
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		684,383	298,120	224,845	100,701	57,752	0	483	2,585
Super & Eng Maint WT	2	71,278	32,595	23,030	9,523	5,916	0	36	192
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	56,604	25,885	18,289	7,562	4,698	0	28	153
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		127,882	58,480	41,319	17,085	10,614	0	64	345
TOTAL WT EXPENSE		812,265	356,600	266,164	117,786	68,366	0	547	2,930
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	24,015	9,291	5,809	1,748	1,494	0	925	4,750
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	3,043	2,106	641	15	282	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	2	2	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	13,075	5,508	3,117	851	858	0	447	2,295
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	158	67	38	10	10	0	5	28
TOTAL T & D EXPENSE OPERATION		40,293	16,974	9,605	2,624	2,644	0	1,377	7,073
Super & Eng Maint TD	12	33,046	22,062	5,730	661	1,566	0	1,305	1,718
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	20,098	7,776	4,862	1,463	1,250	0	774	3,975
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	56,663	43,483	8,454	74	2,391	0	2,261	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	1	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	20	0	0	0	0	0	0	20
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	158,219	105,627	27,435	3,164	7,500	0	6,250	8,227
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		268,047	178,948	46,481	5,362	12,707	0	10,590	13,941
TOTAL T & D EXPENSE		308,340	195,922	56,086	7,986	15,351	0	11,967	21,014
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	65,856	54,970	8,904	53	1,930	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	122,532	100,905	16,346	98	3,541	0	1,630	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	55,079	45,358	7,348	44	1,592	0	733	0
Misc Cust Accts Exp CA	13	17,499	14,410	2,334	14	506	0	233	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		260,966	215,643	34,931	209	7,568	0	2,595	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	198,143	119,500	46,247	13,494	11,790	0	2,833	4,260
Other Supplies & Exp AG	15	40	24	9	3	2	0	1	1
Other Supplies & Exp AG	15	70,339	42,421	16,417	4,790	4,185	0	1,006	1,512
Other Supplies & Exp AG	15	85,783	51,736	20,022	5,842	5,104	0	1,227	1,844
Mgmt Fees-Coporate/Shared Service Center	15	581,226	350,537	135,658	39,581	34,583	0	8,312	12,496
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	30,858	18,610	7,202	2,101	1,836	0	441	663
Outside Services AG	15	74,188	44,743	17,315	5,052	4,414	0	1,061	1,595
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	139,000	83,831	32,443	9,466	8,271	0	1,988	2,989
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	61,820	37,284	14,429	4,210	3,678	0	884	1,329
Injuries & Damages	16	5,825	3,456	1,386	414	355	0	84	131
Employee Pension & Benefits	16	103,973	61,687	24,735	7,392	6,332	0	1,497	2,339
Employee Pension & Benefits	16	334,706	198,581	79,627	23,798	20,384	0	4,820	7,531
Employee Pension & Benefits	16	253,005	150,108	60,190	17,989	15,408	0	3,643	5,693
Reg Commission Exp	15	7,540	4,547	1,760	513	449	0	108	162
Rents AG	15	5,831	3,517	1,361	397	347	0	83	125
Miscellaneous	15	1,878	1,133	438	128	112	0	27	40
Misc Exp AG	15	53,825	32,462	12,563	3,665	3,203	0	770	1,157
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		2,007,980	1,204,177	471,801	138,836	120,451	0	28,784	43,869
General Plant Maint AG	15	8,573	5,170	2,001	584	510	0	123	184
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		8,573	5,170	2,001	584	510	0	123	184
TOTAL A & G EXPENSE		2,016,553	1,209,348	473,802	139,420	120,961	0	28,906	44,053
Total Operation & Maintenance Expenses		3,653,088	2,083,561	915,999	306,040	234,080	0	44,244	69,222

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,425	652	460	190	118	0	1	4
Struct & Imp P	6	11,151	5,024	3,549	1,467	911	0	32	167
Struct & Imp WT	2	37,950	17,355	12,262	5,070	3,150	0	19	102
Struct & Imp TD	7	4,761	1,842	1,152	347	296	0	183	942
Struct & Imp Offices	15	6,291	3,794	1,468	428	374	0	90	135
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	56	34	13	4	3	0	1	1
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,144	2,221	919	571	0	3	19
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	12,894	5,809	4,104	1,697	1,053	0	37	193
Pump Equip Electric	6	40,294	18,152	12,826	5,303	3,292	0	117	604
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	766	345	244	101	63	0	2	11
WT Equip Non-Media	2	90,856	41,548	29,356	12,138	7,541	0	45	245
Dist Reservoirs & Standpipe	5	996	413	258	78	66	0	29	151
Elevated Tanks & Standpipes	5	22,281	9,244	5,777	1,740	1,484	0	657	3,382
Ground Level Facilities	5	144	60	37	11	10	0	4	22
TD Mains Not Classified by	7	83,005	32,115	20,079	6,043	5,163	0	3,196	16,418
TD Mains 4 & Less "	4	2,935	1,136	710	214	183	0	113	581
TD Mains 6 to 8" "	4	34,417	13,316	8,325	2,506	2,141	0	1,325	6,808
TD Mains 10 to 16" "	3	46,109	19,495	13,782	5,699	3,537	0	586	3,006
TD Mains 18 & Grtr "	3	28	12	8	3	2	0	0	2
Services	10	14,276	10,955	2,130	19	602	0	570	0
Meters Bronze Case	9	23,971	16,588	5,046	115	2,220	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	16,450	11,383	3,463	79	1,523	0	0	0
Meters Other-Rem Rdr Unts	9	240	166	51	1	22	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	20,918	0	0	0	0	0	0	20,918
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Equipment Filter Media	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	977	589	228	67	58	0	14	21
Comp & Periph Equip	15	43,342	26,140	10,116	2,952	2,579	0	620	932
Computer Software	15	29,137	17,573	6,801	1,984	1,734	0	417	626
Comp Software Personal	15	565	341	132	38	34	0	8	12
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	7,732	4,663	1,805	527	460	0	111	166
Trans Equip Hvy Duty Trks	15	3,599	2,171	840	245	214	0	51	77
Trans Equip Autos	15	9,035	5,449	2,109	615	538	0	129	194
Trans Equip Other	15	75	45	18	5	4	0	1	2
Stores Equipment	15	127	77	30	9	8	0	2	3

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Tools,Shop,Garage Equip	15	10,360	6,248	2,418	706	616	0	148	223
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,526	1,612	1,139	471	293	0	2	10
Laboratory Equip Other	2	350	160	113	47	29	0	0	1
Power Operated Equipment	15	9,716	5,860	2,268	662	578	0	139	209
Comm Equip Non-Telephone	15	4,170	2,515	973	284	248	0	60	90
Remote Control & Instrument	15	622	375	145	42	37	0	9	13
Comm Equip Telephone	15	84	51	20	6	5	0	1	2
Misc Equipment	15	18,822	11,352	4,393	1,282	1,120	0	269	405
Total Depreciation Expense		621,328	297,801	160,868	54,112	42,879	0	8,992	56,698
Amort-Other UP & CIAC Depr, CORemoval	18	3,009	1,347	784	264	212	0	53	351
Taxes Other Than Income									
Utility Reg Assessment Fee	19	43,614	22,954	11,087	3,712	2,892	0	606	2,368
Property Taxes	18	349,321	156,321	91,033	30,635	24,557	0	6,113	40,696
FUTA	16	68,099	40,403	16,201	4,842	4,147	0	981	1,532
FICA	16	(1,171)	(695)	(279)	(83)	(71)	0	(17)	(26)
SUTA	16	2,650	1,572	630	188	161	0	38	60
Other Taxes & Licenses	15	12,044	7,264	2,811	820	717	0	172	259
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		474,557	227,820	121,483	40,114	32,403	0	7,894	44,889
Income Taxes	18	159,515	71,383	41,570	13,989	11,214	0	2,792	18,583
Utility Income Available for Return	18	1,235,050	552,685	321,854	108,314	86,824	0	21,613	143,883
Total Cost of Service		6,146,547	3,234,595	1,562,558	522,833	407,612	0	85,588	333,626
Less: Other Water Revenues		40,810	40,810				0		
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		40,810	40,810	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 6,105,737	\$ 3,193,785	\$ 1,562,558	\$ 522,833	\$ 407,612	\$ -	\$ 85,588	\$ 333,626
Reallocation of Public Fire	20		188,411	91,017	30,454	23,743	0	0	(333,626)
Total		\$ 6,105,737	\$ 3,382,197	\$ 1,653,575	\$ 553,288	\$ 431,354	\$ -	\$ 85,588	\$ -
		\$ 40,810	\$ 40,810						
		\$ 6,146,547	\$ 3,423,007						

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 5,293	\$ 2,352	\$ 1,382	\$ 466	\$ 373	\$ -	\$ 93	\$ 627
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	944	425	300	124	77	0	3	14
Land & Ld Rights WT	2	70,255	32,128	22,699	9,386	5,831	0	35	190
Land & Ld Rights TD	7	100,364	38,831	24,278	7,306	6,243	0	3,864	19,852
Land & Land Rights AG	15	7,181	4,331	1,676	489	427	0	103	154
Struct & Imp SS	2	58,441	26,725	18,882	7,808	4,851	0	29	158
Struct & Imp P	6	519,558	234,061	165,375	68,374	42,448	0	1,507	7,793
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	1,786,883	817,142	577,342	238,728	148,311	0	893	4,825
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	182,754	70,708	44,208	13,304	11,367	0	7,036	36,149
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	140,245	84,582	32,733	9,551	8,345	0	2,006	3,015
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	2,285	1,378	533	156	136	0	33	49
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	319,886	146,284	103,355	42,737	26,551	0	160	864
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	624,575	281,371	198,802	82,194	51,028	0	1,811	9,369
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,149,630	517,908	365,927	151,291	93,925	0	3,334	17,244
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	30,608	13,789	9,743	4,028	2,501	0	89	459
Pump Equip Other	6	31,748	14,302	10,105	4,178	2,594	0	92	476
WT Equip Non-Media	2	1,629,477	745,160	526,484	217,698	135,247	0	815	4,400
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

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COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	146,445	66,969	47,316	19,565	12,155	0	73	395
Dist Reservoirs & Standpipe	5	42,016	17,432	10,895	3,281	2,798	0	1,239	6,378
Elevated Tanks & Standpipes	5	878,009	364,286	227,668	68,573	58,475	0	25,901	133,282
Ground Level Facilities	5	4,436	1,840	1,150	346	295	0	131	673
TD Mains Not Classified by	7	4,266,957	1,650,886	1,032,177	310,634	265,405	0	164,278	844,004
TD Mains 4 & Less "	4	191,526	74,101	46,330	13,943	11,913	0	7,374	37,884
TD Mains 6 to 8" "	4	2,326,143	899,985	562,694	169,343	144,686	0	89,557	460,111
TD Mains 10 to 16" "	3	3,139,297	1,327,295	938,336	388,017	240,784	0	39,869	204,682
TD Mains 18 & Grtr "	3	1,988	841	594	246	152	0	25	130
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	26,953	10,428	6,520	1,962	1,676	0	1,038	5,331
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	429,537	329,627	64,087	558	18,126	0	17,139	0
Meters Bronze Case	9	974,905	674,634	205,218	4,680	90,276	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	620,966	429,708	130,713	2,981	57,501	0	0	0
Meters Other-Rem Rdr Units	9	9,522	6,589	2,004	46	882	0	0	0
Meter Installations	9	304,908	210,996	64,183	1,464	28,234	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	748,528	0	0	0	0	0	0	748,528
Other P/E Intangible	15	177,806	107,235	41,500	12,109	10,579	0	2,543	3,823
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(61,034)	(36,810)	(14,245)	(4,156)	(3,632)	0	(873)	(1,312)
Comp & Periph Equip	15	341,292	205,833	79,658	23,242	20,307	0	4,880	7,338
Computer Software	15	24,539	14,799	5,727	1,671	1,460	0	351	528
Comp Software Personal	15	1,180	712	275	80	70	0	17	25
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	4,907	2,959	1,145	334	292	0	70	106
Trans Equip Hvy Duty Trks	15	28,167	16,988	6,574	1,918	1,676	0	403	606
Trans Equip Autos	15	24,414	14,724	5,698	1,663	1,453	0	349	525
Trans Equip Other	15	1,320	796	308	90	79	0	19	28
Stores Equipment	15	2,347	1,415	548	160	140	0	34	50
Tools,Shop,Garage Equip	15	77,788	46,914	18,156	5,297	4,628	0	1,112	1,672

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	34,475	15,765	11,139	4,606	2,861	0	17	93
Laboratory Equip Other	2	4,823	2,206	1,558	644	400	0	2	13
Power Operated Equipment	15	(22,644)	(13,657)	(5,285)	(1,542)	(1,347)	0	(324)	(487)
Comm Equip Non-Telephone	15	13,723	8,276	3,203	935	817	0	196	295
Remote Control & Instrument	15	9,129	5,506	2,131	622	543	0	131	196
Comm Equip Telephone	15	358	216	84	24	21	0	5	8
Misc Equipment	15	227,285	137,076	53,048	15,478	13,523	0	3,250	4,887
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		21,662,138	9,628,048	5,654,934	1,906,631	1,527,485	0	380,708	2,565,430
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	142,580	85,990	33,278	9,710	8,484	0	2,039	3,065
Materials and Supplies	15	151,256	91,222	35,303	10,301	9,000	0	2,163	3,252
Prepayments	15	34,042	20,531	7,945	2,318	2,025	0	487	732
OPEB Tracker	16	48,682	28,883	11,581	3,461	2,965	0	701	1,095
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	142,065	63,134	37,093	12,502	10,016	0	2,500	16,820
Less:									
Interest Expense Offset	17	65,651	29,175	17,141	5,777	4,628	0	1,155	7,773
Ciac	17	3,237,898	1,438,922	845,415	284,935	228,272	0	56,987	383,367
Customer Advances	17	0	0	0	0	0	0	0	0
Tax Offsets	17	(3,478)	(1,546)	(908)	(306)	(245)	0	(61)	(412)
Deferred Income Taxes	17	4,978,380	2,212,392	1,299,855	438,097	350,976	0	87,619	589,440
Tank Painting Tracker	17	25,773	11,454	6,729	2,268	1,817	0	454	3,052
Pensions	16	220,524	130,837	52,463	15,679	13,430	0	3,176	4,962
Total Other Rate Base Elements		9,043,373	4,110,994	2,345,897	784,742	631,367	0	157,220	1,013,147
Total Original Cost Measure of Value		\$ 30,705,511	\$ 13,739,042	\$ 8,000,831	\$ 2,691,374	\$ 2,158,852	\$ -	\$ 537,928	\$ 3,578,577

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications					Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		27,060	11,399	6,450	1,763	1,776	0	925	4,750	2.1
	FACTOR 11		0.4213	0.2384	0.0651	0.0656	0.0000	0.0342	0.1755	1.0001
T&D Mnt BASIS FOR FACTOR 12		76,782	51,260	13,316	1,537	3,641	0	3,035	3,995	2.0
	FACTOR 12		0.6676	0.1734	0.0200	0.0474	0.0000	0.0395	0.0520	0.9999
A&G BASIS FOR FACTOR 15		1,036,330	625,128	241,908	70,588	61,681	0	14,798	22,287	60.0
	FACTOR 15		0.6031	0.2334	0.0681	0.0595	0.0000	0.0143	0.0215	0.9999
LABOR BASIS FOR FACTOR 16		1,185,355	703,252	281,978	84,283	72,175	0	17,015	26,697	44.3
	FACTOR 16		0.5933	0.2379	0.0711	0.0609	0.0000	0.0144	0.0225	1.0001
UPIS BASIS FOR FACTOR 17		21,656,845	9,625,696	5,653,552	1,906,166	1,527,112	0	380,615	2,564,803	1,099.3
	FACTOR 17		0.4444	0.2611	0.0880	0.0705	0.0000	0.0176	0.1184	1.0000
RATE BASE BASIS FOR FACTOR 18		30,705,511	13,739,042	8,000,831	2,691,374	2,158,852	0	537,928	3,578,577	1,093.4
	FACTOR 18		0.4475	0.2606	0.0877	0.0703	0.0000	0.0175	0.1165	1.0001
TOTAL COS BASIS FOR FACTOR 19		6,095,393	3,207,094	1,549,712	518,608	404,271	0	84,874	331,096	261.3
	FACTOR 19		0.5263	0.2542	0.0851	0.0663	0.0000	0.0139	0.0543	1.0001
COS w/o Fire Factor 20		5,727,598	3,234,595	1,562,558 #	522,833 #	407,612 #	0			5,727,598
	FACTOR 20		0.5647	0.2728	0.0913	0.0712	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.4150	0.3337	0.1600	0.0857	-	0.0009	0.0048	1.0001
2	0.4573	0.3231	0.1336	0.0830	-	0.0005	0.0027	1.0002
3	0.4228	0.2989	0.1236	0.0767	-	0.0127	0.0652	0.9999
4	0.3869	0.2419	0.0728	0.0622	-	0.0385	0.1978	1.0001
5	0.4149	0.2593	0.0781	0.0666	-	0.0295	0.1518	1.0002
6	0.4505	0.3183	0.1316	0.0817	-	0.0029	0.0150	1.0000
7	0.3869	0.2419	0.0728	0.0622	-	0.0385	0.1978	1.0001
8	-	-	-	-	-	-	1.0000	1.0000
9	0.6920	0.2105	0.0048	0.0926	-	-	-	0.9999
10	0.7674	0.1492	0.0013	0.0422	-	0.0399	-	1.0000
11	0.4213	0.2384	0.0651	0.0656	-	0.0342	0.1755	1.0001
12	0.6676	0.1734	0.0200	0.0474	-	0.0395	0.0520	0.9999
13	0.8235	0.1334	0.0008	0.0289	-	0.0133	-	0.9999
14	0.8347	0.1352	0.0008	0.0293	-	-	-	1.0000
15	0.6031	0.2334	0.0681	0.0595	-	0.0143	0.0215	0.9999
16	0.5933	0.2379	0.0711	0.0609	-	0.0144	0.0225	1.0001
17	0.4444	0.2611	0.0880	0.0705	-	0.0176	0.1184	1.0000
18	0.4475	0.2606	0.0877	0.0703	-	0.0175	0.1165	1.0001
19	0.5263	0.2542	0.0851	0.0663	-	0.0139	0.0543	1.0001
20	0.5647	0.2728	0.0913	0.0712	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	4,720	2,667	2,038	0	0	0	15
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	9,762	9,706	0	0	0	0	56
TOTAL SS EXPENSE - OPERATION		14,482	12,373	2,038	0	0	0	71
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	40	23	17	0	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		40	23	17	0	0	0	0
TOTAL SS EXPENSE		14,522	12,396	2,055	0	0	0	71
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	239,409	238,044	0	0	0	0	1,365
Labor & Exp Oper Pump	6	1,033	575	440	0	0	0	18
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		240,442	238,619	440	0	0	0	1,383
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		240,442	238,619	440	0	0	0	1,383

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WATER TREATMENT									
Super & Eng Oper WT	2	30,979	17,503	13,377	0	0	0	0	99
Chemicals	1	351,034	349,033	0	0	0	0	0	2,001
Labor & Exp Oper WT	2	299,916	169,453	129,504	0	0	0	0	960
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	2,454	1,387	1,060	0	0	0	0	8
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		684,383	537,375	143,940	0	0	0	0	3,068
Super & Eng Maint WT	2	71,278	40,272	30,778	0	0	0	0	228
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	56,604	31,981	24,442	0	0	0	0	181
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		127,882	72,253	55,219	0	0	0	0	409
TOTAL WT EXPENSE		812,265	609,629	199,160	0	0	0	0	3,477
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	24,015	4,925	0	13,415	0	0	0	5,675
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	3,043	0	0	0	3,043	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	2	0	0	0	0	2	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	13,075	2,380	0	6,483	1,471	0	0	2,742
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	158	29	0	78	18	0	0	33
TOTAL T & D EXPENSE OPERATION		40,293	7,334	0	19,976	4,532	2	0	8,450
Super & Eng Maint TD	12	33,046	1,775	0	4,831	0	23,413	0	3,027
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	20,098	4,122	0	11,227	0	0	0	4,749
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	56,663	0	0	0	0	54,402	0	2,261
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	0	0	0	1	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	20	0	0	0	0	0	20
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	158,219	8,496	0	23,132	0	112,098	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		268,047	14,393	0	39,190	1	189,913	0
TOTAL T & D EXPENSE		308,340	21,727	0	59,165	4,533	189,915	0
CUSTOMER ACCOUNTS								
Supervision CA	13	0	0	0	0	0	0	0
Meter Reading Exp CA	14	65,856	0	0	0	0	65,856	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	122,532	0	0	0	0	120,902	1,630
Cust Rec & Collection CA	13	0	0	0	0	0	0	0
Uncollectible Accts	13	55,079	0	0	0	0	54,346	733
Misc Cust Accts Exp CA	13	17,499	0	0	0	0	17,266	233
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		260,966	0	0	0	0	258,371	2,595
ADMINISTRATIVE AND GENERAL EXPENSES								
Salaries AG	15	198,143	54,588	38,559	11,314	872	36,320	49,397
Other Supplies & Exp AG	15	40	11	8	2	0	7	10
Other Supplies & Exp AG	15	70,339	19,378	13,688	4,016	309	12,893	17,536
Other Supplies & Exp AG	15	85,783	23,633	16,693	4,898	377	15,724	21,386
Mgmt Fees-Coporate/Shared Service Center	15	581,226	160,128	113,107	33,188	2,557	106,539	144,900
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	30,858	8,501	6,005	1,762	136	5,656	7,693
Outside Services AG	15	74,188	20,439	14,437	4,236	326	13,599	18,495
Outside Services AG	15	0	0	0	0	0	0	0
Property Insurance	15	139,000	38,295	27,049	7,937	612	25,479	34,653
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0
Property Insurance	15	61,820	17,031	12,030	3,530	272	11,332	15,412
Injuries & Damages	16	5,825	1,676	1,184	348	27	1,120	1,256
Employee Pension & Benefits	16	103,973	29,913	21,127	6,218	478	19,984	22,417
Employee Pension & Benefits	16	334,706	96,295	68,012	20,015	1,540	64,330	72,163

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Employee Pension & Benefits	16	253,005	72,790	51,411	15,130	1,164	48,628	54,548	9,336
Reg Commision Exp	15	7,540	2,077	1,467	431	33	1,382	1,880	270
Rents AG	15	5,831	1,606	1,135	333	26	1,069	1,454	209
Goodwill Advertising Exp	15	1,878	517	365	107	8	344	468	67
Misc Exp AG	15	53,825	14,829	10,474	3,073	237	9,866	13,419	1,927
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		2,007,980	561,708	396,751	116,539	8,975	374,271	477,083	72,653
General Plant Maint AG	15	8,573	2,362	1,668	490	38	1,571	2,137	307
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		8,573	2,362	1,668	490	38	1,571	2,137	307
TOTAL A & G EXPENSE		2,016,553	564,070	398,420	117,028	9,012	375,842	479,221	72,960
Total Operation & Maintenance Expenses		3,653,088	1,446,441	600,074	176,194	13,545	565,757	737,592	113,485
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,425	805	615	0	0	0	0	5
Struct & Imp P	6	11,151	6,207	4,745	0	0	0	0	200
Struct & Imp WT	2	37,950	21,442	16,387	0	0	0	0	121
Struct & Imp TD	7	4,761	976	0	2,659	0	0	0	1,125
Struct & Imp Offices	15	6,291	1,733	1,224	359	28	1,153	1,568	225
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	56	15	11	3	0	10	14	2
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,884	2,969	0	0	0	0	22
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	12,894	7,177	5,486	0	0	0	0	231
Pump Equip Electric	6	40,294	22,428	17,145	0	0	0	0	721
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	766	426	326	0	0	0	0	14
WT Equip Non-Media	2	90,856	51,334	39,232	0	0	0	0	291
Dist Reservoirs & Standpipe	5	996	219	0	597	0	0	0	181
Elevated Tanks & Standpipes	5	22,281	4,897	0	13,344	0	0	0	4,040
Ground Level Facilities	5	144	32	0	86	0	0	0	26
TD Mains Not Classified by	7	83,005	17,024	0	46,367	0	0	0	19,614
TD Mains 4 & Less "	4	2,935	602	0	1,639	0	0	0	694
TD Mains 6 to 8" "	4	34,417	7,059	0	19,225	0	0	0	8,133
TD Mains 10 to 16" "	3	46,109	24,097	18,421	0	0	0	0	3,592
TD Mains 18 & Grtr "	3	28	15	11	0	0	0	0	2
Services	10	14,276	0	0	0	0	13,706	0	570
Meters Bronze Case	9	23,971	0	0	0	23,971	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	16,450	0	0	0	16,450	0	0	0
Meters Other-Rem Rdr Unts	9	240	0	0	0	240	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Meter Installations	9	0	0	0	0	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	
Hydrants	8	20,918	0	0	0	0	0	20,918	
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	
Office Furniture & Equip	15	977	269	190	56	4	179	244	35
Comp & Periph Equip	15	43,342	11,941	8,434	2,475	191	7,945	10,805	1,552
Computer Software	15	29,137	8,027	5,670	1,664	128	5,341	7,264	1,043
Comp Software Personal	15	565	156	110	32	2	104	141	20
Data Handling Equipment	15	0	0	0	0	0	0	0	
Other Office Equipment	15	0	0	0	0	0	0	0	
Trans Equip Lt Duty Trks	15	7,732	2,130	1,505	441	34	1,417	1,928	277
Trans Equip Hvy Duty Trks	15	3,599	992	700	206	16	660	897	129
Trans Equip Autos	15	9,035	2,489	1,758	516	40	1,656	2,252	323
Trans Equip Other	15	75	21	15	4	0	14	19	3
Stores Equipment	15	127	35	25	7	1	23	32	5
Tools,Shop,Garage Equip	15	10,360	2,854	2,016	592	46	1,899	2,583	371
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,526	1,992	1,523	0	0	0	0	11
Laboratory Equip Other	2	350	198	151	0	0	0	0	1
Power Operated Equipment	15	9,716	2,677	1,891	555	43	1,781	2,422	348
Comm Equip Non-Telephone	15	4,170	1,149	811	238	18	764	1,040	149
Remote Control & Instrument	15	622	171	121	36	3	114	155	22
Comm Equip Telephone	15	84	23	16	5	0	15	21	3
Misc Equipment	15	18,822	5,185	3,663	1,075	83	3,450	4,692	674
Total Depreciation Expense		621,328	210,681	135,171	92,181	41,298	40,232	36,076	65,690
Amort-Other UP	18	3,009	994	584	626	261	92	48	404
Taxes Other Than Income									
Utility Reg Assessment Fee	19	43,614	16,142	7,794	4,553	1,479	4,819	5,849	2,979
Property Taxes	18	349,321	115,416	67,803	72,729	30,321	10,689	5,519	46,844
FUTA	16	68,099	19,592	13,838	4,072	313	13,089	14,682	2,513
FICA	16	(1,171)	(337)	(238)	(70)	(5)	(225)	(252)	(43)
SUTA	16	2,650	762	538	158	12	509	571	98
Other Taxes & Licenses	15	12,044	3,318	2,344	688	53	2,208	3,003	431
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		474,557	154,893	92,079	82,130	32,173	31,089	29,371	52,821
Income Taxes	18	159,515	52,704	30,962	33,211	13,846	4,881	2,520	21,391
Utility Income Available for Return	18	1,235,050	408,061	239,723	257,137	107,202	37,793	19,514	165,620
Total Cost of Service		6,146,547	2,273,773	1,098,593	641,480	208,325	679,844	825,121	419,412

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Less: Other Water Revenues	0	40,810	40,810	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>40,810</u>	<u>40,810</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cost of Service Related to Sales of Water		<u>6,105,737</u>	<u>2,232,963</u>	<u>1,098,593</u>	<u>641,480</u>	<u>208,325</u>	<u>679,844</u>	<u>825,121</u>	<u>419,412</u>
Reallocation of Public Fire	20	0	188,999	91,280	53,347		0	0	(333,626)
Total		<u>\$ 6,105,737</u>	<u>\$ 2,421,962</u>	<u>\$ 1,189,873</u>	<u>\$ 694,827</u>	<u>\$ 208,325</u>	<u>\$ 679,844</u>	<u>\$ 825,121</u>	<u>\$ 85,786</u>

1,203,903	13,094	11,229	130,368
2.012	15.91	60.54	
	1.33	5.05	6.33
			12.70

RATE BASE

Organization	17	5,293	1,754	1,027	1,118	468	146	61	720
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	944	525	402	0	0	0	0	17
Land & Ld Rights WT	2	70,255	39,694	30,336	0	0	0	0	225
Land & Ld Rights TD	7	100,364	20,585	0	56,063	0	0	0	23,716
Land & Land Rights AG	15	7,181	1,978	1,397	410	32	1,316	1,790	257
Struct & Imp SS	2	58,441	33,019	25,235	0	0	0	0	187
Struct & Imp P	6	519,558	289,186	221,072	0	0	0	0	9,300
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	1,786,883	1,009,589	771,576	0	0	0	0	5,718
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	182,754	37,483	0	102,086	0	0	0	43,185
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	140,245	38,637	27,292	8,008	617	25,707	34,963	5,021
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	2,285	630	445	130	10	419	570	82
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	319,886	180,736	138,127	0	0	0	0	1,024
Wells & Springs	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Supply Mains	2	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0
Power Generation Equip Othe	6	624,575	347,638	265,757	0	0	0	11,180
Boiler Plant Equipment P	6	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0
Pump Equip Electric	6	1,149,630	639,884	489,168	0	0	0	20,578
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	30,608	17,036	13,024	0	0	0	548
Pump Equip Other	6	31,748	17,671	13,509	0	0	0	568
WT Equip Non-Media	2	1,629,477	920,655	703,608	0	0	0	5,214
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0
WT Equip Filter Media	2	146,445	82,741	63,235	0	0	0	469
Dist Reservoirs & Standpipe	5	42,016	9,235	0	25,163	0	0	7,618
Elevated Tanks & Standpipes	5	878,009	192,986	0	525,840	0	0	159,183
Ground Level Facilities	5	4,436	975	0	2,657	0	0	804
TD Mains Not Classified by	7	4,266,957	875,153	0	2,383,522	0	0	1,008,282
TD Mains 4 & Less "	4	191,526	39,282	0	106,986	0	0	45,258
TD Mains 6 to 8" "	4	2,326,143	477,092	0	1,299,383	0	0	549,668
TD Mains 10 to 16" "	3	3,139,297	1,640,597	1,254,149	0	0	0	244,551
TD Mains 18 & Grtr "	3	1,988	1,039	794	0	0	0	155
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	26,953	5,528	0	15,056	0	0	6,369
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0
Services	10	429,537	0	0	0	412,398	0	17,139
Meters Bronze Case	9	974,905	0	0	974,905	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Meters Other	9	620,966	0	0	0	620,966	0	0	
Meters Other-Rem Rdr Units	9	9,522	0	0	0	9,522	0	0	
Meter Installations	9	304,908	0	0	0	304,908	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	
Hydrants	8	748,528	0	0	0	0	0	748,528	
Other P/E Intangible	15	177,806	48,986	34,601	10,153	782	32,592	44,327	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	
Office Furniture & Equip	15	(61,034)	(16,815)	(11,877)	(3,485)	(269)	(11,188)	(15,216)	
Comp & Periph Equip	15	341,292	94,026	66,415	19,488	1,502	62,559	85,084	
Computer Software	15	24,539	6,760	4,775	1,401	108	4,498	6,118	
Comp Software Personal	15	1,180	325	230	67	5	216	294	
Data Handling Equipment	15	0	0	0	0	0	0	0	
Other Office Equipment	15	0	0	0	0	0	0	0	
Trans Equip Lt Duty Trks	15	4,907	1,352	955	280	22	899	1,223	
Trans Equip Hvy Duty Trks	15	28,167	7,760	5,481	1,608	124	5,163	7,022	
Trans Equip Autos	15	24,414	6,726	4,751	1,394	107	4,475	6,086	
Trans Equip Other	15	1,320	364	257	75	6	242	329	
Stores Equipment	15	2,347	647	457	134	10	430	585	
Tools,Shop,Garage Equip	15	77,788	21,431	15,138	4,442	342	14,259	19,393	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	34,475	19,478	14,886	0	0	0	110	
Laboratory Equip Other	2	4,823	2,725	2,083	0	0	0	15	
Power Operated Equipment	15	(22,644)	(6,238)	(4,407)	(1,293)	(100)	(4,151)	(5,645)	
Comm Equip Non-Telephone	15	13,723	3,781	2,670	784	60	2,515	3,421	
Remote Control & Instrument	15	9,129	2,515	1,777	521	40	1,673	2,276	
Comm Equip Telephone	15	358	99	70	20	2	66	89	
Misc Equipment	15	227,285	62,617	44,230	12,978	1,000	41,661	56,662	
Other Tangible Property	17	0	0	0	0	0	0	0	
Total Utility Plant in Service		21,662,138	7,177,866	4,202,642	4,574,992	1,915,170	595,897	249,433	2,946,138
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	142,580	39,281	27,746	8,141	627	26,135	35,545	5,104
Materials and Supplies	15	151,256	41,671	29,434	8,637	666	27,725	37,708	5,415
Prepayments	15	34,042	9,379	6,625	1,944	150	6,240	8,487	1,219
OPEB Tracker	16	48,682	14,006	9,892	2,911	224	9,357	10,496	1,796
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	142,065	47,080	27,561	30,004	12,559	3,907	1,634	19,321
Less:									
Interest Expense Offset	17	65,651	21,757	12,736	13,865	5,804	1,805	755	8,929
Ciac	17	3,237,898	1,073,039	628,152	683,844	286,230	89,042	37,236	440,354
Customer Advances	17	0	0	0	0	0	0	0	0
Tax Offsets	17	(3,478)	(1,153)	(675)	(735)	(307)	(96)	(40)	(473)
Deferred Income Taxes	17	4,978,380	1,649,835	965,806	1,051,434	440,089	136,905	57,251	677,060
Tank Painting Tracker	17	25,773	8,541	5,000	5,443	2,278	709	296	3,505
Pensions	16	220,524	63,445	44,810	13,187	1,014	42,385	47,545	8,137
		0							
Total Other Rate Base Elements		9,043,373	2,966,881	1,757,088	1,818,677	749,333	344,114	236,913	1,170,367
Total Original Cost Measure of Value		\$ 30,705,511	\$ 10,144,747	\$ 5,959,730	\$ 6,393,668	\$ 2,664,503	\$ 940,011	\$ 486,346	\$ 4,116,505

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	27,060	4,925	0	13,415	3,043	2	0	5,675	0.0
		0.1820	0.0000	0.4958	0.1125	0.0000	0.0000	0.2097	1.0000
T&D Mnt BASIS FOR FACTOR 12	76,782	4,122	0	11,227	1	54,402	0	7,030	0.0
		0.0537	0.0000	0.1462	0.0000	0.7085	0.0000	0.0916	1.0000
A&G BASIS FOR FACTOR 15	1,036,330	285,587	201,654	59,165	4,533	189,915	258,371	37,104	0.0
		0.2755	0.1946	0.0571	0.0044	0.1833	0.2493	0.0358	1.0000
LABOR BASIS FOR FACTOR 16	1,185,355	341,122	240,822	70,891	5,424	227,806	255,559	43,731	0.00
		0.2877	0.2032	0.0598	0.0046	0.1922	0.2156	0.0369	1.0000
UPIS BASIS FOR FACTOR 17	21,656,845	7,176,112	4,201,615	4,573,874	1,914,702	595,751	249,372	2,945,418	0.0
		0.3314	0.1940	0.2112	0.0884	0.0275	0.0115	0.1360	1.0000
RATE BASE BASIS FOR FACTOR 18	30,705,511	10,144,747	5,959,730	6,393,668	2,664,503	940,011	486,346	4,116,505	0.0
		0.3304	0.1941	0.2082	0.0868	0.0306	0.0158	0.1341	1.0000
TOTAL COS BASIS FOR FACTOR 19	6,095,393	2,255,554	1,089,332	636,496	206,813	673,643	817,393	416,163	0.0
		0.3701	0.1787	0.1044	0.0339	0.1105	0.1341	0.0683	1.0000
TOTAL COS BASIS FOR FACTOR 20	3,981,382	2,255,554	1,089,332	636,496	0	0	0	0	0.0
		0.5665	0.2736	0.1599	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9943	-	-	-	-	-	0.0057	1.0000
2	0.5650	0.4318	-	-	-	-	0.0032	1.0000
3	0.5226	0.3995	-	-	-	-	0.0779	1.0000
4	0.2051	-	0.5586	-	-	-	0.2363	1.0000
5	0.2198	-	0.5989	-	-	-	0.1813	1.0000
6	0.5566	0.4255	-	-	-	-	0.0179	1.0000
7	0.2051	-	0.5586	-	-	-	0.2363	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9601	-	0.0399	1.0000
11	0.1820	-	0.4958	0.1125	-	-	0.2097	1.0000
12	0.0537	-	0.1462	-	0.7085	-	0.0916	1.0000
13	-	-	-	-	-	0.9867	0.0133	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2755	0.1946	0.0571	0.0044	0.1833	0.2493	0.0358	1.0000
16	0.2877	0.2032	0.0598	0.0046	0.1922	0.2156	0.0369	1.0000
17	0.3314	0.1940	0.2112	0.0884	0.0275	0.0115	0.1360	1.0000
18	0.3304	0.1941	0.2082	0.0868	0.0306	0.0158	0.1341	1.0000
19	0.3701	0.1787	0.1044	0.0339	0.1105	0.1341	0.0683	1.0000
20	0.5665	0.2736	0.1599	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,376	1.00	1,376	0.5124
Commercial	1,107	0.75	830	0.3092
Industrial	531	0.50	265	0.0989
Other Public Authority	284	0.75	213	0.0794
Sales for Resale	0	0.90	0	0.0000
Total	<u>3,298</u>		<u>2,685</u>	<u>0.9999</u>

The weighting of the factors is based on the maximum day ratio of 1.76 based on a review of maximum day ratios experienced during the period 1999 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.5682
Maximum Day Extra Capacity	<u>0.76</u>	<u>0.4318</u>
Total	<u>1.76</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2010-0131 and Staff
Data Request #4

1990	n/a		
1991	n/a		
1992	n/a		
1993	n/a		
1994	n/a		
1995	n/a		
1996	n/a		
1997	n/a		
1998	n/a		
1999	2.17		
2000	1.87		
2001	1.98		
2002	2.19		
2003	1.68		
2004	1.43		
2005	1.47		
2006	1.69		
2007	1.65		
2008	1.48		
	<u>17.61</u>	<u>10</u>	<u>1.76</u>
	Total ratios	Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5256	(4)	(5)=(4) X 0.3995	(6)	(7)=(6) X 0.0749	(8)=(3)+(5)+(7)
Residential	0.4150	0.2181	0.5124	0.2047			0.4228
Commercial	0.3337	0.1754	0.3092	0.1235			0.2989
Industrial	0.1600	0.0841	0.0989	0.0395			0.1236
Other Public Authority	0.0857	0.0450	0.0794	0.0317			0.0767
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0009	0.0005			0.1629	0.0122	0.0127
Public Fire Protection	0.0048	0.0025			0.8371	0.0627	0.0652
Total	1.0001	0.5256	0.9999	0.3994	1.0000	0.0749	0.9999

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2063	(5)	(6)=(5) X 0.5586	(7)	(8)=(7) X 0.2351	(9)=(4)+(6)+(8)
Residential	57.3	0.4150	0.0856	0.5394	0.3013			0.3869
Commercial	46.1	0.3337	0.0688	0.3098	0.1731			0.2419
Industrial	22.1	0.1600	0.0330	0.0713	0.0398			0.0728
Other Public Authority	11.9	0.0857	0.0177	0.0796	0.0445			0.0622
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0383	0.0385
Public Fire Protection	0.7	0.0048	0.0010			0.8371	0.1968	0.1978
Total	138.2	1.0001	0.2063	1.0001	0.5587	1.0000	0.2351	1.0001

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

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.79 and the average daily system sendout for 2007 of 3.79 MGD. The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	3,790,000	0.5256
Maximum Day Extra Capacity	<u>0.76</u>	<u>2,880,400</u>	<u>0.3995</u>
Subtotal	<u><u>1.76</u></u>	6,670,400	0.9251
Fire Protection		<u>540,000</u>	<u>0.0749</u>
Total		<u><u>7,210,400</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	2,632	0.2063
Maximum Hour Extra Capacity	<u>2.71</u>	<u>7,127</u>	<u>0.5586</u>
Subtotal	<u><u>3.71</u></u>	9,759	0.7649
Fire Protection		<u>3,000</u>	<u>0.2351</u>
Total		<u><u>12,759</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	57.3	3.5	200.7	0.5394
Commercial	46.1	2.5	115.3	0.3098
Industrial	22.1	1.2	26.5	0.0713
Other Public Authority	11.9	2.5	29.6	0.0796
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>137.4</u></u>		<u><u>372.2</u></u>	<u><u>1.0001</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2211		0.5989		0.1800	
Residential	57.3	0.4150	0.0918	0.5394	0.3230			0.4149
Commercial	46.1	0.3337	0.0738	0.3098	0.1855			0.2593
Industrial	22.1	0.1600	0.0354	0.0713	0.0427			0.0781
Other Public Authority	11.9	0.0857	0.0189	0.0796	0.0477			0.0666
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0293	0.0295
Public Fire Protection	0.7	0.0048	0.0011			0.8371	0.1507	0.1518
Total	138.2	1.0001	0.2212	1.0001	0.5989	1.0000	0.1800	1.0002

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	26.97	0.2211
Extra Capacity Maximum Hour	<u>2.71</u>	<u>73.03</u>	<u>0.5989</u>
Total	<u><u>3.71</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.8042	(4)	(5)=(4)X 0.1958	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4573	0.3678	0.4228	0.0828	0.3869	0.0000	0.4505
Commercial	0.3231	0.2598	0.2989	0.0585	0.2419	0.0000	0.3183
Industrial	0.1336	0.1074	0.1236	0.0242	0.0728	0.0000	0.1316
Other Public Authority	0.0830	0.0667	0.0767	0.0150	0.0622	0.0000	0.0817
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0005	0.0004	0.0127	0.0025	0.0385	0.0000	0.0029
Public Fire Protection	0.0027	0.0022	0.0652	0.0128	0.1978	0.0000	0.0150
Total	1.0002	0.8043	0.9999	0.1958	1.0001	0.0000	1.0000

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(1)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.4228	0.0000	0.3869	0.3869	0.3869
Commercial	0.2989	0.0000	0.2419	0.2419	0.2419
Industrial	0.1236	0.0000	0.0728	0.0728	0.0728
Other Public Authority	0.0767	0.0000	0.0622	0.0622	0.0622
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0127	0.0000	0.0385	0.0385	0.0385
Public Fire Protection	0.0652	0.0000	0.1978	0.1978	0.1978
Total	0.9999	0.0000	1.0001	1.0001	1.0001

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

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	9,062	0.6920
Commercial	2,757	0.2105
Industrial	63	0.0048
Other Public Authority	1,212	0.0926
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	13,094	0.9999

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	8,976	0.7674
Commercial	1,745	0.1492
Industrial	15	0.0013
Other Public Authority	493	0.0422
Sales for Resale	0	0.0000
Private Fire Protection	467	0.0399
 Total	11,697	1.0000

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FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 11,399	0.4212
Commercial	6,450	0.2383
Industrial	1,763	0.0651
Other Public Authority	1,776	0.0656
Sales for Resale	-	0.0000
Private Fire Protection	925	0.0342
Public Fire Protection	4,750	0.1755
Total	<u>27,062</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 51,260	0.6676
Commercial	13,316	0.1734
Industrial	1,537	0.0200
Other Public Authority	3,641	0.0474
Sales for Resale	-	0.0000
Private Fire Protection	3,035	0.0395
Public Fire Protection	3,995	0.0520
Total	<u>\$76,784</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,948	0.8235
Commercial	1,449	0.1334
Industrial	9	0.0008
Other Public Authority	314	0.0289
Sales for Resale	0	0.0000
Private Fire Protection	144	0.0133
Public Fire Protection	0	0.0000
Total	<u>10,864</u>	<u>0.9999</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,948	0.8347
Commercial	1,449	0.1352
Industrial	9	0.0008
Other Public Authority	314	0.0293
Sales for Resale	0	0.0000
Total	<u>10,720</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$625,128	0.6031
Commercial	241,908	0.2334
Industrial	70,588	0.0681
Other Public Authority	61,681	0.0595
Sales for Resale	0	0.0000
Private Fire Protection	14,798	0.0143
Public Fire Protection	22,287	0.0215
 Total	 \$1,036,390	 0.9999

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$703,252	0.5933
Commercial	281,978	0.2379
Industrial	84,283	0.0711
Other Public Authority	72,175	0.0609
Sales for Resale	0	0.0000
Private Fire Protection	17,015	0.0144
Public Fire Protection	26,697	0.0225
Total	<u><u>\$1,185,399</u></u>	<u><u>1.0001</u></u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$9,625,696	0.4443
Commercial	5,653,552	0.2610
Industrial	1,906,166	0.0880
Other Public Authority	1,527,112	0.0705
Sales for Resale	0	0.0000
Private Fire Protection	380,615	0.0176
Public Fire Protection	2,564,803	0.1184
Total	<u><u>\$21,657,944</u></u>	<u><u>0.9998</u></u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$13,739,042	0.4475
Commercial	8,000,831	0.2606
Industrial	2,691,374	0.0876
Other Public Authority	2,158,852	0.0703
Sales for Resale	0	0.0000
Private Fire Protection	537,928	0.0175
Public Fire Protection	3,578,577	0.1165
Total	<u>\$30,706,604</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$3,207,094	0.5262
Commercial	1,549,712	0.2542
Industrial	518,608	0.0851
Other Public Authority	404,271	0.0663
Sales for Resale	0	0.0000
Private Fire Protection	84,874	0.0139
Public Fire Protection	331,096	0.0543
Total	<u>\$6,095,654</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Interruptible		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	8,798.00	8,798.00	902.00	902.00	2.98	2.98	74.00	74.00	0.00	0.00	9,776.98	9,776.98
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.30	0.00	0.00	1.00	1.30
1	1.7	146.00	248.20	290.00	493.00	2.00	3.40	77.00	130.90	0.00	0.00	515.00	875.50
1-1/2	3.5	2.00	7.00	74.00	259.00	0.00	0.00	34.00	119.00	0.00	0.00	110.00	385.00
2	4.3	2.00	8.60	167.00	718.10	1.98	8.53	110.00	473.00	0.00	0.00	280.98	1,208.23
3	19.0	0.00	0.00	10.00	190.00	1.00	19.04	11.00	209.00	0.00	0.00	22.00	418.04
4	29.3	0.00	0.00	5.00	146.50	1.00	29.30	7.00	205.10	0.00	0.00	13.00	380.90
6	48.4	0.00	0.00	1.00	48.40	0.00	0.00	0.00	0.00	0.00	0.00	1.00	48.40
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,948.00</u>	<u>9,061.80</u>	<u>1,449.00</u>	<u>2,757.00</u>	<u>8.97</u>	<u>63.25</u>	<u>314.00</u>	<u>1,212.30</u>	<u>0.00</u>	<u>0.00</u>	<u>10,719.97</u>	<u>13,094.35</u>

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	8,798.00	8,798.00	902.00	902.00	2.98	2.98	75.00	75.00	0.00	0.00	0.00	0.00	9,777.98	9,777.98
1	1.17	146.00	170.82	290.00	339.30	2.00	2.34	77.00	90.09	0.00	0.00	0.00	0.00	515.00	602.55
1-1/2	1.58	2.00	3.16	74.00	116.92	0.00	0.00	34.00	53.72	0.00	0.00	0.00	0.00	110.00	173.80
2	2.04	2.00	4.08	167.00	340.68	1.98	4.05	110.00	224.40	0.00	0.00	9.00	18.36	289.98	591.57
3	2.73	0.00	0.00	10.00	27.30	1.00	2.74	11.00	30.03	0.00	0.00	1.00	2.73	23.00	62.80
4	2.88	0.00	0.00	5.00	14.40	1.00	2.88	7.00	20.16	0.00	0.00	25.00	72.00	38.00	109.44
6	4.24	0.00	0.00	1.00	4.24	0.00	0.00	0.00	0.00	0.00	0.00	48.00	203.52	49.00	207.76
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.00	132.62	19.00	132.62
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	38.00	4.00	38.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,948.00</u>	<u>8,976.06</u>	<u>1,449.00</u>	<u>1,744.84</u>	<u>8.97</u>	<u>14.99</u>	<u>314.00</u>	<u>493.40</u>	<u>0.00</u>	<u>0.00</u>	<u>106.00</u>	<u>467.23</u>	<u>10,825.97</u>	<u>11,696.52</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	9	36	
3 -inch	9.00	1	9	
4 -inch	16.00	25	400	
6 -inch	36.00	48	1,728	
8 -inch	64.00	19	1,216	
10 -inch	100.00	4	400	
12 -inch	144.00	0	0	
Private Hydrants	26.50	38	1,007	
Total Private Fire Protection		<u>144</u>	<u>4,796</u>	0.1629
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	925	24,513	
4 1/2" Valve		10	125	
Total Public Fire Protection		<u>935</u>	<u>24,638</u>	0.8371
Total Fire Protection		<u><u>1,079</u></u>	<u><u>29,434</u></u>	<u><u>1.0000</u></u>

JOPLIN WATER

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates				Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)		
	Residential	\$ 8,899,537	46.7%	\$ 8,494,093	50.5%	\$ 8,886,879	46.7%	\$ 392,786	4.6%	
Commercial	4,493,255	23.6%	\$ 3,551,771	21.1%	\$ 4,493,255	23.6%	941,484	26.5%		
Industrial	3,998,501	21.0%	\$ 3,558,284	21.1%	\$ 3,998,500	21.0%	440,216	12.4%		
Public Authority	623,675	3.3%	\$ 479,701	2.9%	\$ 623,676	3.3%	143,975	30.0%		
Sales for Resale	586,190	3.1%	\$ 268,196	1.6%	\$ 586,191	3.1%	317,995	118.6%		
Private Fire Service	460,979	2.4%	\$ 472,700	2.8%	\$ 460,979	2.4%	(11,721)			
Public Fire Service	-	0.0%	10	0.0%	-	0.0%	(10)	-		
Total Sales	19,062,138	100.1%	16,824,755	100.0%	19,049,480	100.1%	2,224,725	13.2%		
Other Revenues	228,423		228,423		228,423		-	0.0%		
Total	\$ 19,290,561		\$ 17,053,178		\$ 19,277,903		\$ 2,224,725	13.0%		

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - JOPLIN
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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,373,593	\$8,494,093	1,373,593	\$8,886,879	\$392,786	4.62%
5	Commercial	1,019,707	3,551,771	1,019,707	4,493,255	941,484	26.51%
6	Industrial	1,370,626	3,558,284	1,370,626	3,998,500	440,216	12.37%
7	Other Public Authority	143,250	479,701	143,250	623,676	143,975	30.01%
8	Other Water Utilities	143,250	268,196	143,250	586,191	317,995	118.57%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	472,700	0	460,979	(11,721)	-2.48%
11	Public Fire	0	10	0	0	(10)	-100.00%
12	Total	<u>4,050,426</u>	<u>16,824,755</u>	<u>4,050,426</u>	<u>19,049,480</u>	<u>\$2,224,725</u>	<u>13.22%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		228,423		228,423	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$17,053,178</u>		<u>\$19,277,903</u>	<u>2,224,725</u>	<u>13.05%</u>
25							
26							
27							
28							
29							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - JOPLIN
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	222,384		\$14.53	\$3,231,240	222,384	\$ 10.83	\$2,408,963	(\$822,277)	-25.45%	
5	3/4" Monthly	0		\$18.59	0	0	\$ 11.79	0	0	0.00%	
6	1" Monthly	27,588		\$26.36	727,220	27,588	\$ 13.53	373,254	(353,966)	-48.67%	
7	1-1/2" Monthly	12		\$45.84	550	12	\$ 20.39	245	(305)	-55.45%	
8	2" Monthly	408		\$69.20	28,234	408	\$ 24.21	9,876	(18,358)	-65.02%	
9	3" Monthly	0		\$123.66	0	0	\$ 72.89	0	0	0.00%	
10	4" Monthly	0		\$201.47	0	0	\$ 106.08	0	0	0.00%	
11	6" Monthly	0		\$396.04	0	0	\$ 170.61	0	0	0.00%	
12	8" Monthly	0		\$629.47	0	0	\$ 383.43	0	0	0.00%	
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,365,076	\$3.2811	4,478,949		1,365,076	\$4.4369	6,056,750	1,577,801	35.23%
19	Second Block		8,458	\$3.2811	27,751		8,458	4.4369	37,527	9,776	35.23%
20	Third Block		59	\$3.2811	195		59	4.4369	264	69	35.38%
21	Fourth Block		0	\$3.2811	0		0	4.4369	0	0	0.00%
22											
23											
24	Total		<u>1,373,593</u>		<u>\$8,494,139</u>		<u>1,373,593</u>		<u>\$8,886,879</u>	<u>\$392,740</u>	<u>4.62%</u>
25											
26											
27											
28											
29											
30											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JOPLIN

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	22,392		\$14.53	\$325,356	22,392	\$ 10.83	\$242,560	(\$82,796)	-25.45%	
5	3/4" Monthly	132		\$18.59	2,454	132	\$ 11.79	1,556	(898)	-36.59%	
6	1" Monthly	7,020		\$26.36	185,047	7,020	\$ 13.53	94,978	(90,069)	-48.67%	
7	1-1/2" Monthly	144		\$45.84	6,601	144	\$ 20.39	2,936	(3,665)	-55.52%	
8	2" Monthly	4,668		\$69.20	323,026	4,668	\$ 24.21	112,996	(210,030)	-65.02%	
9	3" Monthly	0		\$123.66	0	0	\$ 72.89	0	0	0.00%	
10	4" Monthly	216		\$201.47	43,518	216	\$ 106.08	22,913	(20,605)	-47.35%	
11	6" Monthly	72		\$396.04	28,515	72	\$ 170.61	12,284	(16,231)	-56.92%	
12	8" Monthly	12		\$629.47	7,554	12	\$ 383.43	4,601	(2,953)	-39.09%	
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		534,917	\$3.2960	1,763,087		534,917	\$3.9212	2,097,494	334,407	18.97%
19	Second Block		421,041	\$1.8466	777,494		421,041	3.9212	1,650,968	873,474	112.34%
20	Third Block		60,118	\$1.4250	85,668		60,118	3.9212	235,732	150,064	175.17%
21	Fourth Block		3,631	\$0.9597	3,485		3,631	3.9212	14,237	10,752	308.52%
22											
23											
24	Total		<u>1,019,707</u>		<u>\$3,551,805</u>		<u>1,019,707</u>		<u>\$4,493,255</u>	<u>\$941,450</u>	<u>26.51%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JOPLIN

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)			Proposed Rate	Total Revenue
1										
2	Industrial:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	372		\$14.53	\$5,405	372	\$ 10.83	\$4,030	(\$1,375)	-25.44%
5	3/4" Monthly	84		\$18.59	1,562	84	\$ 11.79	990	(572)	-36.62%
6	1" Monthly	204		\$26.36	5,377	204	\$ 13.53	2,760	(2,617)	-48.67%
7	1-1/2" Monthly	0		\$45.84	0	0	\$ 20.39	0	0	0.00%
8	2" Monthly	396		\$69.20	27,403	396	\$ 24.21	9,586	(17,817)	-65.02%
9	3" Monthly	0		\$123.66	0	0	\$ 72.89	0	0	0.00%
10	4" Monthly	168		\$201.47	33,847	168	\$ 106.08	17,821	(16,026)	-47.35%
11	6" Monthly	72		\$396.04	28,515	72	\$ 170.61	12,284	(16,231)	-56.92%
12	8" Monthly	12		\$629.47	7,554	12	\$ 383.43	4,601	(2,953)	-39.09%
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		465,162	\$4.1204	1,916,655		\$2.8793	1,339,337	(577,318)	-30.12%
19	Second Block		296,585	\$2.3083	684,606		2.8793	853,953	169,347	24.74%
20	Third Block		201,052	\$1.7814	358,155		2.8793	578,888	220,733	61.63%
21	Fourth Block		407,826	\$1.1997	489,269		2.8793	1,174,250	684,981	140.00%
22										
23										
24	Total		<u>1,370,626</u>		<u>\$3,558,348</u>		<u>1,370,626</u>	<u>\$3,998,500</u>	<u>\$440,152</u>	<u>12.37%</u>
25										
26										
27										
28										

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JOPLIN

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Other Public Authority:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	684		\$14.53	\$9,939	684	\$ 10.83	\$7,409	(\$2,530)	-25.46%
5	3/4" Monthly	36		\$18.59	669	36	\$ 11.79	424	(245)	-36.62%
6	1" Monthly	636		\$26.36	16,765	636	\$ 13.53	8,605	(8,160)	-48.67%
7	1-1/2" Monthly	12		\$45.84	550	12	\$ 20.39	245	(305)	-55.45%
8	2" Monthly	756		\$69.20	52,315	756	\$ 24.21	18,300	(34,015)	-65.02%
9	3" Monthly	0		\$123.66	0	0	\$ 72.89	0	0	0.00%
10	4" Monthly	84		\$201.47	16,923	84	\$ 106.08	8,911	(8,012)	-47.34%
11	6" Monthly	0		\$396.04	0	0	\$ 170.61	0	0	0.00%
12	8" Monthly	48		\$629.47	30,215	48	\$ 383.43	18,404	(11,811)	-39.09%
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		43,504	\$3.5839	155,913		\$3.9189	170,485	14,572	9.35%
19	Second Block		91,372	\$2.0076	183,438		3.9189	358,074	174,636	95.20%
20	Third Block		8,375	\$1.5492	12,974		3.9189	32,819	19,845	152.96%
21	Fourth Block		0	\$1.0432	0		3.9189	0	0	0.00%
22										
23										
24	Total		<u>143,250</u>		<u>\$479,701</u>		<u>143,250</u>	<u>\$623,676</u>	<u>\$143,975</u>	<u>30.01%</u>
25										
26										
27										
28										

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JOPLIN

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Other Water Utilities:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	0		\$14.53	\$0		\$ 10.83	\$0	0.00%	
5	3/4" Monthly	0		\$18.59	0		\$ 11.79	0	0.00%	
6	1" Monthly	24		\$26.36	633		\$ 13.53	325	(308)	-48.66%
7	1-1/2" Monthly	0		\$45.84	0		\$ 20.39	0	0.00%	
8	2" Monthly	12		\$69.20	830		\$ 24.21	290	(540)	-65.06%
9	3" Monthly	0		\$123.66	0		\$ 72.89	0	0.00%	
10	4" Monthly	0		\$201.47	0		\$ 106.08	0	0.00%	
11	6" Monthly	24		\$396.04	9,505		\$ 170.61	4,095	(5,410)	-56.92%
12	8" Monthly	24		\$629.47	15,107		\$ 383.43	9,202	(5,905)	-39.09%
13	10" Monthly	0		\$1,069.31	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0		0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		1,414	\$4.5228	6,394		\$3.9950	5,648	(746)	-11.67%
19	Second Block		22,689	\$2.5336	57,485		3.9950	22,689	33,157	57.68%
20	Third Block		33,442	\$1.9552	65,385		3.9950	33,442	133,598	104.33%
21	Fourth Block		85,706	\$1.3168	112,857		3.9950	85,706	342,391	203.38%
22										
23										
24	Total		<u>143,250</u>		<u>\$268,196</u>		<u>143,250</u>	<u>\$586,191</u>	<u>\$317,995</u>	<u>118.57%</u>
25										
26										
27										
28										

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - JOPLIN

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	59.7	\$114.47	\$6,833	111.63	\$6,663	(\$170)	-2.49%
5								
6	2"	35.8	16.40	587	15.99	573	(14)	-2.39%
7								
8	3"	0.0	28.18	0	27.48	0	0	0.00%
9								
10	4"	583.5	44.72	26,092	43.61	25,445	(647)	-2.48%
11								
12	6"	1,994.4	91.73	182,946	89.46	178,410	(4,536)	-2.48%
13								
14	8"	1,391.9	157.82	219,670	153.91	214,223	(5,447)	-2.48%
15								
16	10"	82.7	242.60	20,051	236.58	19,554	(497)	-2.48%
17								
18	12"	47.8	345.91	16,521	337.33	16,111	(410)	-2.48%
19								
20								
21								
22	Total	<u>4,196</u>		<u>\$472,700</u>		<u>\$460,979</u>	<u>(\$11,721)</u>	<u>-2.48%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	54,112	20,276	13,506	16,087	1,899	2,029	70	244
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		54,112	20,276	13,506	16,087	1,899	2,029	70	244
Misc Exp Oper SS	2	328,737	123,178	82,053	97,734	11,539	12,328	427	1,479
Misc Exp Oper SS	2	21	8	5	6	1	1	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	17,442	6,536	4,354	5,186	612	654	23	78
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		346,200	129,721	86,412	102,925	12,152	12,983	450	1,558
TOTAL SS EXPENSE		400,312	149,997	99,918	119,013	14,051	15,012	520	1,801
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	6,231	2,335	1,550	1,808	218	233	26	60
Fuel for Power Prod	1	979	329	244	328	34	34	2	7
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	411,469	138,295	102,662	138,007	14,443	14,443	782	2,839
Labor & Exp Oper Pump	6	361,845	135,620	89,991	105,007	12,665	13,533	1,520	3,510
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	8,187	3,068	2,036	2,376	287	306	34	79
Rents Oper P	6	1,204	451	299	349	42	45	5	12
TOTAL PUMPING EXPENSE - OPERATION		789,915	280,098	196,782	247,876	27,688	28,594	2,369	6,507

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Super & Eng Maint P	6	760	285	189	221	27	28	3	7
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	48,271	18,092	12,005	14,008	1,689	1,805	203	468
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		49,031	18,377	12,194	14,229	1,716	1,834	206	476
TOTAL PUMPING EXPENSES		838,946	298,475	208,976	262,105	29,404	30,428	2,575	6,983
WATER TREATMENT									
Super & Eng Oper WT	2	(1,115)	(418)	(278)	(331)	(39)	(42)	(1)	(5)
Chemicals	1	629,552	211,592	157,073	211,152	22,097	22,097	1,196	4,344
Labor & Exp Oper WT	2	52,116	19,528	13,008	15,494	1,829	1,954	68	235
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	171,851	64,393	42,894	51,091	6,032	6,444	223	773
Misc Exp Oper WT	1	30,934	10,397	7,718	10,375	1,086	1,086	59	213
Misc Exp Oper WT	2	6,715	2,516	1,676	1,996	236	252	9	30
Rents Oper WT	2	246	92	61	73	9	9	0	1
TOTAL WT EXPENSE - OPERATION		890,299	308,100	222,153	289,850	31,249	31,801	1,554	5,592
Super & Eng Maint WT	2	33,087	12,398	8,259	9,837	1,161	1,241	43	149
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	21,212	7,948	5,295	6,306	745	795	28	95
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		54,299	20,346	13,553	16,143	1,906	2,036	71	244
TOTAL WT EXPENSE		944,598	328,446	235,706	305,994	33,155	33,837	1,624	5,836
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	17,572	10,872	3,488	1,012	599	357	459	785
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	97,076	38,112	22,706	10,057	3,184	3,737	6,883	12,397
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	176,163	130,290	31,833	5,901	6,236	1,903	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	4,193	3,229	525	30	46	4	360	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	40,155	24,844	7,971	2,313	1,369	815	1,048	1,795

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		335,159	207,346	66,522	19,314	11,434	6,816	8,749	14,977
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	192,644	75,632	45,059	19,958	6,319	7,417	13,658	24,601
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	3,686	2,838	461	27	40	4	316	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	20,768	15,360	3,753	696	735	224	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	49,953	0	0	0	0	0	0	49,953
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	211,454	74,305	39,013	16,367	5,625	6,048	11,059	59,038
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		478,505	168,135	88,287	37,047	12,719	13,692	25,034	133,592
TOTAL T & D EXPENSE		813,664	375,482	154,809	56,361	24,153	20,508	33,783	148,569
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	174,447	151,315	20,934	785	1,361	52	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	104,220	89,160	12,340	469	802	31	1,417	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	189,796	162,370	22,472	854	1,461	57	2,581	0
Misc Cust Accts Exp CA	13	12,609	10,787	1,493	57	97	4	171	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		481,072	413,633	57,238	2,165	3,722	144	4,170	0

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	384,326	192,547	78,095	61,646	10,684	9,954	6,495	24,904
Other Supplies & Exp AG	15	73	37	15	12	2	2	1	5
Other Supplies & Exp AG	15	73,982	37,065	15,033	11,867	2,057	1,916	1,250	4,794
Other Supplies & Exp AG	15	121,608	60,926	24,711	19,506	3,381	3,150	2,055	7,880
Mgmt Fees-Coporate/Shared Service Center	15	1,355,720	679,216	275,482	217,457	37,689	35,113	22,912	87,851
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	67,819	33,977	13,781	10,878	1,885	1,757	1,146	4,395
Outside Services AG	15	39,086	19,582	7,942	6,269	1,087	1,012	661	2,533
Outside Services AG	15	369	185	75	59	10	10	6	24
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Property Insurance	15	221,379	110,911	44,984	35,509	6,154	5,734	3,741	14,345
Property Insurance	15	105,065	52,638	21,349	16,852	2,921	2,721	1,776	6,808
Injuries & Damages	16	9,880	4,941	1,970	1,383	275	250	209	852
Employee Pension & Benefits	16	211,887	105,965	42,250	29,664	5,890	5,361	4,492	18,265
Employee Pension & Benefits	16	588,002	294,060	117,248	82,320	16,346	14,876	12,466	50,686
Employee Pension & Benefits	16	441,145	220,617	87,964	61,760	12,264	11,161	9,352	38,027
Reg Commision Exp	15	12,789	6,407	2,599	2,051	356	331	216	829
Rents AG	15	34,679	17,374	7,047	5,563	964	898	586	2,247
Goodwill Advertising Exp	15	484	242	98	78	13	13	8	31
Misc Exp AG	15	259,185	129,852	52,666	41,573	7,205	6,713	4,380	16,795
Franchise Requirements	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		3,927,478	1,966,541	793,310	604,449	109,184	100,971	71,753	281,270
General Plant Maint AG	15	(61,376)	(30,749)	(12,472)	(9,845)	(1,706)	(1,590)	(1,037)	(3,977)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(61,376)	(30,749)	(12,472)	(9,845)	(1,706)	(1,590)	(1,037)	(3,977)
TOTAL A & G EXPENSE		3,866,102	1,935,791	780,838	594,604	107,478	99,381	70,716	277,293
Total Operation & Maintenance Expenses		7,344,694	3,501,824	1,537,484	1,340,241	211,963	199,311	113,389	440,482

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	134,348	50,340	33,533	39,942	4,716	5,038	175	605
Struct & Imp P	6	54,034	20,252	13,438	15,681	1,891	2,021	227	524
Struct & Imp WT	2	155,063	58,102	38,704	46,100	5,443	5,815	202	698
Struct & Imp TD	7	80,171	31,475	18,752	8,306	2,630	3,087	5,684	10,238
Struct & Imp Offices	15	290	145	59	47	8	8	5	19
Struct & Imp Store,Shop,Gar	15	11,428	5,725	2,322	1,833	318	296	193	741
Struct & Imp Misc	15	19,218	9,628	3,905	3,083	534	498	325	1,245
Collect & Impounding	1	1,386	466	346	465	49	49	3	10
Lake, River & Other Intakes	2	10,616	3,978	2,650	3,156	373	398	14	48
Wells & Springs	2	67,550	25,311	16,860	20,083	2,371	2,533	88	304
Supply Mains	2	73,247	27,446	18,282	21,776	2,571	2,747	95	330
Power Generation Equip Othe	6	28,398	10,644	7,063	8,241	994	1,062	119	275
Boiler Plant Equipment F	6	8	3	2	2	0	0	0	0
Pump Equip Electric	6	176,654	66,210	43,934	51,265	6,183	6,607	742	1,714
Pump Equip Diesel	6	3,621	1,357	901	1,051	127	135	15	35
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	9,368	3,511	2,330	2,719	328	350	39	91
WT Equip Non-Media	2	482,871	180,932	120,525	143,558	16,949	18,108	628	2,173
WT Equip Filter Media	2	5,264	1,972	1,314	1,565	185	197	7	24
Dist Reservoirs & Standpipe	5	58,748	21,038	12,437	11,180	1,745	2,056	3,678	6,615
Elevated Tanks & Standpipes	5	63,721	22,818	13,490	12,126	1,893	2,230	3,989	7,175
Ground Level Facilities	5	81	29	17	15	2	3	5	9
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	68,622	26,941	16,051	7,109	2,251	2,642	4,865	8,763
TD Mains 6 to 8" "	4	324,557	127,421	75,914	33,624	10,645	12,495	23,011	41,446
TD Mains 10 to 16" "	3	200,437	71,295	47,484	56,543	6,675	7,136	3,909	7,396
TD Mains 18 & Grtr "	3	13,030	4,635	3,087	3,676	434	464	254	481
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	81	0	0	0	0	0	0	81
Services	10	290,164	223,426	36,300	2,089	3,163	290	24,896	0
Meters Bronze Case	9	22,284	16,481	4,027	747	789	241	0	0
Meters Plastic Case	9	180	133	33	6	6	2	0	0
Meters Other	9	1,483	1,097	268	50	52	16	0	0
Meters Other-Rem Rdr Unts	9	1,253	927	226	42	44	14	0	0
Meter Vaults	9	24	18	4	1	1	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,960	0	0	0	0	0	0	19,960
Utility Plant Acquisition Adjustmen	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	3,700	1,854	752	593	103	96	63	240

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)	
Comp & Periph Equip	15	59,610	29,865	12,113	9,561	1,657	1,544	1,007	3,863	
Computer Software	15	67,622	33,879	13,741	10,847	1,880	1,751	1,143	4,382	
Comp Software Personal	15	1,790	897	364	287	50	46	30	116	
Data Handling Equipment	15	290	145	59	47	8	8	5	19	
Other Office Equipment	15	365	183	74	59	10	9	6	24	
Trans Equip Lt Duty Trks	15	24,327	12,188	4,943	3,902	676	630	411	1,576	
Trans Equip Hvy Duty Trks	15	958	480	195	154	27	25	16	62	
Trans Equip Autos	15	5,026	2,518	1,021	806	140	130	85	326	
Trans Equip Other	15	3,241	1,624	659	520	90	84	55	210	
Stores Equipment	15	1,126	564	229	181	31	29	19	73	
Tools,Shop,Garage Equip	15	87,832	44,004	17,847	14,088	2,442	2,275	1,484	5,692	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	5,918	2,217	1,477	1,759	208	222	8	27	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	19,885	9,962	4,041	3,190	553	515	336	1,289	
Comm Equip Non-Telephone	15	3,418	1,712	695	548	95	89	58	221	
Remote Control & Instrument	15	16,337	8,185	3,320	2,620	454	423	276	1,059	
Comm Equip Telephone	15	188	94	38	30	5	5	3	12	
Misc Equipment	15	3,854	1,931	783	618	107	100	65	250	
Other Intangible Property	15	0	0	0	0	0	0	0	0	
Total Depreciation Expense		2,683,647	1,166,058	596,605	545,889	81,904	84,518	78,237	130,436	
Amort-Other UP	18	6,737	2,840	1,526	1,372	214	221	197	368	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	119,150	53,046	26,106	23,234	3,622	3,622	2,848	6,672	
Property Taxes	18	1,140,952	480,911	258,426	232,298	36,168	37,423	33,430	62,296	
FUTA	16	110,378	55,200	22,009	15,453	3,069	2,793	2,340	9,515	
FICA	16	12,105	6,054	2,414	1,695	337	306	257	1,043	
SUTA	16	5,256	2,629	1,048	736	146	133	111	453	
Other Taxes & Licenses	15	28,333	14,195	5,757	4,545	788	734	479	1,836	
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	
Total Taxes, Other Than Income		1,416,174	612,034	315,760	277,960	44,129	45,011	39,464	81,815	
Income Taxes	18	1,607,923	677,740	364,195	327,373	50,971	52,740	47,112	87,793	
Utility Income Available for Return	18	6,231,386	2,626,529	1,411,409	1,268,710	197,535	204,389	182,580	340,234	
Total Cost of Service		19,290,561	8,587,025	4,226,979	3,761,544	586,716	586,190	460,979	1,081,128	
Less: Other Water Revenues	19	228,423	228,423							
Revenue Contribution	19	0	0	0	0	0	0	0	0	
Total Other Water Revenues		228,423	228,423	0	0	0	0	0	0	
Total Cost of Service Related to Sales of Water		\$ 19,062,138	\$ 8,358,602	\$ 4,226,979	\$ 3,761,544	\$ 586,716	\$ 586,190	\$ 460,979	\$ 1,081,128	
Reallocation of Public Fire	20	0	540,935	266,276	236,956	36,960	0		(1,081,128)	
Total		\$ 19,062,138	\$ 8,899,537	\$ 4,493,255	\$ 3,998,501	\$ 623,675	\$ 586,190	\$ 460,979	\$ -	
		\$ 228,423	\$ 228,423						495	
		\$ 19,290,561	\$ 9,127,960						\$ -	

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private	Public			
RATE BASE												
Organization	17	\$ 10,120	\$ 4,227	\$ 2,305	\$ 2,090	\$ 323	\$ 336	\$ 301	\$ 538			
Franchises	17	20,740	8,663	4,725	4,283	662	689	616	1,103			
Land & Ld Rights SS	2	146,950	55,062	36,679	43,688	5,158	5,511	191	661			
Land & Ld Rights P	6	12,561	4,708	3,124	3,645	440	470	53	122			
Land & Ld Rights WT	2	338,068	126,674	84,382	100,508	11,866	12,678	439	1,521			
Land & Ld Rights TD	7	26,202	10,287	6,129	2,715	859	1,009	1,858	3,346			
Land & Land Rights AG	15	369,306	185,022	75,043	59,237	10,267	9,565	6,241	23,931			
Struct & Imp SS	2	5,280,229	1,978,502	1,317,945	1,569,812	185,336	198,009	6,864	23,761			
Struct & Imp P	6	2,740,696	1,027,213	681,611	795,350	95,924	102,502	11,511	26,585			
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0			
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0			
Struct & Imp WT	2	8,808,514	3,300,550	2,198,605	2,618,771	309,179	330,319	11,451	39,638			
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0			
Struct & Imp TD	7	3,203,934	1,257,864	749,400	331,928	105,089	123,351	227,159	409,142			
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0			
Struct & Imp Offices	15	(81,348)	(40,755)	(16,530)	(13,048)	(2,261)	(2,107)	(1,375)	(5,271)			
Struct & Imp Leasehold	15	3,756	1,882	763	602	104	97	63	243			
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0			
Struct & Imp Store,Shop,Gar	15	458,697	229,807	93,207	73,575	12,752	11,880	7,752	29,724			
Struct & Imp Misc	15	774,548	388,049	157,388	124,237	21,532	20,061	13,090	50,191			
Collect & Impounding	1	24,396	8,199	6,087	8,182	856	856	46	168			
Lake, River & Other Intakes	2	534,664	200,339	133,452	158,956	18,767	20,050	695	2,406			
Wells & Springs	2	3,150,613	1,180,535	786,393	936,677	110,587	118,148	4,096	14,178			
Supply Mains	2	3,726,159	1,396,192	930,049	1,107,787	130,788	139,731	4,844	16,768			
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0			
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0			
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0			
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0			
Power Generation Equip Othe	6	1,362,956	510,836	338,967	395,530	47,703	50,975	5,724	13,221			
Boiler Plant Equipment P	6	335	126	83	97	12	13	1	3			
Pump Equip Steam	6	6,907	2,589	1,718	2,004	242	258	29	67			
Pump Equip Electric	6	5,522,420	2,069,803	1,373,426	1,602,606	193,285	206,539	23,194	53,567			
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0			
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0			
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0			
Pump Equip Diesel	6	101,728	38,128	25,300	29,521	3,560	3,805	427	987			
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0			
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0			
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0			
Pump Equip Other	6	242,845	91,018	60,396	70,474	8,500	9,082	1,020	2,356			
WT Equip Non-Media	2	15,260,849	5,718,240	3,809,108	4,537,050	535,656	572,282	19,839	68,674			
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0			
WT Equip Filter Media	2	176,725	66,219	44,111	52,540	6,203	6,627	230	795			
Dist Reservoirs & Standpipe	5	1,756,788	629,106	371,912	334,317	52,177	61,488	109,975	197,814			
Elevated Tanks & Standpipes	5	2,543,319	910,763	538,421	483,994	75,537	89,016	159,212	286,378			
Ground Level Facilities	5	3,336	1,195	706	635	99	117	209	376			
TD Mains Not Classified by	7	(3,456,061)	(1,356,850)	(808,373)	(358,048)	(113,359)	(133,058)	(245,035)	(441,339)			
TD Mains 4 & Less "	4	4,769,921	1,872,671	1,115,685	494,164	156,453	183,642	338,187	609,119			

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)			
TD Mains 6 to 8"	4	21,938,184	8,612,931	5,131,341	2,272,796	719,572	844,620	1,555,417	2,801,506			
TD Mains 10 to 16"	3	13,511,487	4,806,036	3,200,871	3,811,590	449,933	481,009	263,474	498,574			
TD Mains 18 & Grtr	3	854,190	303,835	202,358	240,967	28,445	30,409	16,657	31,520			
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0			
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0			
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0			
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0			
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0			
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0			
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0			
Fire Mains	8	5,047	0	0	0	0	0	0	0		5,047	
Services	10	7,514,690	5,786,311	940,088	54,106	81,910	7,515	644,760	0		0	
Meters Bronze Case	9	1,257,232	929,849	227,182	42,117	44,506	13,578	0	0		0	
Meters Plastic Case	9	11,709	8,660	2,116	392	414	126	0	0		0	
Meters Other	9	44,423	32,855	8,027	1,488	1,573	480	0	0		0	
Meters Other-Rem Rdr Unts	9	49,666	36,733	8,975	1,664	1,758	536	0	0		0	
Meter Vault	9	955	706	173	32	34	10	0	0		0	
Meter Installations	9	2,542,622	1,880,523	459,452	85,178	90,009	27,460	0	0		0	
Meter Installation Other	9	0	0	0	0	0	0	0	0		0	
Hydrants	8	876,468	0	0	0	0	0	0	0		876,468	
Other P/E Intangible	15	85,380	42,775	17,349	13,695	2,374	2,211	1,443	5,533		0	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0		0	
Other P/E TD	7	0	0	0	0	0	0	0	0		0	
Other P/E CPS	15	0	0	0	0	0	0	0	0		0	
Office Furniture & Equip	15	32,281	16,173	6,559	5,178	897	836	546	2,092		0	
Comp & Periph Equip	15	240,521	120,501	48,874	38,580	6,686	6,229	4,065	15,586		0	
Computer Software	15	64,954	32,542	13,199	10,419	1,806	1,682	1,098	4,209		0	
Comp Software Personal	15	6,780	3,397	1,378	1,088	188	176	115	439		0	
Data Handling Equipment	15	3,503	1,755	712	562	97	91	59	227		0	
Other Office Equipment	15	20,037	10,039	4,072	3,214	557	519	339	1,298		0	
Trans Equip Lt Duty Trks	15	(15,766)	(7,899)	(3,204)	(2,529)	(438)	(408)	(266)	(1,022)		0	
Trans Equip Hvy Duty Trks	15	4,572	2,291	929	733	127	118	77	296		0	
Trans Equip Autos	15	28,517	14,287	5,795	4,574	793	739	482	1,848		0	
Trans Equip Other	15	61,071	30,597	12,410	9,796	1,698	1,582	1,032	3,957		0	
Stores Equipment	15	18,154	9,095	3,689	2,912	505	470	307	1,176		0	
Tools,Shop,Garage Equip	15	1,435,870	719,371	291,769	230,314	39,917	37,189	24,266	93,044		0	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0		0	
Laboratory Equipment	2	77,525	29,049	19,350	23,048	2,721	2,907	101	349		0	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0		0	
Power Operated Equipment	15	59,978	30,049	12,188	9,620	1,667	1,553	1,014	3,887		0	
Comm Equip Non-Telephone	15	33,597	16,832	6,827	5,389	934	870	568	2,177		0	
Remote Control & Instrument	15	218,813	109,625	44,463	35,098	6,083	5,667	3,698	14,179		0	
Comm Equip Telephone	15	(31,155)	(15,609)	(6,331)	(4,997)	(866)	(807)	(527)	(2,019)		0	
Misc Equipment	15	36,343	18,208	7,385	5,829	1,010	941	614	2,355		0	
Accum Amortization Reserve	17	0	0	0	0	0	0	0	0		0	
Total Utility Plant in Service		108,828,521	45,458,379	24,790,209	22,476,731	3,469,205	3,612,249	3,228,246	5,793,500			

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	98,974	49,586	20,112	15,875	2,751	2,563	1,673	6,414
Materials and Supplies	15	414,605	207,717	84,248	66,503	11,526	10,738	7,007	26,866
Prepayments	15	76,252	38,202	15,494	12,231	2,120	1,975	1,289	4,941
OPEB Tracker	16	82,579	41,298	16,466	11,561	2,296	2,089	1,751	7,118
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	137,309	57,354	31,279	28,354	4,380	4,559	4,078	7,305
Less:									
CIAC	17	16,534,789	6,906,581	3,766,625	3,414,434	527,460	548,955	491,083	879,651
Deferred Interest & Taxes	17	10,637,520	4,443,292	2,423,227	2,196,648	339,337	353,166	315,934	565,916
Pensions & Misc.	16	5,741,658	2,871,403	1,144,887	803,832	159,618	145,264	121,723	494,931
Total Other Rate Base Elements		33,723,686	14,615,434	7,502,337	6,549,438	1,049,488	1,069,309	944,538	1,993,142
Total Original Cost Measure of Value		\$ 142,552,207	\$ 60,073,813	\$ 32,292,546	\$ 29,026,170	\$ 4,518,693	\$ 4,681,558	\$ 4,172,784	\$ 7,786,642

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public (7)			Private (9)	Public (10)
T&D OP BASIS FOR FACTOR 11		277,432	171,631	55,063	15,989	9,466	5,644	7,242	12,397	0.0
FACTOR 11			0.6187	0.1985	0.0576	0.0341	0.0203	0.0261	0.0447	1.0000
T&D Mnt BASIS FOR FACTOR 12		267,051	93,830	49,273	20,680	7,094	7,645	13,975	74,554	0.0
FACTOR 12			0.3514	0.1845	0.0774	0.0266	0.0286	0.0523	0.2792	1.0000
A&G BASIS FOR FACTOR 15		2,405,658	1,205,420	488,949	385,774	66,826	62,270	40,634	155,786	0.0
FACTOR 15			0.5010	0.2032	0.1604	0.0278	0.0259	0.0169	0.0648	1.0000
LABOR BASIS FOR FACTOR 16		2,021,851	1,011,141	403,076	283,096	56,198	51,192	42,811	174,338	0.0
FACTOR 16			0.5001	0.1994	0.1400	0.0278	0.0253	0.0212	0.0862	1.0000
UPIS BASIS FOR FACTOR 17		108,797,661	45,445,489	24,783,179	22,470,359	3,468,221	3,611,225	3,227,330	5,791,858	0.0
FACTOR 17			0.4177	0.2278	0.2065	0.0319	0.0332	0.0297	0.0532	1.0000
RATE BASE BASIS FOR FACTOR 18		142,552,207	60,073,813	32,292,546	29,026,170	4,518,693	4,681,558	4,172,784	7,786,642	0.0
FACTOR 18			0.4215	0.2265	0.2036	0.0317	0.0328	0.0293	0.0546	1.0000
TOTAL COS BASIS FOR FACTOR 19		19,158,622	8,527,572	4,198,274	3,736,259	582,738	582,237	457,916	1,073,626	0.0
FACTOR 19			0.4452	0.2191	0.1950	0.0304	0.0304	0.0239	0.0560	1.0000
COS w/o Fire Factor 20		17,162,264	8,587,025	4,226,979 #	3,761,544 #	586,716 #	-	-	-	0.0
FACTOR 20			0.5003	0.2463	0.2192	0.0342				1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.3361	0.2495	0.3354	0.0351	0.0351	0.0019	0.0069	1.0000
2	0.3747	0.2496	0.2973	0.0351	0.0375	0.0013	0.0045	1.0000
3	0.3557	0.2369	0.2821	0.0333	0.0356	0.0195	0.0369	1.0000
4	0.3926	0.2339	0.1036	0.0328	0.0385	0.0709	0.1277	1.0000
5	0.3581	0.2117	0.1903	0.0297	0.0350	0.0626	0.1126	1.0000
6	0.3748	0.2487	0.2902	0.0350	0.0374	0.0042	0.0097	1.0000
7	0.3926	0.2339	0.1036	0.0328	0.0385	0.0709	0.1277	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7396	0.1807	0.0335	0.0354	0.0108	-	-	1.0000
10	0.7700	0.1251	0.0072	0.0109	0.0010	0.0858	-	1.0000
11	0.6187	0.1985	0.0576	0.0341	0.0203	0.0261	0.0447	1.0000
12	0.3514	0.1845	0.0774	0.0266	0.0286	0.0523	0.2792	1.0000
13	0.8555	0.1184	0.0045	0.0077	0.0003	0.0136	-	1.0000
14	0.8674	0.1200	0.0045	0.0078	0.0003	-	-	1.0000
15	0.5010	0.2032	0.1604	0.0278	0.0259	0.0169	0.0648	1.0000
16	0.5001	0.1994	0.1400	0.0278	0.0253	0.0212	0.0862	1.0000
17	0.4177	0.2278	0.2065	0.0319	0.0332	0.0297	0.0532	1.0000
18	0.4215	0.2265	0.2036	0.0317	0.0328	0.0293	0.0546	1.0000
19	0.4452	0.2191	0.1950	0.0304	0.0304	0.0239	0.0560	1.0000
20	0.5003	0.2463	0.2192	0.0342	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
0.0	Super & Eng Oper SS	2	0	0	0	0	0	0	0
0.0	Labor & Exp Oper SS	2	54,112	35,286	18,512	0	0	0	314
0.0	Labor & Exp Oper SS	2	0	0	0	0	0	0	0
0.0	Purchased Water	1	0	0	0	0	0	0	0
0.0	TOTAL SS EXPENSE - OPERATION		54,112	35,286	18,512	0	0	0	314
0.0	Misc Exp Oper SS	2	328,737	214,369	112,461	0	0	0	1,907
0.0	Misc Exp Oper SS	2	21	14	7	0	0	0	0
0.0	Rents Oper SS	2	0	0	0	0	0	0	0
0.0	Super & Eng Maint SS	2	0	0	0	0	0	0	0
0.0	Struct & Improve Maint SS	2	0	0	0	0	0	0	0
0.0	Struct & Improve Maint SS	2	0	0	0	0	0	0	0
0.0	Collect & Impound Maint SS	2	0	0	0	0	0	0	0
0.0	Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
0.0	Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
0.0	Wells & Springs Maint SS	2	0	0	0	0	0	0	0
0.0	Wells & Springs Maint SS	2	0	0	0	0	0	0	0
0.0	Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
0.0	Supply Mains Maint SS	2	0	0	0	0	0	0	0
0.0	Misc Plant Maint SS	2	17,442	11,374	5,967	0	0	0	101
0.0	Misc Plant Maint SS	2	0	0	0	0	0	0	0
0.0	TOTAL SS EXPENSE - MAINTENANCE		346,200	225,757	118,435	0	0	0	2,008
0.0	TOTAL SS EXPENSE		400,312	261,043	136,947	0	0	0	2,322
0.0	POWER AND PUMPING EXPENSES								
0.0	Super & Eng Oper P	6	6,231	3,981	2,055	108	0	0	87
0.0	Fuel for Power Prod	1	979	970	0	0	0	0	9
0.0	Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
0.0	Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
0.0	Purch Fuel/Power for Pump	1	411,469	407,848	0	0	0	0	3,621
0.0	Labor & Exp Oper Pump	6	361,845	231,185	119,336	6,282	0	0	5,041
0.0	Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
0.0	Expenses Transferred	6	0	0	0	0	0	0	0
0.0	Misc Exp Oper P	6	8,187	5,231	2,700	142	0	0	114
0.0	Rents Oper P	6	1,204	769	397	21	0	0	17
0.0	TOTAL PUMPING EXPENSE - OPERATION		789,915	649,985	124,489	6,553	0	0	8,888

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
0.0	Super & Eng Maint P	6	760	486	251	13	0	0	0	11
0.0	Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
0.0	Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Maint P	6	48,271	30,841	15,920	838	0	0	0	673
0.0	Pump Equip Maint P	6	0	0	0	0	0	0	0	0
0.0	TOTAL PUMPING EXPENSES - MAINTENANCE		49,031	31,326	16,170	851	0	0	0	683
0.0	TOTAL PUMPING EXPENSES		838,946	681,311	140,659	7,405	0	0	0	9,571
0.0	WATER TREATMENT									
0.0	Super & Eng Oper WT	2	(1,115)	(727)	(381)	0	0	0	0	(6)
0.0	Chemicals	1	629,552	624,012	0	0	0	0	0	5,540
0.0	Labor & Exp Oper WT	2	52,116	33,985	17,829	0	0	0	0	302
0.0	Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
0.0	Misc Exp Oper WT	2	171,851	112,064	58,790	0	0	0	0	997
0.0	Misc Exp Oper WT	1	30,934	30,662	0	0	0	0	0	272
0.0	Misc Exp Oper WT	2	6,715	4,379	2,297	0	0	0	0	39
0.0	Rents Oper WT	2	246	160	84	0	0	0	0	1
0.0	TOTAL WT EXPENSE - OPERATION		890,299	804,535	78,619	0	0	0	0	7,145
0.0	Super & Eng Maint WT	2	33,087	21,576	11,319	0	0	0	0	192
0.0	Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
0.0	Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
0.0	WT Equip Maint WT	2	21,212	13,832	7,257	0	0	0	0	123
0.0	WT Equip Maint WT	2	0	0	0	0	0	0	0	0
0.0	TOTAL WT EXPENSE - MAINTENANCE		54,299	35,408	18,576	0	0	0	0	315
0.0	TOTAL WT EXPENSE		944,598	839,943	97,195	0	0	0	0	7,460
0.0	TRANSMISSION AND DISTRIBUTION EXPENSES									
0.0	Super & Eng Oper TD	11	17,572	1,824	0	3,103	11,158	242	0	1,244
0.0	Storage Facility Exp	5	0	0	0	0	0	0	0	0
0.0	Storage Facility Exp	5	0	0	0	0	0	0	0	0
0.0	TD Lines Exp	7	97,076	28,802	0	48,994	0	0	0	19,279
0.0	TD Lines Exp	7	0	0	0	0	0	0	0	0
0.0	Meter Expense	9	176,163	0	0	0	176,163	0	0	0
0.0	Meter Expense	9	0	0	0	0	0	0	0	0
0.0	Customer Install Exp	10	4,193	0	0	0	0	3,833	0	360
0.0	Customer Install Exp	10	0	0	0	0	0	0	0	0
0.0	Misc Exp Oper TD	11	40,155	4,168	0	7,091	25,498	554	0	2,843

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
0.0	Misc Exp Oper TD	11	0	0	0	0	0	0	0	
0.0	Misc Exp Oper TD	11	0	0	0	0	0	0	0	
0.0	Rents Oper TD	11	0	0	0	0	0	0	0	
0.0	TOTAL T & D EXPENSE OPERATION		335,159	34,795	0	59,189	212,820	4,630	0	23,726
0.0	Super & Eng Maint TD	12	0	0	0	0	0	0	0	
0.0	Struct & Improve Maint TD	12	0	0	0	0	0	0	0	
0.0	Struct & Improve Maint TD	12	0	0	0	0	0	0	0	
0.0	Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	
0.0	TD Main Maint TD	7	192,644	57,157	0	97,227	0	0	38,259	
0.0	TD Main Maint TD	7	0	0	0	0	0	0	0	
0.0	Fire Main Maint TD	8	0	0	0	0	0	0	0	
0.0	Services Maint TD	10	3,686	0	0	0	3,370	0	316	
0.0	Services Maint TD	10	0	0	0	0	0	0	0	
0.0	Meters Maint TD	9	20,768	0	0	20,768	0	0	0	
0.0	Meters Maint TD	9	0	0	0	0	0	0	0	
0.0	Hydrants Maint TD	8	49,953	0	0	0	0	0	49,953	
0.0	Hydrants Maint TD	8	0	0	0	0	0	0	0	
0.0	Misc Plant Maint TD	12	211,454	45,251	0	76,990	16,451	2,664	0	70,097
	Mat and Sup Maint TD	12	0	0	0	0	0	0	0	
	Misc Maint TD	12	0	0	0	0	0	0	0	
0.0	Amort Def Maint TD	5	0	0	0	0	0	0	0	
0.0	TOTAL T & D EXPENSE - MAINTENANCE		478,505	102,409	0	174,218	37,219	6,034	0	158,625
0.0	TOTAL T & D EXPENSE		813,664	137,203	0	233,407	250,039	10,664	0	182,351
0.0	CUSTOMER ACCOUNTS									
0.0	Supervision CA	13	0	0	0	0	0	0	0	
0.0	Meter Reading Exp CA	14	174,447	0	0	0	0	174,447	0	
0.0	Meter Reading Exp CA	14	0	0	0	0	0	0	0	
0.0	Meter Reading Exp CA	14	0	0	0	0	0	0	0	
0.0	Cust Rec & Collection CA	13	104,220	0	0	0	0	102,803	1,417	
0.0	Cust Rec & Collection CA	13	0	0	0	0	0	0	0	
0.0	Uncollectible Accts	13	189,796	0	0	0	0	187,215	2,581	
0.0	Misc Cust Accts Exp CA	13	12,609	0	0	0	0	12,438	171	
0.0	Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	
0.0	Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	
0.0	Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	
0.0	TOTAL CUSTOMER ACCOUNTING EXPENSE		481,072	0	0	0	0	476,902	4,170	

MISSOURI-AMERICAN WATER COMPANY
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 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
0.0	ADMINISTRATIVE AND GENERAL EXPENSES									
0.0	Salaries AG	15	384,326	136,782	59,878	38,471	39,931	1,691	76,173	31,399
0.0	Other Supplies & Exp AG	15	73	26	11	7	8	0	14	6
0.0	Other Supplies & Exp AG	15	73,982	26,330	11,526	7,406	7,687	326	14,663	6,044
0.0	Other Supplies & Exp AG	15	121,608	43,280	18,947	12,173	12,635	535	24,103	9,935
0.0	Mgmt Fees-Coporate/Shared Service Center	15	1,355,720	482,501	211,221	135,708	140,859	5,965	268,704	110,762
0.0	Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
0.0	Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
0.0	Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
0.0	Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
0.0	Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
0.0	Outside Services AG	15	67,819	24,137	10,566	6,789	7,046	298	13,442	5,541
0.0	Outside Services AG	15	39,086	13,911	6,090	3,913	4,061	172	7,747	3,193
0.0	Property Insurance	15	369	131	57	37	38	2	73	30
0.0	Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
0.0	Ins Work Comp AG	16	0	0	0	0	0	0	0	0
0.0	Ins Other Oper AG	15	221,379	78,789	34,491	22,160	23,001	974	43,877	18,087
0.0	Property Insurance	15	105,065	37,393	16,369	10,517	10,916	462	20,824	8,584
0.0	Injuries & Damages	16	9,880	3,098	1,213	1,334	1,386	59	1,728	1,061
0.0	Employee Pension & Benefits	16	211,887	66,448	26,020	28,605	29,728	1,271	37,059	22,757
0.0	Employee Pension & Benefits	16	588,002	184,397	72,207	79,380	82,497	3,528	102,842	63,151
0.0	Employee Pension & Benefits	16	441,145	138,343	54,173	59,555	61,893	2,647	77,156	47,379
0.0	Reg Commission Exp	15	12,789	4,552	1,993	1,280	1,329	56	2,535	1,045
0.0	Rents AG	15	34,679	12,342	5,403	3,471	3,603	153	6,873	2,833
0.0	Goodwill Advertising Exp	15	484	172	75	48	50	2	96	40
0.0	Misc Exp AG	15	259,185	92,244	40,381	25,944	26,929	1,140	51,370	21,175
0.0	Research & Development	15	0	0	0	0	0	0	0	0
0.0	TOTAL A & G OPERATIONS		3,927,478	1,344,876	570,621	436,797	453,598	19,282	749,280	353,023
0.0	General Plant Maint AG	15	(61,376)	(21,844)	(9,562)	(6,144)	(6,377)	(270)	(12,165)	(5,014)
0.0	General Plant Maint AG	15	0	0	0	0	0	0	0	0
0.0	TOTAL A & G EXPENSE - MAINTENANCE		(61,376)	(21,844)	(9,562)	(6,144)	(6,377)	(270)	(12,165)	(5,014)
0.0	TOTAL A & G EXPENSE		3,866,102	1,323,032	561,059	430,654	447,221	19,012	737,115	348,009
0.0	Total Operation & Maintenance Expenses		7,344,694	3,242,533	935,859	671,465	697,260	29,676	1,214,017	553,884

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
0.0	Struct & Imp SS	2	134,348	87,608	45,960	0	0	0	779
0.0	Struct & Imp P	6	54,034	34,523	17,820	938	0	0	753
0.0	Struct & Imp WT	2	155,063	101,117	53,047	0	0	0	899
0.0	Struct & Imp TD	7	80,171	23,787	0	40,462	0	0	15,922
0.0	Struct & Imp Offices	15	290	103	45	29	30	1	24
0.0	Struct & Imp Store,Shop,Gar	15	11,428	4,067	1,780	1,144	1,187	50	934
0.0	Struct & Imp Misc	15	19,218	6,840	2,994	1,924	1,997	85	1,570
0.0	Collect & Impounding	1	1,386	1,374	0	0	0	0	12
0.0	Lake, River & Other Intakes	2	10,616	6,923	3,632	0	0	0	62
0.0	Wells & Springs	2	67,550	44,049	23,109	0	0	0	392
0.0	Supply Mains	2	73,247	47,764	25,058	0	0	0	425
0.0	Power Generation Equip Othe	6	28,398	18,144	9,366	493	0	0	396
0.0	Boiler Plant Equipment F	6	8	5	3	0	0	0	0
0.0	Pump Equip Electric	6	176,654	112,865	58,260	3,067	0	0	2,461
0.0	Pump Equip Diesel	6	3,621	2,313	1,194	63	0	0	50
0.0	Pump Equip Hydraulic	6	0	0	0	0	0	0	0
0.0	Pump Equip Other	6	9,368	5,985	3,090	163	0	0	131
0.0	WT Equip Non-Media	2	482,871	314,880	165,190	0	0	0	2,801
0.0	WT Equip Filter Media	2	5,264	3,433	1,801	0	0	0	31
0.0	Dist Reservoirs & Standpipe	5	58,748	17,959	0	30,496	0	0	10,293
0.0	Elevated Tanks & Standpipes	5	63,721	19,480	0	33,078	0	0	11,164
0.0	Ground Level Facilities	5	81	25	0	42	0	0	14
0.0	TD Mains Not Classified by	7	0	0	0	0	0	0	0
0.0	TD Mains 4 & Less "	4	68,622	20,360	0	34,634	0	0	13,628
0.0	TD Mains 6 to 8" "	4	324,557	96,296	0	163,804	0	0	64,457
0.0	TD Mains 10 to 16" "	3	200,437	124,050	65,082	0	0	0	11,305
0.0	TD Mains 18 & Grtr "	3	13,030	8,064	4,231	0	0	0	735
0.0	TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
0.0	TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
0.0	TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
0.0	TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
0.0	TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
0.0	TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
0.0	TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
0.0	TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
0.0	TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
0.0	TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
0.0	TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
0.0	Fire Mains	8	81	0	0	0	0	0	81
0.0	Services	10	290,164	0	0	0	265,268	0	24,896
0.0	Meters Bronze Case	9	22,284	0	0	22,284	0	0	0
0.0	Meters Plastic Case	9	180	0	0	180	0	0	0
0.0	Meters Other	9	1,483	0	0	1,483	0	0	0
0.0	Meters Other-Rem Rdr Unts	9	1,253	0	0	1,253	0	0	0
0.0	Meter Vaults	9	24	0	0	24	0	0	0
0.0	Meter Installations	9	0	0	0	0	0	0	0
0.0	Meter Installation Other	9	0	0	0	0	0	0	0
0.0	Hydrants	8	19,960	0	0	0	0	0	19,960
0.0	Utility Plant Acquisition Adjustmen	17	0	0	0	0	0	0	0
0.0	Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0
0.0	Other P/E TD	7	0	0	0	0	0	0	0
0.0	Other P/E CPS	15	0	0	0	0	0	0	0
0.0	Office Furniture & Equip	15	3,700	1,317	576	370	384	16	733

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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
0.0	Comp & Periph Equip	15	59,610	21,215	9,287	5,967	6,193	262	11,815	4,870
0.0	Computer Software	15	67,622	24,067	10,536	6,769	7,026	298	13,403	5,525
0.0	Comp Software Personal	15	1,790	637	279	179	186	8	355	146
0.0	Data Handling Equipment	15	290	103	45	29	30	1	57	24
0.0	Other Office Equipment	15	365	130	57	37	38	2	72	30
0.0	Trans Equip Lt Duty Trks	15	24,327	8,658	3,790	2,435	2,528	107	4,822	1,988
0.0	Trans Equip Hvy Duty Trks	15	958	341	149	96	100	4	190	78
0.0	Trans Equip Autos	15	5,026	1,789	783	503	522	22	996	411
0.0	Trans Equip Other	15	3,241	1,153	505	324	337	14	642	265
0.0	Stores Equipment	15	1,126	401	175	113	117	5	223	92
0.0	Tools,Shop,Garage Equip	15	87,832	31,259	13,684	8,792	9,126	386	17,408	7,176
0.0	Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
0.0	Laboratory Equipment	2	5,918	3,859	2,025	0	0	0	0	34
0.0	Laboratory Equip Other	2	0	0	0	0	0	0	0	0
0.0	Power Operated Equipment	15	19,885	7,077	3,098	1,990	2,066	87	3,941	1,625
0.0	Comm Equip Non-Telephone	15	3,418	1,216	533	342	355	15	677	279
0.0	Remote Control & Instrument	15	16,337	5,814	2,545	1,635	1,697	72	3,238	1,335
0.0	Comm Equip Telephone	15	188	67	29	19	20	1	37	15
0.0	Misc Equipment	15	3,854	1,372	600	386	400	17	764	315
0.0	Other Intangible Property	15	0	0	0	0	0	0	0	0
	Total Depreciation Expense		<u>2,683,647</u>	<u>1,212,491</u>	<u>530,360</u>	<u>340,323</u>	<u>59,563</u>	<u>266,722</u>	<u>65,506</u>	<u>208,682</u>
	Amort-Other UP	18	6,737	3,070	1,303	995	296	409	98	565
	Taxes Other Than Income									
	Utility Reg Assessment Fee	19	119,150	53,451	20,041	14,667	7,292	5,243	8,936	9,520
	Property Taxes	18	1,140,952	519,932	220,660	168,519	50,202	69,256	16,658	95,726
0.0	FUTA	16	110,378	34,615	13,554	14,901	15,486	662	19,305	11,855
0.0	FICA	16	12,105	3,796	1,486	1,634	1,698	73	2,117	1,300
0.0	SUTA	16	5,256	1,648	645	710	737	32	919	564
0.0	Other Taxes & Licenses	15	28,333	10,084	4,414	2,836	2,944	125	5,616	2,315
0.0	Gross Receipts Tax	19	0	0	0	0	0	0	0	0
0.0	Total Taxes, Other Than Income		<u>1,416,174</u>	<u>623,525</u>	<u>260,802</u>	<u>203,267</u>	<u>78,359</u>	<u>75,389</u>	<u>53,551</u>	<u>121,280</u>
	Income Taxes	18	1,607,923	732,731	310,972	237,490	70,749	97,601	23,476	134,905
	Utility Income Available for Return	18	6,231,386	2,839,643	1,205,150	920,376	274,181	378,245	90,978	522,813
0.0	Total Cost of Service		<u>19,290,561</u>	<u>8,653,992</u>	<u>3,244,446</u>	<u>2,373,916</u>	<u>1,180,409</u>	<u>848,043</u>	<u>1,447,627</u>	<u>1,542,129</u>
0.0	Less: Other Water Revenues	19	228,423	102,471	38,421	28,119	13,979	10,051	17,132	18,251
0.0	Billing and Collecting Services	19	0	0	0	0	0	0	0	0
0.0	Total Other Water Revenues		<u>228,423</u>	<u>102,471</u>	<u>38,421</u>	<u>28,119</u>	<u>13,979</u>	<u>10,051</u>	<u>17,132</u>	<u>18,251</u>
0.0	Total Cost of Service Related to Sales of Water		<u>19,062,138</u>	<u>8,551,521</u>	<u>3,206,025</u>	<u>2,345,797</u>	<u>1,166,429</u>	<u>837,992</u>	<u>1,430,495</u>	<u>1,523,878</u>
0.0	Reallocation of Public Fire	20	0	655,596	245,740	179,792	0	0	0	(1,081,128)
0.0	Total		<u>\$ 19,062,138</u>	<u>\$ 9,207,117</u>	<u>\$ 3,451,765</u>	<u>\$ 2,525,588</u>	<u>\$ 1,166,429</u>	<u>\$ 837,992</u>	<u>\$ 1,430,495</u>	<u>\$ 442,751</u>
				4,050,426			30,547	25,276	292,680	
				2.273			38.18	33.15		
							3.18	2.76	4.89	
									10.83	

MISSOURI-AMERICAN WATER COMPANY

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COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
0.0	RATE BASE									
0.0	Organization	17	10,120	4,676	1,990	1,503	401	641	71	839
0.0	Franchises	17	20,740	9,584	4,077	3,080	821	1,313	145	1,719
0.0	Land & Ld Rights SS	2	146,950	95,826	50,272	0	0	0	0	852
0.0	Land & Ld Rights P	6	12,561	8,025	4,143	218	0	0	0	175
0.0	Land & Ld Rights WT	2	338,068	220,454	115,653	0	0	0	0	1,961
0.0	Land & Ld Rights TD	7	26,202	7,774	0	13,224	0	0	0	5,204
0.0	Land & Land Rights AG	15	369,306	131,436	57,538	36,968	38,371	1,625	73,196	30,172
0.0	Struct & Imp SS	2	5,280,229	3,443,237	1,806,366	0	0	0	0	30,625
0.0	Struct & Imp P	6	2,740,696	1,751,048	903,882	47,583	0	0	0	38,183
0.0	Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
0.0	Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
0.0	Struct & Imp WT	2	8,808,514	5,744,032	3,013,393	0	0	0	0	51,089
0.0	Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
0.0	Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
0.0	Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
0.0	Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
0.0	Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
0.0	Struct & Imp TD	7	3,203,934	950,607	0	1,617,025	0	0	0	636,301
0.0	Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
0.0	Struct & Imp Offices	15	(81,348)	(28,952)	(12,674)	(8,143)	(8,452)	(358)	(16,123)	(6,646)
0.0	Struct & Imp Leasehold	15	3,756	1,337	585	376	390	17	744	307
0.0	Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
0.0	Struct & Imp Store,Shop,Gar	15	458,697	163,250	71,465	45,916	47,659	2,018	90,914	37,476
0.0	Struct & Imp Misc	15	774,548	275,662	120,675	77,532	80,476	3,408	153,515	63,281
0.0	Collect & Impounding	1	24,396	24,181	0	0	0	0	0	215
0.0	Lake, River & Other Intakes	2	534,664	348,654	182,909	0	0	0	0	3,101
0.0	Wells & Springs	2	3,150,613	2,054,515	1,077,825	0	0	0	0	18,274
0.0	Supply Mains	2	3,726,159	2,429,828	1,274,719	0	0	0	0	21,612
0.0	Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
0.0	Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
0.0	Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
0.0	Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
0.0	Power Generation Equip Othe	6	1,362,956	870,801	449,503	23,663	0	0	0	18,988
0.0	Boiler Plant Equipment F	6	335	214	110	6	0	0	0	5
0.0	Pump Equip Steam	6	6,907	4,413	2,278	120	0	0	0	96
0.0	Pump Equip Electric	6	5,522,420	3,528,310	1,821,294	95,878	0	0	0	76,937
0.0	Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Diesel	6	101,728	64,995	33,550	1,766	0	0	0	1,417
0.0	Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
0.0	Pump Equip Other	6	242,845	155,155	80,090	4,216	0	0	0	3,383
0.0	WT Equip Non-Media	2	15,260,849	9,951,600	5,220,736	0	0	0	0	88,513
0.0	WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
0.0	WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
0.0	WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
0.0	WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
0.0	WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
0.0	WT Equip Filter Media	2	176,725	115,242	60,458	0	0	0	0	1,025
0.0	Dist Reservoirs & Standpipe	5	1,756,788	537,050	0	911,949	0	0	0	307,789
0.0	Elevated Tanks & Standpipes	5	2,543,319	777,493	0	1,320,237	0	0	0	445,589
0.0	Ground Level Facilities	5	3,336	1,020	0	1,732	0	0	0	584
0.0	TD Mains Not Classified by	7	(3,456,061)	(1,025,413)	0	(1,744,274)	0	0	0	(686,374)
0.0	TD Mains 4 & Less "	4	4,769,921	1,415,236	0	2,407,379	0	0	0	947,306

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

				Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
0.0	TD Mains 6 to 8"	"	4	21,938,184	6,509,059	0	11,072,201	0	0	4,356,923
0.0	TD Mains 10 to 16"	"	3	13,511,487	8,362,259	4,387,180	0	0	0	762,048
0.0	TD Mains 18 & Grtr	"	3	854,190	528,658	277,355	0	0	0	48,176
0.0	TD Mains AC 4 (STL)	"	4	0	0	0	0	0	0	0
0.0	TD Mains CI <10 1900-28 (S"	"	4	0	0	0	0	0	0	0
0.0	TD Mains CI <10 1929-56 (S"	"	4	0	0	0	0	0	0	0
0.0	TD Mains CI <10 1957-93 (S"	"	4	0	0	0	0	0	0	0
0.0	TD Mains CI 12 (STL)	"	3	0	0	0	0	0	0	0
0.0	TD Mains CI 16 (STL)	"	3	0	0	0	0	0	0	0
0.0	TD Mains DI 6-8 (STL)	"	4	0	0	0	0	0	0	0
0.0	TD Mains DI 12 (STL)	"	3	0	0	0	0	0	0	0
0.0	TD Mains DI 16 & >(STL)	"	3	0	0	0	0	0	0	0
0.0	TD Mains Galve 1 (STL)	"	4	0	0	0	0	0	0	0
0.0	TD Mains LJ 20 (STL)	"	3	0	0	0	0	0	0	0
0.0	Fire Mains		8	5,047	0	0	0	0	0	5,047
0.0	Services		10	7,514,690	0	0	0	6,869,930	0	644,760
0.0	Meters Bronze Case		9	1,257,232	0	0	1,257,232	0	0	0
0.0	Meters Plastic Case		9	11,709	0	0	11,709	0	0	0
0.0	Meters Other		9	44,423	0	0	44,423	0	0	0
0.0	Meters Other-Rem Rdr Unts		9	49,666	0	0	49,666	0	0	0
0.0	Meter Vault		9	955	0	0	955	0	0	0
0.0	Meter Installations		9	2,542,622	0	0	2,542,622	0	0	0
0.0	Meter Installation Other		9	0	0	0	0	0	0	0
0.0	Hydrants		8	876,468	0	0	0	0	0	876,468
0.0	Other P/E Intangible		15	85,380	30,387	13,302	8,547	376	16,922	6,976
0.0	Other P/E WT Res Hand Equip		2	0	0	0	0	0	0	0
0.0	Other P/E TD		7	0	0	0	0	0	0	0
0.0	Other P/E CPS		15	0	0	0	0	0	0	0
0.0	Office Furniture & Equip		15	32,281	11,489	5,029	3,231	142	6,398	2,637
0.0	Comp & Periph Equip		15	240,521	85,601	37,473	24,076	1,058	47,671	19,651
0.0	Computer Software		15	64,954	23,117	10,120	6,502	286	12,874	5,307
0.0	Comp Software Personal		15	6,780	2,413	1,056	679	30	1,344	554
0.0	Data Handling Equipment		15	3,503	1,247	546	351	15	694	286
0.0	Other Office Equipment		15	20,037	7,131	3,122	2,006	88	3,971	1,637
0.0	Trans Equip Lt Duty Trks		15	(15,766)	(5,611)	(2,456)	(1,578)	(69)	(3,125)	(1,288)
0.0	Trans Equip Hvy Duty Trks		15	4,572	1,627	712	458	20	906	374
0.0	Trans Equip Autos		15	28,517	10,149	4,443	2,855	125	5,652	2,330
0.0	Trans Equip Other		15	61,071	21,735	9,515	6,113	269	12,104	4,990
0.0	Stores Equipment		15	18,154	6,461	2,828	1,817	80	3,598	1,483
0.0	Tools,Shop,Garage Equip		15	1,435,870	511,026	223,709	143,731	6,318	284,589	117,311
0.0	Tools,Shop,Garage Equip Oth		15	0	0	0	0	0	0	0
0.0	Laboratory Equipment		2	77,525	50,554	26,521	0	0	0	450
0.0	Laboratory Equip Other		2	0	0	0	0	0	0	0
0.0	Power Operated Equipment		15	59,978	21,346	9,345	6,004	264	11,888	4,900
0.0	Comm Equip Non-Telephone		15	33,597	11,957	5,234	3,363	148	6,659	2,745
0.0	Remote Control & Instrument		15	218,813	77,876	34,091	21,903	963	43,369	17,877
0.0	Comm Equip Telephone		15	(31,155)	(11,088)	(4,854)	(3,119)	(137)	(6,175)	(2,545)
0.0	Misc Equipment		15	36,343	12,934	5,662	3,638	160	7,203	2,969
0.0	Other Tangible Property		17	0	0	0	0	0	0	0
0.0	Total Utility Plant in Service			108,828,521	50,301,620	21,390,770	16,160,731	6,888,728	759,007	9,022,065

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
0.0	Other Rate Base Items									
	Add:									
0.0	Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
0.0	Cash Working Capital	15	98,974	35,225	15,420	9,907	10,283	435	19,617	8,086
0.0	Materials and Supplies	15	414,605	147,558	64,595	41,502	43,077	1,824	82,175	33,873
0.0	Prepayments	15	76,252	27,138	11,880	7,633	7,923	336	15,113	6,230
0.0	OPEB's Contributed to External Func	16	82,579	25,897	10,141	11,148	11,586	495	14,443	8,869
0.0	Premature Retirement	17	0	0	0	0	0	0	0	0
0.0	Regulatory Deferrals	17	137,309	63,450	26,995	20,390	5,437	8,692	961	11,383
	Less:		0							
0.0	Accumulated Deferred ITC (3%)	17	16,534,789	7,640,726	3,250,740	2,455,416	654,778	1,046,652	115,744	1,370,734
0.0	Deferred Income Taxes	17	10,637,520	4,915,598	2,091,336	1,579,672	421,246	673,355	74,463	881,850
0.0	Pensions	16	5,741,658	1,800,584	705,076	775,124	805,555	34,450	1,004,216	616,654
0.0			0							
0.0	Total Other Rate Base Elements		<u>33,723,686</u>	<u>14,656,176</u>	<u>6,176,183</u>	<u>4,900,792</u>	<u>1,959,885</u>	<u>1,766,239</u>	<u>1,326,731</u>	<u>2,937,680</u>
0.0	Total Original Cost Measure of Value		<u>\$ 142,552,207</u>	<u>\$ 64,957,796</u>	<u>\$ 27,566,952</u>	<u>\$ 21,061,523</u>	<u>\$ 6,265,486</u>	<u>\$ 8,654,968</u>	<u>\$ 2,085,738</u>	<u>\$ 11,959,744</u>

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	277,432	28,802	0	48,994	176,163	3,833	0	19,639	0.0
FACTOR 11		0.1038	0.0000	0.1766	0.6350	0.0138	0.0000	0.0708	1.0000
T&D Mnt BASIS FOR FACTOR 12	267,051	57,157	0	97,227	20,768	3,370	0	88,528	0.0
FACTOR 12		0.2140	0.0000	0.3641	0.0778	0.0126	0.0000	0.3315	1.0000
A&G BASIS FOR FACTOR 15	2,405,658	856,008	374,800	240,811	250,039	10,664	476,902	196,433	0.0
FACTOR 15		0.3559	0.1558	0.1001	0.1039	0.0044	0.1982	0.0817	1.0000
LABOR BASIS FOR FACTOR 16	2,021,851	633,960	248,379	272,976	283,593	12,085	353,696	217,162	0.0
FACTOR 16		0.3136	0.1228	0.1350	0.1403	0.0060	0.1749	0.1074	1.0000
UPIS BASIS FOR FACTOR 17	108,797,661	50,287,360	21,384,702	16,156,148	4,304,379	6,886,775	758,791	9,019,506	0.0
FACTOR 17		0.4621	0.1966	0.1485	0.0396	0.0633	0.0070	0.0829	1.0000
RATE BASE BASIS FOR FACTOR 18	142,552,207	64,957,796	27,566,952	21,061,523	6,265,486	8,654,968	2,085,738	11,959,744	0.0
FACTOR 18		0.4557	0.1934	0.1477	0.0440	0.0607	0.0146	0.0839	1.0000
TOTAL COS BASIS FOR FACTOR 19	19,158,622	8,595,989	3,222,412	2,357,968	1,171,788	842,744	1,436,156	1,531,564	0.0
FACTOR 19		0.4486	0.1682	0.1231	0.0612	0.0440	0.0750	0.0799	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,272,353	8,653,992	3,244,446	2,373,916				(14,272,353)	
FACTOR 20		0.6064	0.2273	0.1663					1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9912	-	-	-	-	-	0.0088
2	0.6521	0.3421	-	-	-	-	0.0058
3	0.6189	0.3247	-	-	-	-	0.0564
4	0.2967	-	0.5047	-	-	-	0.1986
5	0.3057	-	0.5191	-	-	-	0.1752
6	0.6389	0.3298	0.0174	-	-	-	0.0139
7	0.2967	-	0.5047	-	-	-	0.1986
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9142	-	0.0858
11	0.1038	-	0.1766	0.6350	0.0138	-	0.0708
12	0.2140	-	0.3641	0.0778	0.0126	-	0.3315
13	-	-	-	-	-	0.9864	0.0136
14	-	-	-	-	-	1.0000	-
15	0.3559	0.1558	0.1001	0.1039	0.0044	0.1982	0.0817
16	0.3136	0.1228	0.1350	0.1403	0.0060	0.1749	0.1074
17	0.4621	0.1966	0.1485	0.0396	0.0633	0.0070	0.0829
18	0.4557	0.1934	0.1477	0.0440	0.0607	0.0146	0.0839
19	0.4486	0.1682	0.1231	0.0612	0.0440	0.0750	0.0799
20	0.6064	0.2273	0.1663	-	-	-	-

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	3,763	0.3361
Commercial	2,794	0.2495
Industrial	3,755	0.3354
Other Public Authority	392	0.0351
Sales for Resale	392	0.0351
Private Fire Protection	21	0.0019
Public Fire Protection	77	0.0069
Total	11,195	1.0000

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x 0.6579</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x 0.3421</u>	
Residential	0.3361	0.2211	0.4489	0.1536	0.3747
Commercial	0.2495	0.1641	0.2499	0.0855	0.2496
Industrial	0.3354	0.2207	0.2240	0.0766	0.2973
Other Public Authority	0.0351	0.0231	0.0351	0.0120	0.0351
Sales for Resale	0.0351	0.0231	0.0421	0.0144	0.0375
Private Fire Protection	0.0019	0.0013			0.0013
Public Fire Protection	0.0069	0.0045			0.0045
Total	1.0000	0.6579	1.0000	0.3421	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3,763	1.00	3,763	0.4489
Commercial	2,794	0.75	2,095	0.2499
Industrial	3,755	0.50	1,878	0.2240
Other Public Authority	392	0.75	294	0.0351
Sales for Resale	392	0.90	353	0.0421
Total	11,097		8,384	1.0000

The weighting of the factors is based on the maximum day ratio of 1.52, based on a review of maximum day ratios experienced during the period 1990 through 2008 .

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

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2010-0131 and Staff
Data Request #4

1990	1.46	
1991	1.62	
1992	1.54	
1993	1.3	
1993	1.43	
1995	1.55	
1996	1.4	
1997	1.4	
1998	1.45	
1999	1.68	
2000	1.65	
2001	1.51	
2002	1.53	
2003	1.51	
2004	1.69	
2005	1.48	
2006	1.61	
2007	1.62	
2008	1.48	
<hr/>		
	28.91	
	19	
	1.52	
<hr/>		
Total ratios	Years	Factor

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6244	(4)	(5)=(4) X 0.3247	(6)	(7)=(6) X 0.0509	(8)=(3)+(5)+(7)
Residential	0.3361	0.2099	0.4489	0.1458			0.3557
Commercial	0.2495	0.1558	0.2499	0.0811			0.2369
Industrial	0.3354	0.2094	0.2240	0.0727			0.2821
Other Public Authority	0.0351	0.0219	0.0351	0.0114			0.0333
Sales for Resale	0.0351	0.0219	0.0421	0.0137			0.0356
Private Fire Protection	0.0019	0.0012			0.3594	0.0183	0.0195
Public Fire Protection	0.0069	0.0043			0.6406	0.0326	0.0369
Total	1.0000	0.6244	1.0000	0.3247	1.0000	0.0509	1.0000

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2999	(5)	(6)=(5) X 0.5047	(7)	(8)=(7) X 0.1954	(9)=(4)+(6)+(8)
Residential	156.8	0.4066	0.1219	0.5361	0.2706			0.3926
Commercial	116.4	0.3018	0.0905	0.2842	0.1434			0.2339
Industrial	75.7	0.1962	0.0588	0.0887	0.0448			0.1036
Other Public Authority	16.4	0.0424	0.0127	0.0399	0.0201			0.0328
Sales for Resale	16.4	0.0424	0.0127	0.0511	0.0258			0.0385
Private Fire Protection	0.9	0.0023	0.0007			0.3594	0.0702	0.0709
Public Fire Protection	3.2	0.0083	0.0025			0.6406	0.1252	0.1277
Total	385.7	1.0000	0.2998	1.0000	0.5047	1.0000	0.1954	1.0000

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2007 of 13.26 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	13,260,000	0.6244
Maximum Day Extra Capacity	0.52	6,895,200	0.3247
Subtotal	1.52	20,155,200	0.9491
Fire Protection		1,080,000	0.0509
Total		21,235,200	1.0000

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

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

FACTOR 4. Continued
ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND
MAXIMUM HOUR EXTRA CAPACITY FUNCTIONS, cont.

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	9,208	0.2999
Maximum Hour Extra Capacity	<u>1.68</u>	<u>15,499</u>	<u>0.5047</u>
Subtotal	<u><u>2.68</u></u>	24,707	0.8046
Fire Protection		<u>6,000</u>	<u>0.1954</u>
Total		<u><u>30,707</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	156.8	3.5	548.8	0.5361
Commercial	116.4	2.5	291.0	0.2842
Industrial	75.7	1.2	90.8	0.0887
Other Public Authority	16.4	2.5	40.9	0.0399
Sales for Resale	<u>16.4</u>	3.2	<u>52.3</u>	<u>0.0511</u>
Total	<u><u>381.6</u></u>		<u><u>1,023.8</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3084		0.5191		0.1725	
Residential	156.8	0.3361	0.1037	0.4897	0.2542			0.3581
Commercial	116.4	0.2495	0.0769	0.2596	0.1348			0.2117
Industrial	156.5	0.3354	0.1034	0.1675	0.0869			0.1903
Other Public Authority	16.4	0.0351	0.0108	0.0365	0.0189			0.0297
Sales for Resale	16.4	0.0351	0.0108	0.0467	0.0242			0.0350
Private Fire Protection	0.9	0.0019	0.0006			0.3594	0.0620	0.0626
Public Fire Protection	3.2	0.0069	0.0021			0.6406	0.1105	0.1126
Total	466.5	1.0000	0.3083	1.0000	0.5190	1.0000	0.1725	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.27	0.3084
Extra Capacity Maximum Hour	1.68	62.73	0.5191
Total	2.68	100.00	0.8275

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	156.8	3.5	548.8	0.4897
Commercial	116.4	2.5	291.0	0.2596
Industrial	156.5	1.2	187.8	0.1675
Other Public Authority	16.4	2.5	40.9	0.0365
Sales for Resale	16.4	3.2	52.3	0.0467
Total	462.4		1,120.8	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X 0.9365	(4)	(5)=(4)X 0.0291	(6)	(7)=(6)X 0.0344	(8)=(3)+ (5)+(7)
Residential	0.3747	0.3509	0.3557	0.0104	0.3926	0.0135	0.3748
Commercial	0.2496	0.2338	0.2369	0.0069	0.2339	0.0080	0.2487
Industrial	0.2973	0.2784	0.2821	0.0082	0.1036	0.0036	0.2902
Other Public Authority	0.0351	0.0329	0.0333	0.0010	0.0328	0.0011	0.0350
Sales for Resale	0.0375	0.0351	0.0356	0.0010	0.0385	0.0013	0.0374
Private Fire Protection	0.0013	0.0012	0.0195	0.0006	0.0709	0.0024	0.0042
Public Fire Protection	0.0045	0.0042	0.0369	0.0011	0.1277	0.0044	0.0097
Total	1.0000	0.9365	1.0000	0.0292	1.0000	0.0343	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	4,350	0.9365
Associated with Maximum Day and Fire	135	0.0291
Associated with Maximum Hour	160	0.0344
Total	4,645	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3557	0.0000	0.3926	0.3926	0.3926
Commercial	0.2369	0.0000	0.2339	0.2339	0.2339
Industrial	0.2821	0.0000	0.1036	0.1036	0.1036
Other Public Authority	0.0333	0.0000	0.0328	0.0328	0.0328
Sales for Resale	0.0356	0.0000	0.0385	0.0385	0.0385
Private Fire Protection	0.0195	0.0000	0.0709	0.0709	0.0709
Public Fire Protection	0.0369	0.0000	0.1277	0.1277	0.1277
Total	1.0000	0.0000	1.0000	1.0000	1.0000

	Total Footage of Mains	Weight
Transmission Mains	325,873	0.0000
Distribution Mains	1,607,496	1.0000
Total	1,933,369	1.0000

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	22,590	0.7396
Commercial	5,520	0.1807
Industrial	1,024	0.0335
Other Public Authority	1,082	0.0354
Sales for Resale	330	0.0108
Private Fire	0	0.0000
Total	30,547	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	21,293	0.7700
Commercial	3,458	0.1251
Industrial	198	0.0072
Other Public Authority	300	0.0109
Sales for Resale	27	0.0010
Private Fire Protection	2,372	0.0858
 Total	27,648	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 171,631	0.6186
Commercial	55,063	0.1985
Industrial	15,989	0.0576
Other Public Authority	9,466	0.0341
Sales for Resale	5,644	0.0203
Private Fire Protection	7,242	0.0261
Public Fire Protection	12,397	0.0447
Total	<u>277,432</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 93,830	0.3514
Commercial	49,273	0.1845
Industrial	20,680	0.0774
Other Public Authority	7,094	0.0266
Sales for Resale	7,645	0.0286
Private Fire Protection	13,975	0.0523
Public Fire Protection	74,554	0.2792
Total	<u>\$267,051</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	20,866	0.8555
Commercial	2,888	0.1184
Industrial	109	0.0045
Other Public Authority	188	0.0077
Sales for Resale	7	0.0003
Private Fire Protection	332	0.0136
Public Fire Protection	0	0.0000
Total	<u>24,390</u>	<u>1.0000</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	20,866	0.8674
Commercial	2,888	0.1200
Industrial	109	0.0045
Other Public Authority	188	0.0078
Sales for Resale	7	0.0003
Total	<u>24,058</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$1,205,420	0.5011
Commercial	488,949	0.2032
Industrial	385,774	0.1604
Other Public Authority	66,826	0.0278
Sales for Resale	62,270	0.0259
Private Fire Protection	40,634	0.0169
Public Fire Protection	155,786	0.0648
 Total	 \$2,405,658	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,011,141	0.5001
Commercial	403,076	0.1994
Industrial	283,096	0.1400
Other Public Authority	56,198	0.0278
Sales for Resale	51,192	0.0253
Private Fire Protection	42,811	0.0212
Public Fire Protection	<u>174,338</u>	<u>0.0862</u>
Total	<u><u>\$2,021,851</u></u>	<u><u>1.0000</u></u>

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$45,445,489	0.4177
Commercial	24,783,179	0.2278
Industrial	22,470,359	0.2065
Other Public Authority	3,468,221	0.0319
Sales for Resale	3,611,225	0.0332
Private Fire Protection	3,227,330	0.0297
Public Fire Protection	<u>5,791,858</u>	<u>0.0532</u>
Total	<u><u>\$108,797,661</u></u>	<u><u>1.0000</u></u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$60,073,813	0.4214
Commercial	32,292,546	0.2265
Industrial	29,026,170	0.2036
Other Public Authority	4,518,693	0.0317
Sales for Resale	4,681,558	0.0328
Private Fire Protection	4,172,784	0.0293
Public Fire Protection	7,786,642	0.0546
Total	<u>\$142,552,207</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$8,527,572	0.4451
Commercial	4,198,274	0.2191
Industrial	3,736,259	0.1950
Other Public Authority	582,738	0.0304
Sales for Resale	582,237	0.0304
Private Fire Protection	457,916	0.0239
Public Fire Protection	1,073,626	0.0560
Total	<u>\$19,158,622</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	18,532.00	18,532.00	1,866.00	1,866.00	31.00	31.00	57.00	57.00	0.00	0.00	20,486.00	20,486.00
3/4	1.3	0.00	0.00	11.00	14.30	7.00	9.10	3.00	3.90	0.00	0.00	21.00	27.30
1	1.7	2,299.00	3,908.30	585.00	994.50	17.00	28.90	53.00	90.10	2.00	3.40	2,956.00	5,025.20
1-1/2	3.5	1.00	3.50	12.00	42.00	0.00	0.00	1.00	3.50	0.00	0.00	14.00	49.00
2	4.3	34.00	146.20	389.00	1,672.70	33.00	141.90	63.00	270.90	1.00	4.30	520.00	2,236.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	18.00	527.40	14.00	410.20	7.00	205.10	0.00	0.00	39.00	1,142.70
6	48.4	0.00	0.00	6.00	290.40	6.00	290.40	0.00	0.00	2.00	96.80	14.00	677.60
8	112.9	0.00	0.00	1.00	112.90	1.00	112.90	4.00	451.60	2.00	225.80	8.00	903.20
Total		<u>20,866.00</u>	<u>22,590.00</u>	<u>2,888.00</u>	<u>5,520.20</u>	<u>109.00</u>	<u>1,024.40</u>	<u>188.00</u>	<u>1,082.10</u>	<u>7.00</u>	<u>330.30</u>	<u>24,058.00</u>	<u>30,547.00</u>

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(13)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	18,532.00	18,532.00	1,877.00	1,877.00	38.00	38.00	60.00	60.00	0.00	0.00	0.00	0.00	20,507.00	20,507.00
1	1.17	2,299.00	2,689.83	585.00	684.45	17.00	19.89	53.00	62.01	2.00	2.34	0.00	0.00	2,956.00	3,458.52
1-1/2	1.58	1.00	1.58	12.00	18.96	0.00	0.00	1.00	1.58	0.00	0.00	0.00	0.00	14.00	22.12
2	2.04	34.00	69.36	389.00	793.56	33.00	67.32	63.00	128.52	1.00	2.04	5.00	10.20	525.00	1,071.00
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	18.00	51.84	14.00	40.32	7.00	20.16	0.00	0.00	0.00	0.00	39.00	112.32
6	4.24	0.00	0.00	6.00	25.44	6.00	25.44	0.00	0.00	2.00	8.48	42.00	178.08	56.00	237.44
8	6.98	0.00	0.00	1.00	6.98	1.00	6.98	4.00	27.92	2.00	13.96	156.00	1,088.88	164.00	1,144.72
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.00	1,007.00	106.00	1,007.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	85.12	7.00	85.12
Total		<u>20,866.00</u>	<u>21,292.77</u>	<u>2,888.00</u>	<u>3,458.23</u>	<u>109.00</u>	<u>197.95</u>	<u>188.00</u>	<u>300.19</u>	<u>7.00</u>	<u>26.82</u>	<u>317.00</u>	<u>2,372.01</u>	<u>24,375.00</u>	<u>27,647.97</u>

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	5	20	
3 -inch	9.00	11	99	
4 -inch	16.00	0	0	
6 -inch	36.00	42	1,512	
8 -inch	64.00	156	9,984	
10 -inch	100.00	106	10,600	
12 -inch	144.00	7	1,008	
Private Hydrants	6.25	5	31	
Total Private Fire Protection		<u>332</u>	<u>23,254</u>	0.3594
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	6.25	495	3,094
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	1,063	21,526
4 3/4" Valve	2- 2-1/2" & 1- 4.5"	22.56	158	3,564
5" Valve	2- 2-1/2" & 1- 4.5"	25.00	6	150
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	495	13,118
Total Public Fire Protection		<u>1,634</u>	<u>41,452</u>	<u>0.6406</u>
Total Fire Protection		<u><u>1,966</u></u>	<u><u>64,706</u></u>	<u><u>1.0000</u></u>

MEXICO WATER

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(Schedule B)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 1,701,730	46.4%	\$ 1,654,663	48.0%	\$ 1,702,312	46.4%	\$ 47,649	2.9%
Commercial	526,419	14.4%	\$ 474,888	13.8%	\$ 526,418	14.4%	51,530	10.9%
Industrial	569,686	15.5%	\$ 528,604	15.3%	\$ 569,687	15.5%	41,083	7.8%
Public Authority	269,166	7.3%	\$ 242,540	7.0%	\$ 269,166	7.3%	26,626	11.0%
Sales for Resale	518,340	14.1%	\$ 411,035	11.9%	\$ 518,338	14.1%	107,303	26.1%
Private Fire Service	81,523	2.2%	\$ 135,410	3.9%	\$ 81,524	2.2%	(53,886)	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,666,863	99.9%	3,447,140	99.9%	3,667,445	99.9%	220,305	6.4%
Other Revenues	51,771		51,771		51,771		-	0.0%
Total	\$ 3,718,634		\$ 3,498,911		\$ 3,719,216		\$ 220,305	6.3%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - MEXICO
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	221,129	\$1,654,663	221,129	\$1,702,312	\$47,649	2.88%
5	Commercial	95,901	474,888	95,901	526,418	51,530	10.85%
6	Industrial	135,322	528,604	135,322	569,687	41,083	7.77%
7	Other Public Authority	51,877	242,540	51,877	269,166	26,626	10.98%
8	Other Water Utilities	109,182	411,035	109,182	518,338	107,303	26.11%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	135,410	0	81,524	(53,886)	-39.79%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>613,411</u>	<u>3,447,140</u>	<u>613,411</u>	<u>3,667,445</u>	<u>\$220,305</u>	<u>6.39%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		53,083		53,083	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$3,500,223</u>		<u>\$3,720,528</u>	<u>\$ 220,305</u>	<u>6.29%</u>
25							
26							
27							
28							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - MEXICO
Page 1 of 6

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	50,772		\$10.00	\$507,720	50,772		\$ 10.76	\$546,182	\$38,462	7.58%
5	3/4" Monthly	36		12.79	\$460	36		\$ 11.26	\$405	(55)	-11.99%
6	1" Monthly	216		18.13	\$3,916	216		\$ 12.67	\$2,736	(1,180)	-30.13%
7	1-1/2" Monthly	0		31.53	\$0	0		\$ 17.46	\$0	0	0.00%
8	2" Monthly	24		47.60	\$1,142	24		\$ 20.80	\$499	(643)	-56.29%
9	3" Monthly	0		85.06	\$0	0		\$ 48.25	\$0	0	0.00%
10	4" Monthly	0		138.59	\$0	0		\$ 66.02	\$0	0	0.00%
11	6" Monthly	0		272.40	\$0	0		\$ 103.72	\$0	0	0.00%
12	8" Monthly	0		432.96	\$0	0		\$ 222.89	\$0	0	0.00%
13	10" Monthly	0		735.50	\$0	0		0.00	\$0	0	0.00%
14	12" Monthly	0		1,213.22	\$0	0		0.00	\$0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		221,108	\$5.1618	1,141,315		221,108	\$5.2118	1,152,380	11,064	0.97%
19	Second Block		21	5.1618	108		21	5.2118	109	1	0.97%
20	Third Block		0	5.1618	0		0	5.2118	0	0	0.00%
21	Fourth Block		0	5.1618	0		0	5.2118	0	0	0.00%
22											
23											
24	Total		<u>221,129</u>		<u>\$1,654,663</u>		<u>221,129</u>		<u>\$1,702,312</u>	<u>\$47,649</u>	<u>2.88%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - MEXICO
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	3,744		\$10.00	\$37,440	3,744		\$ 10.76	\$40,276	\$2,836	7.57%
5	3/4" Monthly	48		12.79	614	48		\$ 11.26	540	(74)	-12.05%
6	1" Monthly	972		18.13	17,622	972		\$ 12.67	12,312	(5,310)	-30.13%
7	1-1/2" Monthly	12		31.53	378	12		\$ 17.46	209	(169)	-44.71%
8	2" Monthly	588		47.60	27,989	588		\$ 20.80	12,233	(15,756)	-56.29%
9	3" Monthly	24		85.06	2,041	24		\$ 48.25	1,158	(883)	-43.26%
10	4" Monthly	0		138.59	0	0		\$ 66.02	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		\$ 103.72	1,245	(2,024)	-61.91%
12	8" Monthly	0		432.96	0	0		\$ 222.89	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		70,587	\$4.5481	321,036		70,587	\$4.7804	337,435	16,399	5.11%
19	Second Block		25,314	2.5480	64,499		25,314	4.7804	121,010	56,511	87.62%
20	Third Block		0	1.9664	0		0	4.7804	0	0	0.00%
21	Fourth Block		0	1.3242	0		0	4.7804	0	0	0.00%
22											
23											
24	Total		<u>95,901</u>		<u>\$474,888</u>		<u>95,901</u>		<u>\$526,418</u>	<u>\$51,530</u>	<u>10.85%</u>
25											
26											
27											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - MEXICO
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	156		\$10.00	\$1,560	156		\$ 10.76	\$1,678	\$118	7.56%
5	3/4" Monthly	12		12.79	153	12		\$ 11.26	135	(18)	-11.76%
6	1" Monthly	48		18.13	870	48		\$ 12.67	608	(262)	-30.11%
7	1-1/2" Monthly	0		31.53	0	0		\$ 17.46	0	0	0.00%
8	2" Monthly	60		47.60	2,856	60		\$ 20.80	1,248	(1,608)	-56.30%
9	3" Monthly	60		85.06	5,104	60		\$ 48.25	2,895	(2,209)	-43.28%
10	4" Monthly	36		138.59	4,989	36		\$ 66.02	2,377	(2,612)	-52.36%
11	6" Monthly	36		272.40	9,806	36		\$ 103.72	3,734	(6,072)	-61.92%
12	8" Monthly	0		432.96	0	0		\$ 222.89	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		11,064	\$6.6176	73,216		11,064	\$4.1162	45,541	(27,675)	-37.80%
19	Second Block		88,097	3.7072	326,593		88,097	\$4.1162	362,623	36,030	11.03%
20	Third Block		36,162	2.8610	103,459		36,162	\$4.1162	148,848	45,389	43.87%
21	Fourth Block		0	1.9266	0		0	\$4.1162	0	0	0.00%
22											
23											
24	Total		<u>135,322</u>		<u>\$528,606</u>		<u>135,322</u>		<u>\$569,687</u>	<u>\$41,081</u>	<u>7.77%</u>
25											
26											
27											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - MEXICO
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	528		\$10.00	\$5,280	528		\$ 10.76	\$5,680	\$400	7.58%
5	3/4" Monthly	24		12.79	307	24		\$ 11.26	270	(37)	-12.05%
6	1" Monthly	252		18.13	4,569	252		\$ 12.67	3,192	(1,377)	-30.14%
7	1-1/2" Monthly	24		31.53	757	24		\$ 17.46	419	(338)	-44.65%
8	2" Monthly	468		47.60	22,277	468		\$ 20.80	9,737	(12,540)	-56.29%
9	3" Monthly	60		85.06	5,104	60		\$ 48.25	2,895	(2,209)	-43.28%
10	4" Monthly	0		138.59	0	0		\$ 66.02	0	0	0.00%
11	6" Monthly	0		272.40	0	0		\$ 103.72	0	0	0.00%
12	8" Monthly	0		432.96	0	0		\$ 222.89	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		31,006	\$4.7836	148,319		31,006	\$4.7608	147,611	(708)	-0.48%
19	Second Block		20,871	2.6796	55,926		20,871	\$4.7608	99,362	43,436	77.67%
20	Third Block		0	2.0679	0		0	\$4.7608	0	0	0.00%
21	Fourth Block		0	1.3927	0		0	\$4.7608	0	0	0.00%
22											
23											
24	Total		<u>51,877</u>		<u>\$242,539</u>		<u>51,877</u>		<u>\$269,166</u>	<u>\$26,627</u>	<u>10.98%</u>
25											
26											
27											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - MEXICO
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$10.00	\$0	0		\$ 10.76	\$0	\$0	0.00%
5	3/4" Monthly	0		12.79	0	0		\$ 11.26	0	0	0.00%
6	1" Monthly	0		18.13	0	0		\$ 12.67	0	0	0.00%
7	1-1/2" Monthly	0		31.53	0	0		\$ 17.46	0	0	0.00%
8	2" Monthly	48		47.60	2,285	48		\$ 20.80	999	(1,286)	-56.28%
9	3" Monthly	12		85.06	1,021	12		\$ 48.25	579	(442)	-43.29%
10	4" Monthly	0		138.59	0	0		\$ 66.02	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		\$ 103.72	1,245	(2,024)	-61.91%
12	8" Monthly	0		432.96	0	0		\$ 222.89	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,632	\$7.3884	19,450		2,632	\$4.7216	12,429	(7,021)	-36.10%
19	Second Block		49,761	4.1390	205,962		49,761	4.7216	234,954	28,992	14.08%
20	Third Block		54,548	3.1942	174,237		54,548	4.7216	257,554	83,317	47.82%
21	Fourth Block		2,240	2.1511	4,819		2,240	4.7216	10,578	5,759	119.51%
22											
23											
24	Total		<u>109,182</u>		<u>\$411,043</u>		<u>109,182</u>		<u>\$518,338</u>	<u>\$107,295</u>	<u>26.10%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - MEXICO

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	83.7	\$126.75	\$10,606	76.31	\$6,386	(\$4,220)	-39.79%
5								
6	2"	21.3	18.17	387	10.94	233	(154)	-39.79%
7								
8	3"	0.0	31.21	0	18.79	0	0	0.00%
9								
10	4"	129.7	49.51	6,421	29.81	3,866	(2,555)	-39.79%
11								
12	6"	311.6	101.56	31,647	61.14	19,053	(12,594)	-39.80%
13								
14	8"	191.3	174.77	33,428	105.22	20,125	(13,303)	-39.80%
15								
16	10"	179.9	268.63	48,337	161.73	29,101	(19,236)	-39.80%
17								
18	12"	12.0	383.03	4,584	230.60	2,760	(1,824)	-39.79%
19								
20								
21								
22	Total	<u>929</u>		<u>\$135,410</u>		<u>\$81,524</u>	<u>(\$53,886)</u>	<u>-39.79%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
33								

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	75,004	28,629	11,498	14,933	6,218	13,718	0	8
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		75,004	28,629	11,498	14,933	6,218	13,718	0	8
Misc Exp Oper SS	2	134,000	51,148	20,542	26,679	11,109	24,509	0	13
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	4,897	1,869	751	975	406	896	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		138,897	53,017	21,293	27,654	11,515	25,404	0	14
TOTAL SS EXPENSE		213,901	81,646	32,791	42,588	17,732	39,122	0	21
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	1,062	383	166	234	90	189	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(409)	(164)	(213)	(89)	(196)	0	(0)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	66,672	24,029	10,421	14,708	5,640	11,868	0	7
Labor & Exp Oper Pump	6	(99)	(38)	(15)	(20)	(8)	(18)	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	310	118	48	62	26	57	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		66,874	24,083	10,455	14,771	5,659	11,899	0	7

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	47	18	7	9	4	9	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		47	18	7	9	4	9	0	0
TOTAL PUMPING EXPENSES		66,921	24,101	10,462	14,780	5,663	11,908	0	7
WATER TREATMENT									
Super & Eng Oper WT	2	(55)	(21)	(8)	(11)	(5)	(10)	0	(0)
Chemicals	1	75,338	27,152	11,775	16,620	6,374	13,410	0	8
Labor & Exp Oper WT	2	8,024	3,063	1,230	1,598	665	1,468	0	1
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	150,712	57,527	23,104	30,007	12,494	27,565	0	15
Misc Exp Oper WT	1	1,289	465	201	284	109	229	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		235,308	88,185	36,303	48,497	19,637	42,662	0	24
Super & Eng Maint WT	2	5	2	1	1	0	1	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	13,524	5,162	2,073	2,693	1,121	2,474	0	1
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		13,529	5,164	2,074	2,694	1,122	2,474	0	1
TOTAL WT EXPENSE		248,837	93,349	38,377	51,191	20,759	45,137	0	25
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	88,324	27,875	9,716	9,345	5,255	12,957	5,697	17,479
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	631	496	61	7	19	2	45	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,248	717	247	236	133	328	145	442
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public		Fire Protection	
			(4)	(5)	(6)	Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
Misc Exp Oper TD	11	222	71	24	23	13	32	14	44	
Rents Oper TD	11	0	0	0	0	0	0	0	0	
TOTAL T & D EXPENSE OPERATION		91,425	29,159	10,048	9,612	5,421	13,319	5,901	17,965	
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	
Struct & Improve Maint TD	12	16,435	5,218	1,809	1,736	978	2,401	1,055	3,238	
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0	
TD Main Maint TD	7	7,102	2,241	781	751	423	1,042	458	1,405	
TD Main Maint TD	7	0	0	0	0	0	0	0	0	
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	
Services Maint TD	10	0	0	0	0	0	0	0	0	
Services Maint TD	10	0	0	0	0	0	0	0	0	
Meters Maint TD	9	33	24	4	2	2	0	0	0	
Meters Maint TD	9	0	0	0	0	0	0	0	0	
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	
Misc Plant Maint TD	12	65,109	20,672	7,169	6,876	3,874	9,512	4,180	12,826	
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0	
Misc Maint TD	12	0	0	0	0	0	0	0	0	
Amort Def Maint TD	5	0	0	0	0	0	0	0	0	
TOTAL T & D EXPENSE - MAINTENANCE		88,679	28,156	9,763	9,365	5,276	12,956	5,693	17,470	
TOTAL T & D EXPENSE		180,104	57,315	19,811	18,976	10,698	26,275	11,595	35,434	
CUSTOMER ACCOUNTS										
Supervision CA	13	0	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	39,402	34,512	3,649	276	918	47	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	
Cust Rec & Collection CA	13	38,426	33,139	3,504	265	880	46	592	0	
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	
Uncollectible Accts	13	22,504	19,407	2,052	155	515	27	347	0	
Misc Cust Accts Exp CA	13	5,572	4,805	508	38	128	7	86	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTING EXPENSE		105,904	91,864	9,714	735	2,441	127	1,024	0	

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	81,098	35,789	10,705	11,646	5,450	11,702	1,525	4,282
Other Supplies & Exp AG	15	2,929	1,293	387	421	197	423	55	155
Other Supplies & Exp AG	15	26,608	11,742	3,512	3,821	1,788	3,840	500	1,405
Other Supplies & Exp AG	15	22,351	9,863	2,950	3,210	1,502	3,225	420	1,180
Mgmt Fees-Coporate/Shared Service Center	15	249,171	109,959	32,891	35,781	16,744	35,955	4,684	13,156
Mgmt Fees-Call Center	13	19,052	16,430	1,738	131	436	23	293	0
Mgmt Fees-Belleville Lab	2	69,770	26,631	10,696	13,891	5,784	12,761	0	7
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	0	0	0	0	0	0	0	0
Outside Services AG	15	0	0	0	0	0	0	0	0
Outside Services AG	15	27,198	12,002	3,590	3,906	1,828	3,925	511	1,436
Property Insurance	15	11,655	5,143	1,538	1,674	783	1,682	219	615
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	30,736	13,564	4,057	4,414	2,065	4,435	578	1,623
Injuries & Damages	16	2,071	949	249	238	123	263	64	185
Employee Pension & Benefits	16	41,126	18,848	4,952	4,734	2,439	5,219	1,271	3,664
Employee Pension & Benefits	16	114,993	52,701	13,845	13,236	6,819	14,593	3,553	10,246
Employee Pension & Benefits	16	84,049	38,520	10,119	9,674	4,984	10,666	2,597	7,489
Reg Commision Exp	15	2,681	1,183	354	385	180	387	50	142
Rents AG	15	3,955	1,745	522	568	266	571	74	209
Goodwill Advertising Exp	15	1,314	580	173	189	88	190	25	69
Misc Exp AG	15	35,447	15,643	4,679	5,090	2,382	5,115	666	1,872
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		826,204	372,586	106,958	113,007	53,859	114,973	17,087	47,734
General Plant Maint AG	15	2,057	908	272	295	138	297	39	109
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		2,057	908	272	295	138	297	39	109
TOTAL A & G EXPENSE		828,261	373,494	107,229	113,302	53,997	115,270	17,126	47,843
Total Operation & Maintenance Expenses		1,643,928	721,769	218,384	241,572	111,290	237,839	29,745	83,330

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,801	687	276	359	149	329	0	0
Struct & Imp P	6	1,318	503	202	262	109	241	0	0
Struct & Imp WT	2	56,801	21,681	8,708	11,309	4,709	10,389	0	6
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	1,664	525	183	176	99	244	107	329
Struct & Imp Offices	15	2,911	1,285	384	418	196	420	55	154
Struct & Imp Store,Shop,Gar	15	592	261	78	85	40	85	11	31
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	1	0	0	0	0	0	0
Lake, River & Other Intakes	2	191	73	29	38	16	35	0	0
Wells & Springs	2	18,963	7,238	2,907	3,776	1,572	3,468	0	2
Supply Mains	2	15,969	6,095	2,448	3,179	1,324	2,921	0	2
Supply Mains -North Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramac (STL)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	107	41	16	21	9	20	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	23,408	8,935	3,588	4,661	1,941	4,281	0	2
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	844	322	129	168	70	154	0	0
WT Equip Non-Media	2	107,608	41,074	16,496	21,425	8,921	19,682	0	11
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	795	303	122	158	66	145	0	0
Other WT Equip Non Media	2	1,989	759	305	396	165	364	0	0
Dist Reservoirs & Standpipe	5	6,857	2,406	839	806	454	1,118	303	931
Elevated Tanks & Standpipes	5	1,249	438	153	147	83	204	55	170
Ground Level Facilities	5	441	155	54	52	29	72	19	60
TD Mains Not Classified by	4	37,358	11,790	4,109	3,952	2,223	5,480	2,410	7,393
TD Mains 4 & Less "	4	4,419	1,395	486	468	263	648	285	875
TD Mains 6 to 8" "	4	27,890	8,802	3,068	2,951	1,659	4,091	1,799	5,519
TD Mains 10 to 16" "	3	16,472	5,930	2,383	3,095	1,290	2,845	227	702
TD Mains 18 & Grtr "	3	13	5	2	2	1	2	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)			
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	0	0	
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	0	0	
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	0	0	
TD Mains DI 16 >(STL)	3	0	0	0	0	0	0	0	0	0	0	
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	0	0	
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	0	0	
Fire Mains	8	465	0	0	0	0	0	0	0	0	465	
Services	10	73,110	57,516	7,048	863	2,252	205	5,227	0	0		
Meters Bronze Case	9	11,746	8,602	1,520	746	708	170	0	0	0		
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0		
Meters Other	9	1,556	1,139	201	99	94	23	0	0	0		
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	0		
Meter Vault	9	0	0	0	0	0	0	0	0	0		
Meter Installations	9	0	0	0	0	0	0	0	0	0		
Meter Installation Other	9	0	0	0	0	0	0	0	0	0		
Hydrants	8	9,181	0	0	0	0	0	0	0	9,181		
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0		
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0		
Other P/E TD	7	0	0	0	0	0	0	0	0	0		
Other P/E CPS	15	0	0	0	0	0	0	0	0	0		
Office Furniture & Equip	15	123	54	16	18	8	18	2	6	6		
Comp & Periph Equip	15	9,355	4,128	1,235	1,343	629	1,350	176	494	494		
Computer Software	15	19,376	8,551	2,558	2,782	1,302	2,796	364	1,023	1,023		

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	Private (9)	Public (10)				
Comp Software Personal	15	255	113	34	37	17	37	5	13		
Data Handling Equipment	15	2,401	1,060	317	345	161	346	45	127		
Other Office Equipment	15	626	276	83	90	42	90	12	33		
Trans Equip Lt Duty Trks	15	2,593	1,144	342	372	174	374	49	137		
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0		
Trans Equip Autos	15	3,222	1,422	425	463	217	465	61	170		
Trans Equip Other	15	0	0	0	0	0	0	0	0		
Stores Equipment	15	443	195	58	64	30	64	8	23		
Tools,Shop,Garage Equip	15	2,577	1,137	340	370	173	372	48	136		
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0		
Laboratory Equipment	2	885	338	136	176	73	162	0	0		
Laboratory Equip Other	2	0	0	0	0	0	0	0	0		
Power Operated Equipment	15	620	274	82	89	42	89	12	33		
Comm Equip Non-Telephone	15	1,372	605	181	197	92	198	26	72		
Remote Control & Instrument	15	234	103	31	34	16	34	4	12		
Comm Equip Telephone	15	407	180	54	58	27	59	8	21		
Misc Equipment	15	779	344	103	112	52	112	15	41		
Other Tangible Property	17	0	0	0	0	0	0	0	0		
Total Depreciation Expense		470,988	207,885	61,731	66,162	31,496	64,203	11,334	28,177		
Amort-Other UP, Depr Ciac,COR	18	1,360	592	177	188	91	183	34	93		
Taxes Other Than Income											
Utility Reg Assessment Fee	19	24,371	10,677	3,205	3,468	1,638	3,397	534	1,453		
Property Taxes	18	190,890	83,152	24,892	26,419	12,790	25,751	4,810	13,076		
FUTA	16	23,655	10,841	2,848	2,723	1,403	3,002	731	2,108		
FICA	16	1,219	559	147	140	72	155	38	109		
SUTA	16	1,007	462	121	116	60	128	31	90		
Other Taxes & Licenses	15	5,640	2,489	744	810	379	814	106	298		
Gross Receipts Tax	19	0	0	0	0	0	0	0	0		
Total Taxes, Other Than Income		246,782	108,179	31,957	33,676	16,341	33,247	6,250	17,132		
Income Taxes	18	208,937	91,013	27,245	28,917	13,999	28,186	5,265	14,312		
Utility Income Available for Return	18	1,146,639	499,476	149,522	158,695	76,825	154,682	28,895	78,545		
Total Cost of Service		3,718,634	1,628,914	489,016	529,210	250,041	518,340	81,523	221,589		
Less: Other Water Revenues	19	51,771	51,771	0	0	0	0	0	0		
Revenue Contribution	19	0	0	0	0	0	0	0	0		
Total Other Water Revenues		51,771	51,771	0	0	0	0	0	0		
Total Cost of Service Related to Sales of Water		\$ 3,666,863	\$ 1,577,143	\$ 489,016	\$ 529,210	\$ 250,041	\$ 518,340	\$ 81,523	\$ 221,589		

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Reallocation of Public Fire	20	0	124,586	37,402	40,476	19,124	0		(221,589)
Total		<u>\$ 3,666,863</u>	<u>\$ 1,701,730</u>	<u>\$ 526,419</u>	<u>\$ 569,686</u>	<u>\$ 269,166</u>	<u>\$ 518,340</u>	<u>\$ 81,523</u>	<u>\$ -</u>
		\$ (51,771)	\$ (51,771)						
		<u>\$ 3,615,092</u>	<u>\$ 1,649,959</u>						

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	(7)	(8)				Private (9)	Public (10)
RATE BASE												
Organization	17	\$ 2,043	\$ 890	\$ 266	\$ 283	\$ 137	\$ 276	\$ 51	\$ 140			
Franchises	17	0	0	0	0	0	0	0	0			
Land & Ld Rights SS	2	25,516	9,739	3,912	5,080	2,115	4,667	0	3			
Land & Ld Rights P	6	58,808	22,447	9,015	11,709	4,875	10,756	0	6			
Land & Ld Rights WT	2	13,920	5,313	2,134	2,771	1,154	2,546	0	1			
Land & Ld Rights TD	7	13,167	4,156	1,448	1,393	783	1,932	849	2,606			
Land & Land Rights AG	15	2,057	908	272	295	138	297	39	109			
Struct & Imp SS	2	44,406	16,950	6,807	8,841	3,681	8,122	0	4			
Struct & Imp P	6	45,806	17,484	7,022	9,120	3,797	8,378	0	5			
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0			
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0			
Struct & Imp WT	2	2,769,909	1,057,274	424,627	551,489	229,625	506,616	0	277			
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0			
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0			
Struct & Imp TD	7	56,515	17,836	6,217	5,979	3,363	8,291	3,645	11,184			
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0			
Struct & Imp Offices	15	80,042	35,323	10,566	11,494	5,379	11,550	1,505	4,226			
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0			
Struct & Imp Leasehold	15	994	439	131	143	67	143	19	52			
Struct & Imp Store,Shop,Gar	15	20,471	9,034	2,702	2,940	1,376	2,954	385	1,081			
Struct & Imp Misc	15	0	0	0	0	0	0	0	0			
Collect & Impounding	1	37	13	6	8	3	7	0	0			
Lake, River & Other Intakes	2	10,336	3,945	1,585	2,058	857	1,890	0	1			
Wells & Springs	2	704,093	268,752	107,937	140,185	58,369	128,779	0	70			
Supply Mains	2	692,792	264,439	106,205	137,935	57,432	126,712	0	69			
Supply Mains -North Plt (STL)	2	0	0	0	0	0	0	0	0			
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0			
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0			
Other Sources of Supply	2	0	0	0	0	0	0	0	0			
Power Generation Equip Othe	6	4,890	1,867	750	974	405	894	0	0			
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0			
Pump Equip Steam	6	0	0	0	0	0	0	0	0			
Pump Equip Electric	6	1,102,932	420,989	169,079	219,594	91,433	201,726	0	110			
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0			
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0			
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0			
Pump Equip Diesel	6	0	0	0	0	0	0	0	0			
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0			
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0			
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0			
Pump Equip Other	6	30,464	11,628	4,670	6,065	2,525	5,572	0	3			
WT Equip Non-Media	2	3,195,821	1,219,845	489,919	636,288	264,934	584,516	0	320			
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0			

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public		Fire Protection	
			(4)	(5)	(6)	Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0	
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0	
WT Equip Other PE Hand Equip	2	0	0	0	0	0	0	0	0	
Other WT Equip Non Media	2	21,706	8,285	3,328	4,322	1,799	3,970	0	2	
WT Equip Filter Media	2	64,356	24,565	9,866	12,813	5,335	11,771	0	6	
Dist Reservoirs & Standpipe	5	178,098	62,495	21,781	20,944	11,790	29,030	7,872	24,186	
Elevated Tanks & Standpipes	5	49,993	17,543	6,114	5,879	3,310	8,149	2,210	6,789	
Ground Level Facilities	5	17,753	6,230	2,171	2,088	1,175	2,894	785	2,411	
TD Mains Not Classified by	7	1,591,884	502,399	175,107	168,421	94,717	233,529	102,677	315,034	
TD Mains 4 & Less "	4	349,909	110,431	38,490	37,020	20,820	51,332	22,569	69,247	
TD Mains 6 to 8" "	4	1,994,746	629,542	219,422	211,044	118,687	292,629	128,661	394,760	
TD Mains 10 to 16" "	3	1,129,724	406,701	163,471	212,275	88,457	195,103	15,590	48,126	
TD Mains 18 & Grtr "	3	899	324	130	169	70	155	12	38	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	
Fire Mains	8	21,203	0	0	0	0	0	0	21,203	
Services	10	2,466,947	1,940,747	237,814	29,110	75,982	6,907	176,387	0	
Meters Bronze Case	9	465,167	340,642	60,193	29,538	28,050	6,745	0	0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	
Meters Other	9	3,053	2,236	395	194	184	44	0	0	
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	
Meter Vault	9	0	0	0	0	0	0	0	0	
Meter Installations	9	732,735	536,582	94,816	46,529	44,184	10,625	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Hydrants	8	355,840	0	0	0	0	0	0	355,840	
Other P/E Intangible	15	1,197	528	158	172	80	173	23	63	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	0	
Office Furniture & Equip	15	10,154	4,481	1,340	1,458	682	1,465	191	536	
Comp & Periph Equip	15	38,419	16,954	5,071	5,517	2,582	5,544	722	2,029	
Computer Software	15	24,660	10,882	3,255	3,541	1,657	3,558	464	1,302	
Comp Software Personal	15	533	235	70	77	36	77	10	28	
Data Handling Equipment	15	26,727	11,795	3,528	3,838	1,796	3,857	502	1,411	
Other Office Equipment	15	7,802	3,443	1,030	1,120	524	1,126	147	412	
Trans Equip Lt Duty Trks	15	(382)	(169)	(50)	(55)	(26)	(55)	(7)	(20)	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	(1,803)	(796)	(238)	(259)	(121)	(260)	(34)	(95)	
Trans Equip Other	15	0	0	0	0	0	0	0	0	
Stores Equipment	15	7,840	3,460	1,035	1,126	527	1,131	147	414	
Tools,Shop,Garage Equip	15	23,597	10,413	3,115	3,389	1,586	3,405	444	1,246	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	20,073	7,662	3,077	3,997	1,664	3,671	0	2	

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	Private (9)	Public (10)				
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	(4,460)	(1,968)	(589)	(640)	(300)	(644)	(84)	(235)		
Comm Equip Non-Telephone	15	26,947	11,892	3,557	3,870	1,811	3,888	507	1,423		
Comm Equip Telephone	15	(13,964)	(6,162)	(1,843)	(2,005)	(938)	(2,015)	(263)	(737)		
Misc Equipment	15	7,882	3,478	1,040	1,132	530	1,137	148	416		
Other Tangible Property	17	0	0	0	0	0	0	0	0		
Total Utility Plant in Service		18,494,254	8,054,118	2,411,925	2,561,267	1,239,101	2,495,565	466,172	1,266,105		
Other Rate Base Items											
Add:											
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0	
Cash Working Capital	15	69,227	30,550	9,138	9,941	4,652	9,989	1,301	3,655		
Materials and Supplies	15	29,107	12,845	3,842	4,180	1,956	4,200	547	1,537		
Prepayments	15	15,365	6,781	2,028	2,206	1,033	2,217	289	811		
OPEB's Contributed to External Fund	16	17,311	7,934	2,084	1,992	1,027	2,197	535	1,542		
Premature Retirement	17	0	0	0	0	0	0	0	0		
Regulatory Deferrals	17	30,258	13,177	3,946	4,191	2,027	4,082	763	2,073		
Less:											
Interest Expense	17	56,653	24,672	7,388	7,846	3,796	7,642	1,428	3,881		
Ciac	17	864,807	376,623	112,771	119,776	57,942	116,662	21,793	59,239		
Customer Advances	17	276,615	120,466	36,071	38,311	18,533	37,315	6,971	18,948		
Deferred Income Taxes	17	4,018,607	1,750,103	524,026	556,577	269,247	542,110	101,269	275,275		
Tank Painting Tracker	17	25,773	11,224	3,361	3,570	1,727	3,477	649	1,765		
Pensions	16	78,415	35,938	9,441	9,026	4,650	9,951	2,423	6,987		
Total Other Rate Base Elements		5,482,138	2,390,313	714,095	757,616	366,589	739,843	137,968	375,713		
Total Original Cost Measure of Value		\$ 23,976,392	\$ 10,444,432	\$ 3,126,021	\$ 3,318,883	\$ 1,605,690	\$ 3,235,409	\$ 604,140	\$1,641,818		

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	75,004	55,968	19,029	0	0	0	8
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		75,004	55,968	19,029	0	0	0	8
Misc Exp Oper SS	2	134,000	99,991	33,996	0	0	0	13
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infilt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	4,897	3,654	1,242	0	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		138,897	103,645	35,238	0	0	0	14
TOTAL SS EXPENSE		213,901	159,613	54,267	0	0	0	21
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	1,062	1,062	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(799)	(272)	0	0	0	(0)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	66,672	66,665	0	0	0	0	7
Labor & Exp Oper Pump	6	(99)	(74)	(25)	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	310	231	79	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		66,874	67,085	(218)	0	0	0	7
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	47	35	12	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		47	35	12	0	0	0	0
TOTAL PUMPING EXPENSES		66,921	67,121	(206)	0	0	0	7

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WATER TREATMENT								
Super & Eng Oper WT	2	(55)	(41)	(14)	0	0	0	(0)
Chemicals	1	75,338	75,330	0	0	0	0	8
Labor & Exp Oper WT	2	8,024	5,988	2,036	0	0	0	1
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	150,712	112,461	38,236	0	0	0	15
Misc Exp Oper WT	1	1,289	1,289	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		235,308	195,027	40,257	0	0	0	24
Super & Eng Maint WT	2	5	4	1	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	13,524	10,092	3,431	0	0	0	1
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		13,529	10,095	3,432	0	0	0	1
TOTAL WT EXPENSE		248,837	205,122	43,690	0	0	0	25
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	88,324	24,148	0	41,000	0	0	23,176
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	631	0	0	0	586	0	45
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,248	610	0	1,036	0	15	587
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Misc Exp Oper TD	11	222	60	0	102	0	1	58
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		91,425	24,818	0	42,138	0	602	23,866
Super & Eng Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	16,435	4,472	0	7,593	77	0	4,293
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	7,102	1,942	0	3,297	0	0	1,864
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	33	0	0	0	33	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Plant Maint TD	12	65,109	17,716	0	30,080	306	0	0	17,006
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		88,679	24,130	0	40,970	416	0	0	23,163
TOTAL T & D EXPENSE		180,104	48,948	0	83,109	416	602	0	47,029
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	39,402	0	0	0	0	0	39,402	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	38,426	0	0	0	0	0	37,834	592
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	22,504	0	0	0	0	0	22,157	347
Misc Cust Accts Exp CA	13	5,572	0	0	0	0	0	5,486	86
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		105,904	0	0	0	0	0	104,880	1,024
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	81,098	40,654	11,808	10,040	49	73	12,668	5,807
Other Supplies & Exp AG	15	2,929	1,468	426	363	2	3	458	210
Other Supplies & Exp AG	15	26,608	13,339	3,874	3,294	16	24	4,156	1,905
Other Supplies & Exp AG	15	22,351	11,205	3,254	2,767	13	20	3,491	1,600
Mgmt Fees-Coporate/Shared Service Center	15	249,171	124,909	36,279	30,847	150	224	38,921	17,841
Mgmt Fees-Call Center	13	19,052	0	0	0	0	0	18,759	293
Mgmt Fees-Belleville Lab	2	69,770	52,062	17,701	0	0	0	0	7
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	0	0	0	0	0	0	0	0
Outside Services AG	15	27,198	13,634	3,960	3,367	16	24	4,248	1,947
Property Insurance	15	11,655	5,843	1,697	1,443	7	10	1,821	834
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	30,736	15,408	4,475	3,805	18	28	4,801	2,201
Injuries & Damages	16	2,071	767	174	433	2	3	444	249
Employee Pension & Benefits	16	41,126	15,225	3,459	8,591	41	62	8,813	4,935
Employee Pension & Benefits	16	114,993	42,570	9,671	24,022	115	172	24,643	13,799
Employee Pension & Benefits	16	84,049	31,115	7,069	17,558	84	126	18,012	10,086
Reg Commision Exp	15	2,681	1,344	390	332	2	2	419	192
Rents AG	15	3,955	1,983	576	490	2	4	618	283
Goodwill Advertising Exp	15	1,314	659	191	163	1	1	205	94
Misc Exp AG	15	35,447	17,770	5,161	4,388	21	32	5,537	2,538
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		826,204	389,954	110,166	111,902	539	809	148,012	64,821

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
General Plant Maint AG	15	2,057	1,031	299	255	1	2	321	147
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		<u>2,057</u>	<u>1,031</u>	<u>299</u>	<u>255</u>	<u>1</u>	<u>2</u>	<u>321</u>	<u>147</u>
TOTAL A & G EXPENSE		<u>828,261</u>	<u>390,986</u>	<u>110,465</u>	<u>112,157</u>	<u>541</u>	<u>811</u>	<u>148,333</u>	<u>64,969</u>
Total Operation & Maintenance Expenses		<u>1,643,928</u>	<u>871,790</u>	<u>208,215</u>	<u>195,266</u>	<u>957</u>	<u>1,413</u>	<u>253,213</u>	<u>113,075</u>
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,801	1,344	457	0	0	0	0	0
Struct & Imp P	6	1,318	983	334	0	0	0	0	0
Struct & Imp WT	2	56,801	42,385	14,410	0	0	0	0	6
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	1,664	455	0	772	0	0	0	437
Struct & Imp Offices	15	2,911	1,459	424	360	2	3	455	208
Struct & Imp Store,Shop,Gar	15	592	297	86	73	0	1	92	42
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	2	0	0	0	0	0	0
Lake, River & Other Intakes	2	191	143	48	0	0	0	0	0
Wells & Springs	2	18,963	14,150	4,811	0	0	0	0	2
Supply Mains	2	15,969	11,916	4,051	0	0	0	0	2
Supply Mains -North Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramac (STL)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	107	80	27	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	23,408	17,467	5,939	0	0	0	0	2
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	844	630	214	0	0	0	0	0
WT Equip Non-Media	2	107,608	80,297	27,300	0	0	0	0	11
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	795	593	202	0	0	0	0	0
Other WT Equip Non Media	2	1,989	1,484	505	0	0	0	0	0
Dist Reservoirs & Standpipe	5	6,857	2,084	0	3,539	0	0	0	1,234
Elevated Tanks & Standpipes	5	1,249	380	0	645	0	0	0	225

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Ground Level Facilities	5	441	134	0	228	0	0	79
TD Mains Not Classified by	4	37,358	10,214	0	17,342	0	0	9,803
TD Mains 4 & Less "	4	4,419	1,208	0	2,051	0	0	1,160
TD Mains 6 to 8" "	4	27,890	7,625	0	12,947	0	0	7,318
TD Mains 10 to 16" "	3	16,472	11,600	3,943	0	0	0	929
TD Mains 18 & Grtr "	3	13	9	3	0	0	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	465	0	0	0	0	0	465
Services	10	73,110	0	0	0	67,883	0	5,227
Meters Bronze Case	9	11,746	0	0	0	11,746	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	1,556	0	0	0	1,556	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0
Meter Vault	9	0	0	0	0	0	0	0
Meter Installations	9	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	9,181	0	0	0	0	0	9,181
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0
Office Furniture & Equip	15	123	62	18	15	0	19	9
Comp & Periph Equip	15	9,355	4,690	1,362	1,158	6	8	1,461
Computer Software	15	19,376	9,713	2,821	2,399	12	17	3,027
Comp Software Personal	15	255	128	37	32	0	0	40
Data Handling Equipment	15	2,401	1,204	350	297	1	2	375
Other Office Equipment	15	626	314	91	77	0	1	98
Trans Equip Lt Duty Trks	15	2,593	1,300	378	321	2	2	405
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0
Trans Equip Autos	15	3,222	1,615	469	399	2	3	503
Trans Equip Other	15	0	0	0	0	0	0	0
Stores Equipment	15	443	222	65	55	0	0	69
Tools,Shop,Garage Equip	15	2,577	1,292	375	319	2	2	403
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0
Laboratory Equipment	2	885	660	225	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0
Power Operated Equipment	15	620	311	90	77	0	1	97
Comm Equip Non-Telephone	15	1,372	688	200	170	1	1	214
Remote Control & Instruement	15	234	117	34	29	0	0	37

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Comm Equip Telephone	15	407	204	59	50	0	64	29
Misc Equipment	15	779	391	113	96	0	122	56
Other Tangible Property	17	0	0	0	0	0	0	0
Total Depreciation Expense		<u>470,988</u>	<u>229,848</u>	<u>69,442</u>	<u>43,451</u>	<u>13,331</u>	<u>67,926</u>	<u>39,511</u>
Amort-Other UP	18	1,360	637	187	149	88	167	127
Taxes Other Than Income								
Utility Reg Assessment Fee	19	24,371	12,132	3,254	2,734	753	1,713	1,986
Property Taxes	18	190,890	89,413	26,209	20,922	12,293	23,441	17,886
FUTA	16	23,655	8,757	1,989	4,942	24	35	2,839
FICA	16	1,219	451	103	255	1	2	146
SUTA	16	1,007	373	85	210	1	2	121
Other Taxes & Licenses	15	5,640	2,827	821	698	3	5	404
Gross Receipts Tax	19	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>246,782</u>	<u>113,953</u>	<u>32,461</u>	<u>29,761</u>	<u>13,076</u>	<u>25,198</u>	<u>23,382</u>
Income Taxes	18	208,937	97,866	28,687	22,899	13,456	794	19,577
Utility Income Available for Return	18	1,146,639	537,086	157,434	125,672	73,844	4,357	107,440
Total Cost of Service		<u>3,718,634</u>	<u>1,851,180</u>	<u>496,425</u>	<u>417,198</u>	<u>114,750</u>	<u>261,169</u>	<u>303,112</u>
Less: Other Water Revenues	19	51,771	25,772	6,911	5,809	1,600	3,640	4,219
Revenue Shift	19	0	0	0	0	0	0	0
Total Other Water Revenues		<u>51,771</u>	<u>25,772</u>	<u>6,911</u>	<u>5,809</u>	<u>1,600</u>	<u>3,640</u>	<u>4,219</u>
Total Cost of Service Related to Sales of Water		<u>3,770,405</u>	<u>1,876,951</u>	<u>503,337</u>	<u>423,006</u>	<u>116,350</u>	<u>264,808</u>	<u>307,331</u>
Reallocation of Public Fire	20	0	148,354	39,797	33,438	0	0	(221,589)
Total		<u>\$ 3,770,405</u>	<u>\$ 2,025,305</u>	<u>\$ 543,134</u>	<u>\$ 456,444</u>	<u>\$ 116,350</u>	<u>\$ 278,621</u>	<u>\$ 85,742</u>
			613,411		5,837	5,027	59,196	
			3.302		19.93	52.68		
					1.66	4.39	4.71	
							10.76	
RATE BASE								
Organization	17	2,043	957	281	223	133	253	191
Franchises	17	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	19,040	6,473	0	0	0	3
Land & Ld Rights P	6	58,808	43,883	14,920	0	0	0	6
Land & Ld Rights WT	2	13,920	10,387	3,532	0	0	0	1
Land & Ld Rights TD	7	13,167	3,600	0	6,112	0	0	3,455
Land & Land Rights AG	15	2,057	1,031	299	255	1	2	147
Struct & Imp SS	2	44,406	33,136	11,266	0	0	0	4

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Struct & Imp P	6	45,806	34,180	11,621	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,769,909	2,066,906	702,726	0	0	0	0	277
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	56,515	15,451	0	26,234	0	0	0	14,830
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	80,042	40,125	11,654	9,909	48	72	12,503	5,731
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	994	498	145	123	1	1	155	71
Struct & Imp Store,Shop,Gar	15	20,471	10,262	2,981	2,534	12	18	3,198	1,466
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	37	37	0	0	0	0	0	0
Lake, River & Other Intakes	2	10,336	7,713	2,622	0	0	0	0	1
Wells & Springs	2	704,093	525,394	178,628	0	0	0	0	70
Supply Mains	2	692,792	516,961	175,761	0	0	0	0	69
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	4,890	3,649	1,241	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,102,932	823,008	279,814	0	0	0	0	110
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	30,464	22,732	7,729	0	0	0	0	3
WT Equip Non-Media	2	3,195,821	2,384,722	810,780	0	0	0	0	320
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	21,706	16,197	5,507	0	0	0	0	2
WT Equip Filter Media	2	64,356	48,022	16,327	0	0	0	0	6
Dist Reservoirs & Standpipe	5	178,098	54,124	0	91,916	0	0	0	32,058
Elevated Tanks & Standpipes	5	49,993	15,193	0	25,801	0	0	0	8,999
Ground Level Facilities	5	17,753	5,395	0	9,162	0	0	0	3,196

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains Not Classified by	7	1,591,884	435,221	0	738,953	0	0	0	417,710
TD Mains 4 & Less "	4	349,909	95,665	0	162,428	0	0	0	91,816
TD Mains 6 to 8" "	4	1,994,746	545,364	0	925,961	0	0	0	523,421
TD Mains 10 to 16" "	3	1,129,724	795,552	270,456	0	0	0	0	63,716
TD Mains 18 & Grtr "	3	899	633	215	0	0	0	0	51
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	21,203	0	0	0	0	0	0	21,203
Services	10	2,466,947	0	0	0	0	2,290,560	0	176,387
Meters Bronze Case	9	465,167	0	0	0	465,167	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	3,053	0	0	0	3,053	0	0	0

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	
Meter Vault	9	0	0	0	0	0	0	0	
Meter Installations	9	732,735	0	0	0	732,735	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	
Hydrants	8	355,840	0	0	0	0	0	355,840	
Other P/E Intangible	15	1,197	600	174	148	1	187	86	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	
Office Furniture & Equip	15	10,154	5,090	1,478	1,257	6	9	727	
Comp & Periph Equip	15	38,419	19,259	5,594	4,756	23	35	2,751	
Computer Software	15	24,660	12,362	3,590	3,053	15	22	1,766	
Comp Software Personal	15	533	267	78	66	0	83	38	
Data Handling Equipment	15	26,727	13,398	3,891	3,309	16	24	1,914	
Other Office Equipment	15	7,802	3,911	1,136	966	5	7	559	
Trans Equip Lt Duty Trks	15	(382)	(191)	(56)	(47)	(0)	(60)	(27)	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	
Trans Equip Autos	15	(1,803)	(904)	(263)	(223)	(1)	(282)	(129)	
Trans Equip Other	15	0	0	0	0	0	0	0	
Stores Equipment	15	7,840	3,930	1,142	971	5	7	561	
Tools,Shop,Garage Equip	15	23,597	11,829	3,436	2,921	14	21	1,690	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	20,073	14,978	5,093	0	0	0	2	
Laboratory Equip Other	2	0	0	0	0	0	0	0	
Power Operated Equipment	15	(4,460)	(2,236)	(649)	(552)	(3)	(4)	(319)	
Comm Equip Non-Telephone	15	26,947	13,509	3,923	3,336	16	24	1,929	
Comm Equip Telephone	15	(13,964)	(7,000)	(2,033)	(1,729)	(8)	(13)	(1,000)	
Misc Equipment	15	7,882	3,951	1,148	976	5	7	564	
Other Tangible Property	17	0	0	0	0	0	0	0	
Total Utility Plant in Service		18,494,254	8,667,793	2,542,659	2,018,820	1,201,243	2,291,046	40,415	1,732,277
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
Cash Working Capital	15	69,227	34,703	10,079	8,570	42	62	4,957	
Materials and Supplies	15	29,107	14,591	4,238	3,603	17	26	2,084	
Prepayments	15	15,365	7,702	2,237	1,902	9	14	1,100	
OPEB's Contributed to External Fund	16	17,311	6,409	1,456	3,616	17	26	2,077	
Premature Retirement	17	0	0	0	0	0	0	0	
Regulatory Deferrals	17	30,258	14,176	4,160	3,304	1,967	3,749	2,835	
Less:		0							
Accumulated Deferred ITC (3%)	17	56,653	26,542	7,790	6,187	3,682	7,019	5,308	
Accumulated Deferred ITC (3%)	17	864,807	405,162	118,911	94,437	56,212	107,150	81,032	
Accumulated Deferred ITC (3%)	17	276,615	129,594	38,035	30,206	17,980	34,273	25,919	
Accumulated Deferred ITC (3%)	17	4,018,607	1,882,717	552,558	438,832	261,209	497,905	376,543	
Deferred Income Taxes	17	25,773	12,075	3,544	2,814	1,675	3,193	2,415	
Pensions	16	78,415	29,029	6,595	16,381	78	118	9,410	
Total Other Rate Base Elements		5,482,138	2,562,701	749,603	609,853	342,890	653,535	49,874	513,681
Total Original Cost Measure of Value		\$ 23,976,392	\$ 11,230,494	\$ 3,292,262	\$ 2,628,673	\$ 1,544,133	\$ 2,944,581	\$ 90,289	\$ 2,245,958

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	88,955	24,148	0	41,000	0	586	0	23,221	0.0
		0.2715	0.0000	0.4609	0.0000	0.0066	0.0000	0.2610	1.0000
T&D Mnt BASIS FOR FACTOR 12	7,135	1,942	0	3,297	33	0	0	1,864	0.0
		0.2721	0.0000	0.4620	0.0047	0.0000	0.0000	0.2612	1.0000
A&G BASIS FOR FACTOR 15	671,306	336,458	97,750	83,109	416	602	104,880	48,092	0.0
		0.5013	0.1456	0.1238	0.0006	0.0009	0.1562	0.0716	1.0000
LABOR BASIS FOR FACTOR 16	446,713	165,399	37,547	93,301	466	676	95,711	53,612	0.0
		0.3702	0.0841	0.2089	0.0010	0.0015	0.2143	0.1200	1.0000
UPIS BASIS FOR FACTOR 17	18,492,211	8,666,836	2,542,378	2,018,597	1,201,110	2,290,793	40,411	1,732,086	0.0
		0.4685	0.1375	0.1092	0.0650	0.1239	0.0022	0.0937	1.0000
RATE BASE BASIS FOR FACTOR 18	23,976,392	11,230,494	3,292,262	2,628,673	1,544,133	2,944,581	90,289	2,245,958	0.0
		0.4684	0.1373	0.1096	0.0644	0.1228	0.0038	0.0937	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,691,582	1,837,704	492,781	414,131	113,995	259,453	272,583	300,934	0.0
		0.4978	0.1335	0.1122	0.0309	0.0703	0.0738	0.0815	1.0000
TOTAL COS BASIS FOR FACTOR 20	2,803,294	1,876,951	503,337	423,006					0.0
		0.6695	0.1796	0.1509					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9999	-	-	-	-	-	0.0001	1.0000
2	0.7462	0.2537	-	-	-	-	0.0001	1.0000
3	0.7042	0.2394	-	-	-	-	0.0564	1.0000
4	0.2734	-	0.4642	-	-	-	0.2624	1.0000
5	0.3039	-	0.5161	-	-	-	0.1800	1.0000
6	0.7462	0.2537	-	-	-	-	0.0001	1.0000
7	0.2734	-	0.4642	-	-	-	0.2624	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9285	-	0.0715	1.0000
11	0.2715	-	0.4609	-	0.0066	-	0.2610	1.0000
12	0.2721	-	0.4620	0.0047	-	-	0.2612	1.0000
13	-	-	-	-	-	0.9846	0.0154	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.5013	0.1456	0.1238	0.0006	0.0009	0.1562	0.0716	1.0000
16	0.3702	0.0841	0.2089	0.0010	0.0015	0.2143	0.1200	1.0000
17	0.4685	0.1375	0.1092	0.0650	0.1239	0.0022	0.0937	1.0000
18	0.4684	0.1373	0.1096	0.0644	0.1228	0.0038	0.0937	1.0000
19	0.4978	0.1335	0.1122	0.0309	0.0703	0.0738	0.0815	1.0000
20	0.6695	0.1796	0.1509					1.0000

MISSOURI-AMERICAN WATER COMPANY

MEXICO DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		88,955	28,371	9,776	9,352	5,275	12,959	5,742	17,479	0.0
FACTOR 11			0.3190	0.1099	0.1051	0.0593	0.1457	0.0645	0.1965	1.0000
T&D Mnt BASIS FOR FACTOR 12		7,135	2,266	785	753	425	1,042	458	1,405	0.0
FACTOR 12			0.3175	0.1101	0.1056	0.0595	0.1461	0.0642	0.1970	1.0000
A&G BASIS FOR FACTOR 15		671,306	296,247	88,591	96,424	45,080	96,873	12,619	35,473	0.0
FACTOR 15			0.4413	0.1320	0.1436	0.0672	0.1443	0.0188	0.0528	1.0000
LABOR BASIS FOR FACTOR 16		446,713	204,672	53,797	51,438	26,511	56,682	13,821	39,791	0.0
FACTOR 16			0.4583	0.1204	0.1151	0.0593	0.1269	0.0309	0.0891	1.0000
UPIS BASIS FOR FACTOR 17		18,492,211	8,053,229	2,411,659	2,560,984	1,238,964	2,495,290	466,121	1,265,965	0.0
FACTOR 17			0.4355	0.1304	0.1385	0.0670	0.1349	0.0252	0.0685	1.0000
RATE BASE BASIS FOR FACTOR 18		23,976,392	10,444,432	3,126,021	3,318,883	1,605,690	3,235,409	604,140	1,641,818	0.0
FACTOR 18			0.4356	0.1304	0.1384	0.0670	0.1349	0.0252	0.0685	1.0000
TOTAL COS BASIS FOR FACTOR 19		3,691,582	1,617,054	485,458	525,357	248,224	514,555	80,939	219,995	0.0
FACTOR 19			0.4381	0.1315	0.1423	0.0672	0.1394	0.0219	0.0596	1.0000
COS w/o Fire Factor 20		2,897,182	1,628,914	489,016	529,210	250,041				0
FACTOR 20			0.5622	0.1688	0.1827	0.0863				1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.3604	0.1563	0.2206	0.0846	0.1780	-	0.0001	1.0000
2	0.3817	0.1533	0.1991	0.0829	0.1829	-	0.0001	1.0000
3	0.3600	0.1447	0.1879	0.0783	0.1727	0.0138	0.0426	1.0000
4	0.3156	0.1100	0.1058	0.0595	0.1467	0.0645	0.1979	1.0000
5	0.3509	0.1223	0.1176	0.0662	0.1630	0.0442	0.1358	1.0000
6	0.3817	0.1533	0.1991	0.0829	0.1829	-	0.0001	1.0000
7	0.3156	0.1100	0.1058	0.0595	0.1467	0.0645	0.1979	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7323	0.1294	0.0635	0.0603	0.0145	-	-	1.0000
10	0.7867	0.0964	0.0118	0.0308	0.0028	0.0715	-	1.0000
11	0.3190	0.1099	0.1051	0.0593	0.1457	0.0645	0.1965	1.0000
12	0.3175	0.1101	0.1056	0.0595	0.1461	0.0642	0.1970	1.0000
13	0.8624	0.0912	0.0069	0.0229	0.0012	0.0154	-	1.0000
14	0.8759	0.0926	0.0070	0.0233	0.0012	-	-	1.0000
15	0.4413	0.1320	0.1436	0.0672	0.1443	0.0188	0.0528	1.0000
16	0.4583	0.1204	0.1151	0.0593	0.1269	0.0309	0.0891	1.0000
17	0.4355	0.1304	0.1385	0.0670	0.1349	0.0252	0.0685	1.0000
18	0.4356	0.1304	0.1384	0.0670	0.1349	0.0252	0.0685	1.0000
19	0.4381	0.1315	0.1423	0.0672	0.1394	0.0219	0.0596	1.0000
20	0.5622	0.1688	0.1827	0.0863	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	605.83	0.3604
Commercial	262.74	0.1563
Industrial	370.75	0.2206
Other Public Authority	142.13	0.0846
Sales for Resale	299.13	0.1780
Private Fire Protection	0.06	0.0000
Public Fire Protection	0.17	0.0001
Total	<u>1,680.80</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.7463	(4)	(5)=(4)x 0.2537	(6)=(3)+(5)
Residential	0.3604	0.2690	0.4441	0.1127	0.3817
Commercial	0.1563	0.1166	0.1445	0.0367	0.1533
Industrial	0.2206	0.1646	0.1359	0.0345	0.1991
Other Public Authority	0.0846	0.0631	0.0781	0.0198	0.0829
Sales for Resale	0.1780	0.1328	0.1974	0.0501	0.1829
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0001	0.0001			0.0001
Total	<u>1.0000</u>	<u>0.7462</u>	<u>1.0000</u>	<u>0.2538</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	606	1.00	606	0.4441
Commercial	263	0.75	197	0.1445
Industrial	371	0.50	185	0.1359
Other Public Authority	142	0.75	107	0.0781
Sales for Resale	299	0.90	269	0.1974
Total	1,681		1,364	1.0000

The weighting of the factors is based on the maximum day ratio of 1.34, based on a review of maximum day ratios experienced during the period 1990 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.7463
Maximum Day Extra Capacity	0.34	0.2537
Total	1.34	1.0000

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2007-0216 and Staff
Data Request #87

1990	1.64		
1991	1.36		
1992	1.56		
1993	1.28		
1993	1.29		
1995	1.28		
1996	1.39		
1997	1.30		
1998	1.28		
1999	1.35		
2000	1.26		
2001	1.27		
2002	1.32		
2003	1.30		
2004	1.30		
2005	1.39		
2006	1.26		
2007	1.29		
2008	1.31		
	<u>25.43</u>	<u>19</u>	<u>1.34</u>
	Total ratios	Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.7043		0.2394		0.0563	
Residential	0.3604	0.2538	0.4441	0.1063			0.3600
Commercial	0.1563	0.1101	0.1445	0.0346			0.1447
Industrial	0.2206	0.1554	0.1359	0.0325			0.1879
Other Public Authority	0.0846	0.0596	0.0781	0.0187			0.0783
Sales for Resale	0.1780	0.1254	0.1974	0.0473			0.1727
Private Fire Protection	0.0000	0.0000			0.2458	0.0138	0.0138
Public Fire Protection	0.0001	0.0001			0.7542	0.0425	0.0426
Total	1.0000	0.7044	1.0000	0.2394	1.0000	0.0563	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2734	(5)	(6)=(5) X 0.4642	(7)	(8)=(7) X 0.2624	(9)=(4)+(6)+(8)
Residential	25.2	0.3604	0.0985	0.4675	0.2170			0.3156
Commercial	10.9	0.1563	0.0427	0.1449	0.0673			0.1100
Industrial	15.4	0.2206	0.0603	0.0981	0.0455			0.1058
Other Public Authority	5.9	0.0846	0.0231	0.0784	0.0364			0.0595
Sales for Resale	12.5	0.1780	0.0487	0.2111	0.0980			0.1467
Private Fire Protection	0.0	0.0000	0.0000			0.2458	0.0645	0.0645
Public Fire Protection	0.0	0.0001	0.0000			0.7542	0.1979	0.1979
Total	70.0	1.0000	0.2733	1.0000	0.4642	1.0000	0.2624	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.34 and the average daily system sendout for 2007 of 2.25 MGD. The system demand for fire protection is 1,500 Gallons per minute for 2 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	2,250,000	0.7043
Maximum Day Extra Capacity	0.34	765,000	0.2394
Subtotal	1.34	3,015,000	0.9437
Fire Protection		180,000	0.0563
Total		3,195,000	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.81. The system demand for fire protection is 1500 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,563	0.2734
Maximum Hour Extra Capacity	<u>1.70</u>	<u>2,654</u>	<u>0.4642</u>
Subtotal	<u><u>2.70</u></u>	4,216	0.7376
Fire Protection		<u>1,500</u>	<u>0.2624</u>
Total		<u><u>5,716</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	25.2	3.5	88.4	0.4675
Commercial	10.9	2.5	27.4	0.1449
Industrial	15.4	1.2	18.5	0.0981
Other Public Authority	5.9	2.5	14.8	0.0784
Sales for Resale	<u>12.5</u>	3.2	<u>39.9</u>	<u>0.2111</u>
Total	<u><u>70.0</u></u>		<u><u>188.9</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3039		0.5161		0.1800	
Residential	25.243	0.3604	0.1095	0.4675	0.2413			0.3509
Commercial	10.948	0.1563	0.0475	0.1449	0.0748			0.1223
Industrial	15.448	0.2206	0.0670	0.0981	0.0506			0.1176
Other Public Authority	5.922	0.0846	0.0257	0.0784	0.0405			0.0662
Sales for Resale	12.464	0.1780	0.0541	0.2111	0.1089			0.1630
Private Fire Protection	0.002	0.0000	0.0000			0.2458	0.0442	0.0442
Public Fire Protection	0.007	0.0001	0.0000			0.7542	0.1358	0.1358
Total	70.034	1.0000	0.3038	1.0000	0.5161	1.0000	0.1800	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{1,500 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{1,000,000 \text{ Gallons}} = 0.1800$$

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	37.06	0.3039
Extra Capacity Maximum Hour	<u>1.70</u>	<u>62.94</u>	<u>0.5161</u>
Total	<u><u>2.70</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X 1.0000	Allocation Factor 3	Weighted Factor (5)=(4)X 0.0000	Allocation Factor 4	Weighted Factor (7)=(6)X 0.0000	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
Residential	0.3817	0.3817	0.3600	0.0000	0.3156	0.0000	0.3817
Commercial	0.1533	0.1533	0.1447	0.0000	0.1100	0.0000	0.1533
Industrial	0.1991	0.1991	0.1879	0.0000	0.1058	0.0000	0.1991
Other Public Authority	0.0829	0.0829	0.0783	0.0000	0.0595	0.0000	0.0829
Sales for Resale	0.1829	0.1829	0.1727	0.0000	0.1467	0.0000	0.1829
Private Fire Protection	0.0000	0.0000	0.0138	0.0000	0.0645	0.0000	0.0000
Public Fire Protection	0.0001	0.0001	0.0426	0.0000	0.1979	0.0000	0.0001
Total	1.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	1,415	1.0000
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	0	0.0000
Total	1,415	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3600	0.0000	0.3156	0.3156	0.3156
Commercial	0.1447	0.0000	0.1100	0.1100	0.1100
Industrial	0.1879	0.0000	0.1058	0.1058	0.1058
Other Public Authority	0.0783	0.0000	0.0595	0.0595	0.0595
Sales for Resale	0.1727	0.0000	0.1467	0.1467	0.1467
Private Fire Protection	0.0138	0.0000	0.0645	0.0645	0.0645
Public Fire Protection	0.0426	0.0000	0.1979	0.1979	0.1979
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	25,056	0.0000
Distribution Mains	442,870	1.0000
Total	467,926	1.0000

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	4,274	0.7323
Commercial	756	0.1294
Industrial	371	0.0635
Other Public Authority	352	0.0603
Sales for Resale	85	0.0145
Private Fire	0	0.0000
Total	5,837	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	4,259	0.7867
Commercial	522	0.0964
Industrial	64	0.0118
Other Public Authority	167	0.0308
Sales for Resale	15	0.0028
Private Fire Protection	387	0.0715
 Total	5,414	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 28,371	0.3190
Commercial	9,776	0.1099
Industrial	9,352	0.1051
Other Public Authority	5,275	0.0593
Sales for Resale	12,959	0.1457
Private Fire Protection	5,742	0.0645
Public Fire Protection	17,479	0.1965
Total	<u>88,955</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 2,266	0.3175
Commercial	785	0.1101
Industrial	753	0.1056
Other Public Authority	425	0.0595
Sales for Resale	1,042	0.1461
Private Fire Protection	458	0.0642
Public Fire Protection	1,405	0.1970
Total	<u>\$7,135</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification <hr/>	Total Customers <hr/>	Allocation Factor <hr/>
(1)	(2)	(3)
Residential	4,254	0.8624
Commercial	450	0.0912
Industrial	34	0.0069
Other Public Authority	113	0.0229
Sales for Resale	6	0.0012
Private Fire Protection	76	0.0154
Public Fire Protection	<u>0</u>	<u>0.0000</u>
 Total	 <u><u>4,933</u></u>	 <u><u>1.0000</u></u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification <hr/>	Total Metered Customers <hr/>	Allocation Factor <hr/>
(1)	(2)	(3)
Residential	4,254	0.8759
Commercial	450	0.0926
Industrial	34	0.0070
Other Public Authority	113	0.0233
Sales for Resale	<u>6</u>	<u>0.0012</u>
 Total	 <u><u>4,857</u></u>	 <u><u>1.0000</u></u>

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

FACTOR 15.

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

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

Customer Classification <hr style="width: 100%; border: none; border-top: 1px solid black; margin-bottom: 5px;"/>	Operation & Maintenance Expenses <hr style="width: 100%; border: none; border-top: 1px solid black; margin-bottom: 5px;"/>	Allocation Factor <hr style="width: 100%; border: none; border-top: 1px solid black; margin-bottom: 5px;"/>
(1)	(2)	(3)
Residential	\$296,247	0.4413
Commercial	88,591	0.1320
Industrial	96,424	0.1436
Other Public Authority	45,080	0.0672
Sales for Resale	96,873	0.1443
Private Fire Protection	12,619	0.0188
Public Fire Protection	<hr style="width: 100%; border: none; border-top: 1px solid black; margin-bottom: 5px;"/> 35,473	<hr style="width: 100%; border: none; border-top: 1px solid black; margin-bottom: 5px;"/> 0.0528
 Total	 <hr style="width: 100%; border: none; border-top: 3px double black; margin-bottom: 5px;"/> \$671,306	 <hr style="width: 100%; border: none; border-top: 3px double black; margin-bottom: 5px;"/> 1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$204,672	0.4583
Commercial	53,797	0.1204
Industrial	51,438	0.1151
Other Public Authority	26,511	0.0593
Sales for Resale	56,682	0.1269
Private Fire Protection	13,821	0.0309
Public Fire Protection	39,791	0.0891
Total	\$446,713	1.0000

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$8,053,229	0.4355
Commercial	2,411,659	0.1304
Industrial	2,560,984	0.1385
Other Public Authority	1,238,964	0.0670
Sales for Resale	2,495,290	0.1349
Private Fire Protection	466,121	0.0252
Public Fire Protection	1,265,965	0.0685
Total	\$18,492,211	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$10,444,432	0.4356
Commercial	3,126,021	0.1304
Industrial	3,318,883	0.1384
Other Public Authority	1,605,690	0.0670
Sales for Resale	3,235,409	0.1349
Private Fire Protection	604,140	0.0252
Public Fire Protection	1,641,818	0.0685
Total	<u>\$23,976,392</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,617,054	0.4381
Commercial	485,458	0.1315
Industrial	525,357	0.1423
Other Public Authority	248,224	0.0672
Sales for Resale	514,555	0.1394
Private Fire Protection	80,939	0.0219
Public Fire Protection	219,995	0.0596
Total	<u>\$3,691,582</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,231.00	4,231.00	312.00	312.00	13.00	13.00	44.00	44.00	0.00	0.00	4,600.00	4,600.00
3/4	1.3	3.00	3.90	4.00	5.20	1.00	1.30	2.00	2.60	0.00	0.00	10.00	13.00
1	1.7	18.00	30.60	81.00	137.70	4.00	6.80	21.00	35.70	0.00	0.00	124.00	210.80
1-1/2	3.5	0.00	0.00	1.00	3.50	0.00	0.00	2.00	7.00	0.00	0.00	3.00	10.50
2	4.3	2.00	8.60	49.00	210.70	5.00	21.50	39.00	167.70	4.00	17.20	99.00	425.70
3	19.0	0.00	0.00	2.00	38.00	5.00	95.00	5.00	95.00	1.00	19.00	13.00	247.00
4	29.3	0.00	0.00	0.00	0.00	3.00	87.90	0.00	0.00	0.00	0.00	3.00	87.90
6	48.4	0.00	0.00	1.00	48.40	3.00	145.20	0.00	0.00	1.00	48.40	5.00	242.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>4,254.00</u>	<u>4,274.10</u>	<u>450.00</u>	<u>755.50</u>	<u>34.00</u>	<u>370.70</u>	<u>113.00</u>	<u>352.00</u>	<u>6.00</u>	<u>84.60</u>	<u>4,857.00</u>	<u>5,836.90</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
4,234.00	4,234.00	316.00	316.00	14.00	14.00	46.00	46.00	0.00	0.00	0.00	0.00	4,610.00	4,610.00
18.00	21.06	81.00	94.77	4.00	4.68	21.00	24.57	0.00	0.00	0.00	0.00	124.00	145.08
0.00	0.00	1.00	1.58	0.00	0.00	2.00	3.16	0.00	0.00	0.00	0.00	3.00	4.74
2.00	4.08	49.00	99.96	5.00	10.20	39.00	79.56	4.00	8.16	2.00	4.08	101.00	206.04
0.00	0.00	2.00	5.46	5.00	13.65	5.00	13.65	1.00	2.73	1.00	2.73	14.00	38.22
0.00	0.00	0.00	0.00	3.00	8.64	0.00	0.00	0.00	0.00	12.00	34.56	15.00	43.20
0.00	0.00	1.00	4.24	3.00	12.72	0.00	0.00	1.00	4.24	21.00	89.04	26.00	110.24
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	111.68	16.00	111.68
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	133.00	14.00	133.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	12.16	1.00	12.16
<u>4,254.00</u>	<u>4,259.14</u>	<u>450.00</u>	<u>522.01</u>	<u>34.00</u>	<u>63.89</u>	<u>113.00</u>	<u>166.94</u>	<u>6.00</u>	<u>15.13</u>	<u>67.00</u>	<u>387.25</u>	<u>4,924.00</u>	<u>5,414.36</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	2	8	
3 -inch	9.00	0	0	
4 -inch	16.00	12	192	
6 -inch	36.00	21	756	
8 -inch	64.00	16	1,024	
10 -inch	100.00	14	1,400	
12 -inch	144.00	1	144	
Private Hydrants	20.25	10	203	
Total Private Fire Protection		76	3,727	0.2458
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 3.5"	20.25	460	9,315
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	80	2,120
Total Public Fire Protection		540	11,435	0.7542
Total Fire Protection		616	15,162	1.0000

PARKVILLE WATER

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates				Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)		
	Residential	\$ 3,828,934	68.8%	\$ 3,331,483	69.1%	\$ 3,833,399	68.9%	\$ 501,916	15.1%	
Commercial	1,187,707	21.4%	\$ 1,061,369	22.0%	\$ 1,187,708	21.3%	126,339	11.9%		
Industrial	16,554	0.3%	\$ 19,341	0.4%	\$ 16,554	0.3%	(2,787)	-14.4%		
Public Authority	56,583	1.0%	\$ 56,074	1.2%	\$ 56,584	1.0%	510	0.9%		
Sales for Resale	359,397	6.5%	\$ 211,136	4.4%	\$ 359,397	6.5%	148,261	70.2%		
Private Fire Service	113,780	2.0%	\$ 142,815	3.0%	\$ 113,781	2.0%	(29,034)			
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%		
Total Sales	5,562,955	100.0%	4,822,218	100.1%	5,567,423	100.0%	745,205	15.5%		
Other Revenues	38,308		38,308		38,308		-	0.0%		
Total	\$ 5,601,263		\$ 4,860,526		\$ 5,605,731		\$ 745,205	15.3%		

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

Missouri Public Service Commission

Case No. WR-2008-0311

Company: Missouri-American Water Company

STAFF - PARKVILLE WATER

District: Parkville Water (Platte County)

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	476,311	\$3,331,483	476,311	\$3,833,399	\$501,916	15.07%
5	Commercial	191,456	1,061,369	191,456	1,187,708	126,339	11.90%
6	Industrial	3,175	19,341	3,175	16,554	(2,787)	-14.41%
7	Other Public Authority	8,112	56,074	8,112	56,584	510	0.91%
8	Other Water Utilities	64,659	211,136	64,659	359,397	148,261	70.22%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	142,815	0	113,781	(29,034)	-20.33%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>743,714</u>	<u>4,822,217</u>	<u>743,714</u>	<u>5,567,423</u>	<u>\$745,206</u>	<u>15.45%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		38,308		38,308	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$4,860,525</u>		<u>\$5,605,731</u>	<u>745,206</u>	<u>15.33%</u>
25							
26							
27							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

**Case No. WR-2008-0311
STAFF - PARKVILLE WATER
Page 1 of 6**

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)			Proposed Rate	Total Revenue
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	56,328		\$11.01	\$620,171	56,328		\$ 10.98	\$618,596	(\$1,575)	-0.25%
5	3/4" Monthly	0		\$14.09	0	0		\$ 11.81	0	0	0.00%
6	1" Monthly	3,960		\$19.97	79,081	3,960		\$ 13.38	52,999	(26,082)	-32.98%
7	1-1/2" Monthly	144		\$34.71	4,998	144		\$ 19.48	2,806	(2,192)	-43.86%
8	2" Monthly	84		\$52.42	4,403	84		\$ 22.96	1,929	(2,474)	-56.19%
9	3" Monthly	0		\$93.66	0	0		\$ 65.44	0	0	0.00%
10	4" Monthly	0		\$152.61	0	0		\$ 94.28	0	0	0.00%
11	6" Monthly	0		\$299.98	0	0		\$ 150.76	0	0	0.00%
12	8" Monthly	0		\$476.82	0	0		\$ 336.35	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		470,550	\$5.5324	2,603,272		470,550	\$6.6282	3,118,889	515,617	19.81%
19	Second Block		5,760	\$3.3950	19,556		5,760	6.6282	38,180	18,624	95.23%
20	Third Block		0	\$2.6198	0		0	6.6282	0	0	0.00%
21	Fourth Block		0	\$1.7642	0		0	6.6282	0	0	0.00%
22											
23											
24	Total		<u>476,311</u>		<u>\$3,331,481</u>		<u>476,311</u>		<u>\$3,833,399</u>	<u>\$501,918</u>	<u>15.07%</u>
25											
26											
27											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	3,564		\$11.01	\$39,240	3,564		\$ 10.98	\$39,140	(\$100)	-0.25%
5	3/4" Monthly	0		\$14.09	0	0		\$ 11.81	0	0	0.00%
6	1" Monthly	1,032		\$19.97	20,609	1,032		\$ 13.38	13,812	(6,797)	-32.98%
7	1-1/2" Monthly	504		\$34.71	17,494	504		\$ 19.48	9,820	(7,674)	-43.87%
8	2" Monthly	828		\$52.42	43,404	828		\$ 22.96	19,012	(24,392)	-56.20%
9	3" Monthly	144		\$93.66	13,487	144		\$ 65.44	9,424	(4,063)	-30.13%
10	4" Monthly	48		\$152.61	7,325	48		\$ 94.28	4,526	(2,799)	-38.21%
11	6" Monthly	48		\$299.98	14,399	48		\$ 150.76	7,236	(7,163)	-49.75%
12	8" Monthly	24		\$476.82	11,444	24		\$ 336.35	8,072	(3,372)	-29.47%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		114,153	\$5.5324	631,538		114,153	\$5.6236	641,944	10,406	1.65%
19	Second Block		77,283	\$3.3950	262,377		77,283	5.6236	434,607	172,230	65.64%
20	Third Block		20	\$2.6198	53		20	5.6236	115	62	116.98%
21	Fourth Block		0	\$1.7642	0		0	5.6236	0	0	0.00%
22											
23											
24	Total		<u>191,456</u>		<u>\$1,061,370</u>		<u>191,456</u>		<u>\$1,187,708</u>	<u>\$126,338</u>	<u>11.90%</u>
25											
26											
27											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)			Proposed Rate	Total Revenue
1										
2	Industrial:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	108		\$11.01	\$1,189	108	\$ 10.98	\$1,186	(\$3)	-0.25%
5	3/4" Monthly	0		\$14.09	0	0	\$ 11.81	0	0	0.00%
6	1" Monthly	0		\$19.97	0	0	\$ 13.38	0	0	0.00%
7	1-1/2" Monthly	12		\$34.71	417	12	\$ 19.48	234	(183)	-43.88%
8	2" Monthly	36		\$52.42	1,887	36	\$ 22.96	827	(1,060)	-56.17%
9	3" Monthly	0		\$93.66	0	0	\$ 65.44	0	0	0.00%
10	4" Monthly	0		\$152.61	0	0	\$ 94.28	0	0	0.00%
11	6" Monthly	0		\$299.98	0	0	\$ 150.76	0	0	0.00%
12	8" Monthly	0		\$476.82	0	0	\$ 336.35	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		2,371	\$5.5324	13,118		\$4.5057	10,684	(2,434)	-18.55%
19	Second Block		804	\$3.3950	2,730	804	4.5057	3,623	893	32.71%
20	Third Block		0	\$2.6198	0	0	4.5057	0	0	0.00%
21	Fourth Block		0	\$1.7642	0	0	4.5057	0	0	0.00%
22										
23										
24	Total		<u>3,175</u>		<u>\$19,341</u>		<u>3,175</u>	<u>\$16,554</u>	<u>(\$2,787)</u>	<u>-14.41%</u>
25										
26										
27										
28										

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)			Proposed Rate	Total Revenue
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	300		\$11.01	\$3,303	300	\$ 10.98	\$3,295	(\$8)	-0.24%	
5	3/4" Monthly	0		\$14.09	0	0	\$ 11.81	0	0	0.00%	
6	1" Monthly	60		\$19.97	1,198	60	\$ 13.38	803	(395)	-32.97%	
7	1-1/2" Monthly	96		\$34.71	3,332	96	\$ 19.48	1,870	(1,462)	-43.88%	
8	2" Monthly	96		\$52.42	5,032	96	\$ 22.96	2,204	(2,828)	-56.20%	
9	3" Monthly	12		\$93.66	1,124	12	\$ 65.44	785	(339)	-30.16%	
10	4" Monthly	0		\$152.61	0	0	\$ 94.28	0	0	0.00%	
11	6" Monthly	12		\$299.98	3,600	12	\$ 150.76	1,809	(1,791)	-49.75%	
12	8" Monthly	0		\$476.82	0	0	\$ 336.35	0	0	0.00%	
13	10" Monthly	0		\$809.98	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$1,336.09	0	0	0.00	0	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		5,120	\$5.5324	28,324		5,120	\$5.6478	28,915	591	2.09%
19	Second Block		2,993	\$3.3950	10,161		2,993	5.6478	16,903	6,742	66.35%
20	Third Block		0	\$2.6198	0		0	5.6478	0	0	0.00%
21	Fourth Block		0	\$1.7642	0		0	5.6478	0	0	0.00%
22											
23											
24	Total		<u>8,112</u>		<u>\$56,074</u>		<u>8,112</u>		<u>\$56,584</u>	<u>\$510</u>	<u>0.91%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$11.01	\$0	0		\$ 10.98	\$0	\$0	0.00%
5	3/4" Monthly	0		\$14.09	0	0		\$ 11.81	0	0	0.00%
6	1" Monthly	0		\$19.97	0	0		\$ 13.38	0	0	0.00%
7	1-1/2" Monthly	0		\$34.71	0	0		\$ 19.48	0	0	0.00%
8	2" Monthly	0		\$52.42	0	0		\$ 22.96	0	0	0.00%
9	3" Monthly	36		\$93.66	3,372	36		\$ 65.44	2,356	(1,016)	-30.13%
10	4" Monthly	12		\$152.61	1,831	12		\$ 94.28	1,131	(700)	-38.23%
11	6" Monthly	0		\$299.98	0	0		\$ 150.76	0	0	0.00%
12	8" Monthly	0		\$476.82	0	0		\$ 336.35	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,109	\$5.5324	11,668		2,109	\$5.5044	11,609	(59)	-0.51%
19	Second Block		39,384	\$3.3950	133,708		39,384	5.5044	216,783	83,075	62.13%
20	Third Block		23,009	\$2.6198	60,280		23,009	5.5044	126,652	66,372	110.11%
21	Fourth Block		157	\$1.7642	277		157	5.5044	866	589	212.64%
22											
23											
24	Total		<u>64,659</u>		<u>\$211,136</u>		<u>64,659</u>		<u>\$359,397</u>	<u>\$148,261</u>	<u>70.22%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

**Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	438.3	\$127.06	\$55,692	101.23	\$44,369	(\$11,323)	-20.33%
5								
6	2"	12.3	18.20	223	14.50	178	(45)	-20.18%
7								
8	3"	12.0	31.29	374	24.93	298	(76)	-20.32%
9								
10	4"	111.1	49.65	5,515	39.56	4,394	(1,121)	-20.33%
11								
12	6"	526.7	101.81	53,622	81.11	42,721	(10,901)	-20.33%
13								
14	8"	101.2	175.19	17,733	139.57	14,128	(3,605)	-20.33%
15								
16	10"	35.9	269.28	9,656	214.53	7,693	(1,963)	-20.33%
17								
18	12"	0.0	383.95	0	305.89	0	0	0.00%
19								
20								
21								
22	Total	<u>1,237</u>		<u>\$142,815</u>		<u>\$113,781</u>	<u>(\$29,034)</u>	<u>-20.33%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>		<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)	
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	809	540	187	3	8	69	0	2	
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0	
Purchased Water	1	133,756	85,189	34,228	562	1,445	11,557	147	629	
TOTAL SS EXPENSE - OPERATION		134,565	85,729	34,415	564	1,452	11,626	148	630	
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	
Misc Exp Oper SS	2	104	69	24	0	1	9	0	0	
Rents Oper SS	2	2,743	1,831	634	9	27	235	1	6	
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	
Wells & Springs Maint SS	2	1,077	719	249	3	11	92	1	2	
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	
Misc Plant Maint SS	2	4,997	3,335	1,155	16	49	428	2	11	
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	
TOTAL SS EXPENSE - MAINTENANCE		8,921	5,955	2,063	29	87	764	4	20	
TOTAL SS EXPENSE		143,486	91,684	36,478	593	1,540	12,389	152	650	
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	0	0	0	0	0	0	0	0	
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	
Labor & Exp Oper Pwr Prod	6	(1,071)	(687)	(238)	(3)	(10)	(88)	(9)	(37)	
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	
Purch Fuel/Power for Pump	1	85,262	54,303	21,819	358	921	7,367	94	401	
Labor & Exp Oper Pump	6	68,798	44,106	15,273	213	640	5,648	564	2,353	
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	
Expenses Transferred	6	0	0	0	0	0	0	0	0	
Misc Exp Oper P	6	5	3	1	0	0	0	0	0	
Rents Oper P	6	0	0	0	0	0	0	0	0	
TOTAL PUMPING EXPENSE - OPERATION		152,994	97,726	36,855	568	1,551	12,927	649	2,717	

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	6,768	4,339	1,502	21	63	556	55	231
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		6,768	4,339	1,502	21	63	556	55	231
TOTAL PUMPING EXPENSES		159,762	102,065	38,358	589	1,614	13,483	705	2,949
WATER TREATMENT									
Super & Eng Oper WT	2	(64)	(43)	(15)	(0)	(1)	(5)	(0)	(0)
Chemicals	1	136,903	87,194	35,033	575	1,479	11,828	151	643
Labor & Exp Oper WT	2	10,581	7,063	2,446	34	104	906	5	23
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	64,495	43,050	14,911	206	632	5,521	32	142
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	8	5	2	0	0	1	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		211,923	137,269	52,378	815	2,214	18,250	188	808
Super & Eng Maint WT	2	5	3	1	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	3,909	2,609	904	13	38	335	2	9
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		3,914	2,613	905	13	38	335	2	9
TOTAL WT EXPENSE		215,837	139,882	53,283	828	2,252	18,585	190	817
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	8,559	4,211	1,350	15	56	537	464	1,927
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	1	1	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Misc Exp Oper TD	11	60,766	29,897	9,583	103	401	3,810	3,294	13,678
Misc Exp Oper TD	11	71,799	35,325	11,323	122	474	4,502	3,892	16,162
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	6,165	3,033	972	10	41	387	334	1,388
TOTAL T & D EXPENSE OPERATION		147,290	72,467	23,228	250	972	9,235	7,983	33,155
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	6,648	3,271	1,048	11	44	417	360	1,496
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	1	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	61,491	30,254	9,697	105	406	3,855	3,333	13,842
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		68,140	33,525	10,746	116	450	4,272	3,693	15,338
TOTAL T & D EXPENSE		215,430	105,992	33,973	366	1,422	13,507	11,676	48,493
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	27,240	24,429	2,498	63	232	19	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	55,840	49,201	5,037	128	469	39	966	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	21,771	19,182	1,964	50	183	15	377	0
Misc Cust Accts Exp CA	13	3,863	3,404	348	9	32	3	67	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		108,714	96,216	9,847	250	916	76	1,410	0

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	59,681	37,868	9,901	137	477	3,342	1,683	6,272
Other Supplies & Exp AG	15	3,738	2,372	620	9	30	209	105	393
Other Supplies & Exp AG	15	26,478	16,800	4,393	61	212	1,483	747	2,783
Other Supplies & Exp AG	15	43,772	27,773	7,262	101	350	2,451	1,234	4,600
Mgmt Fees-Coporate/Shared Service Center	15	286,916	182,048	47,599	660	2,295	16,067	8,091	30,155
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	16,491	10,464	2,736	38	132	923	465	1,733
Outside Services AG	15	80,481	51,065	13,352	185	644	4,507	2,270	8,459
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	28,142	17,856	4,669	65	225	1,576	794	2,958
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	13,805	8,759	2,290	32	110	773	389	1,451
Injuries & Damages	16	1,644	1,059	263	4	13	86	47	172
Employee Pension & Benefits	16	38,941	25,090	6,231	90	308	2,037	1,106	4,081
Employee Pension & Benefits	16	56,353	36,308	9,016	130	445	2,947	1,600	5,906
Employee Pension & Benefits	16	73,768	47,529	11,803	170	583	3,858	2,095	7,731
Reg Commision Exp	15	2,128	1,350	353	5	17	119	60	224
Rents AG	15	1,945	1,234	323	4	16	109	55	204
Goodwill Advertising Exp	15	18	11	3	0	0	1	1	2
Misc Exp AG	15	26,280	16,675	4,360	60	210	1,472	741	2,762
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		760,581	484,262	125,173	1,749	6,068	41,961	21,483	79,886
General Plant Maint AG	15	(26,303)	(16,689)	(4,364)	(60)	(210)	(1,473)	(742)	(2,764)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(26,303)	(16,689)	(4,364)	(60)	(210)	(1,473)	(742)	(2,764)
TOTAL A & G EXPENSE		734,278	467,572	120,810	1,689	5,857	40,488	20,741	77,121
Total Operation & Maintenance Expenses		1,577,507	1,003,411	292,748	4,315	13,601	98,529	34,873	130,030

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	454	303	105	1	4	39	0	1
Struct & Imp P	6	331	212	73	1	3	27	3	11
Struct & Imp WT	2	8,498	5,672	1,965	27	83	727	4	19
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	6,951	3,420	1,096	12	46	436	377	1,565
Struct & Imp Offices	15	1,714	1,088	284	4	14	96	48	180
Struct & Imp Store,Shop,Gar	15	514	326	85	1	4	29	14	54
Struct & Imp Misc	15	12,651	8,027	2,099	29	101	708	357	1,330
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	4,500	3,004	1,040	14	44	385	2	10
Supply Mains	2	3,701	2,470	856	12	36	317	2	8
Power Generation Equip Othe	6	2,656	1,703	590	8	25	218	22	91
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	52,221	33,479	11,593	162	486	4,287	428	1,786
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	336	215	75	1	3	28	3	11
Pump Equip Hydraulic	6	2,137	1,370	474	7	20	175	18	73
Pump Equip Other	6	1,809	1,160	402	6	17	149	15	62
WT Equip Non-Media	2	76,832	51,285	17,764	246	753	6,577	38	169
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
Other WT Equip Filter Media	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	2,011	1,342	465	6	20	172	1	4
Dist Reservoirs & Standpipe	5	76,238	46,536	14,927	175	618	5,939	1,563	6,480
Elevated Tanks & Standpipes	5	2,287	1,396	448	5	19	178	47	194
Ground Level Facilities	5	1,730	1,056	339	4	14	135	35	147
TD Mains Not Classified by	7	48,129	23,679	7,590	82	318	3,018	2,609	10,834
TD Mains 4 & Less "	4	4,908	2,415	774	8	32	308	266	1,105
TD Mains 6 to 8" "	4	55,889	27,497	8,814	95	369	3,504	3,029	12,581
TD Mains 10 to 16" "	3	111,990	71,315	24,705	347	1,042	9,138	1,053	4,390
TD Mains 18 & Grtr "	3	76,768	48,886	16,935	238	714	6,264	722	3,009
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,513	0	0	0	0	0	0	1,513
Services	10	61,337	51,456	6,845	166	675	110	2,085	0
Meters Bronze Case	9	22,550	16,561	5,135	79	507	268	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	2,156	1,583	491	8	49	26	0	0
Meters Other-Rem Rdr Unts	9	155	114	35	1	3	2	0	0
Meter Vault	9	8,017	5,888	1,825	28	180	95	0	0

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	25,881	0	0	0	0	0	0	25,881
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	11	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	1,268	805	210	3	10	71	36	133
Comp & Periph Equip	15	7,943	5,040	1,318	18	64	445	224	835
Computer Software	15	21,577	13,691	3,580	50	173	1,208	608	2,268
Comp Software Personal	15	2,190	1,390	363	5	18	123	62	230
Data Handling Equipment	15	14,400	9,137	2,389	33	115	806	406	1,513
Other Office Equipment	15	1,722	1,093	286	4	14	96	49	181
Trans Equip Lt Duty Trks	15	2,254	1,430	374	5	18	126	64	237
Trans Equip Hvy Duty Trks	15	27	17	4	0	0	2	1	3
Trans Equip Autos	15	3,099	1,966	514	7	25	174	87	326
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	115	73	19	0	1	6	3	12
Tools,Shop,Garage Equip	15	4,205	2,668	698	10	34	235	119	442
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	5,039	3,364	1,165	16	49	431	3	11
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	34	22	6	0	0	2	1	4
Comm Equip Non-Telephone	15	2,406	1,527	399	6	19	135	68	253
Remote Control & Instrument	15	1,101	699	183	3	9	62	31	116
Comm Equip Telephone	15	44	28	7	0	0	2	1	5
Misc Equipment	15	22,178	14,072	3,679	51	177	1,242	625	2,331
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		766,466	470,477	143,023	1,984	6,924	48,523	15,128	80,407
Amort-Other UP	18	1,562	946	299	4	14	102	30	166
Taxes Other Than Income									
Utility Reg Assessment Fee	19	33,857	20,842	6,402	88	305	2,174	687	3,359
Property Taxes	18	765,235	463,503	146,619	1,990	7,040	49,970	14,922	81,191
FUTA	16	22,009	14,180	3,521	51	174	1,151	625	2,307
FICA	16	(3,153)	(2,031)	(504)	(7)	(25)	(165)	(90)	(330)
SUTA	16	862	555	138	2	7	45	24	90
Other Taxes & Licenses	15	6,755	4,286	1,121	16	54	378	190	710
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		825,565	501,336	157,297	2,139	7,555	53,553	16,360	87,326
Required Current Income Taxes	18	387,616	234,779	74,267	1,008	3,566	25,311	7,559	41,126
Utility Income Available for Return	18	2,042,547	1,237,171	391,352	5,311	18,791	133,378	39,830	216,714
Total Cost of Service		5,601,263	3,448,120	1,058,986	14,760	50,451	359,397	113,780	555,770
Less: Other Water Revenues	19	38,308	38,308						
Revenue Contribution									
Total Other Water Revenues		38,308	38,308	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 5,562,955	\$ 3,409,812	\$ 1,058,986	\$ 14,760	\$ 50,451	\$ 359,397	\$ 113,780	\$ 555,770
Reallocation of Public Fire	20		419,122	128,721	1,794	6,132	0	0	(555,770)
Total		\$ 5,562,955	\$ 3,828,934	\$ 1,187,707	\$ 16,554	\$ 56,583	\$ 359,397	\$ 113,780	\$ -
		\$ (38,308)	\$ (38,308)						
		\$ 5,524,647	\$ 3,790,626						

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 2,346	\$ 1,415	\$ 454	\$ 6	\$ 22	\$ 155	\$ 45	\$ 249
Franchises	17	13	8	3	0	0	1	0	1
Land & Ld Rights SS	2	1,735	1,158	401	6	17	149	1	4
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	288	100	1	4	37	0	1
Land & Ld Rights TD	7	35,704	17,566	5,631	61	236	2,239	1,935	8,037
Land & Land Rights AG	15	142	90	24	0	1	8	4	15
Struct & Imp SS	2	10,207	6,813	2,360	33	100	874	5	22
Struct & Imp P	6	10,614	6,805	2,356	33	99	871	87	363
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	337,647	225,379	78,064	1,080	3,309	28,903	169	743
Struct & Imp WT Nth PIt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl PIt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl PIt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth PIt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	255,429	125,671	40,281	434	1,686	16,015	13,844	57,497
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	28,563	18,123	4,739	66	229	1,600	805	3,002
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,185	752	197	3	9	66	33	125
Struct & Imp Store,Shop,Gar	15	17,782	11,283	2,950	41	142	996	501	1,869
Struct & Imp Misc	15	489,075	310,318	81,138	1,125	3,913	27,388	13,792	51,402
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	159,845	106,697	36,956	512	1,566	13,683	80	352
Supply Mains	2	155,826	104,014	36,027	499	1,527	13,339	78	343
Supply Mains Nth PIt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl PIt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth PIt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec PIt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	129,697	83,149	28,793	402	1,206	10,648	1,064	4,436
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,679,907	1,076,988	372,939	5,208	15,623	137,920	13,775	57,453
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	11,952	7,662	2,653	37	111	981	98	409
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl PIt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	77,900	49,942	17,294	241	724	6,396	639	2,664
Pump Equip Other	6	65,430	41,947	14,525	203	608	5,372	537	2,238
WT Equip Non-Media	2	1,921,530	1,282,621	444,258	6,149	18,831	164,483	961	4,227
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	65,067	43,432	15,043	208	638	5,570	33	143
Dist Reservoirs & Standpipe	5	3,082,503	1,881,560	603,554	7,090	24,968	240,127	63,191	262,013
Elevated Tanks & Standpipes	5	59,570	36,362	11,664	137	483	4,641	1,221	5,063

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Ground Level Facilities	5	69,991	42,723	13,704	161	567	5,452	1,435	5,949
TD Mains Not Classified by	7	2,039,022	1,003,199	321,554	3,466	13,458	127,847	110,515	458,984
TD Mains 4 & Less "	4	327,915	161,334	51,712	557	2,164	20,560	17,773	73,814
TD Mains 6 to 8" "	4	3,801,903	1,870,536	599,560	6,463	25,093	238,379	206,063	855,808
TD Mains 10 to 16" "	3	7,639,803	4,865,027	1,685,341	23,683	71,050	623,408	71,814	299,480
TD Mains 18 & Grtr "	3	5,425,918	3,455,225	1,196,958	16,820	50,461	442,755	51,004	212,696
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	78,711	0	0	0	0	0	0	78,711
Services	10	1,523,757	1,278,280	170,051	4,114	16,761	2,743	51,808	0
Meters Bronze Case	9	870,016	638,940	198,103	3,045	19,575	10,353	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	35,362	25,970	8,052	124	796	421	0	0
Meters Other-Rem Rdr Unts	9	6,100	4,480	1,389	21	137	73	0	0
Meter Vault	9	322,293	236,692	73,386	1,128	7,252	3,835	0	0
Meter Installations	9	1,021,225	749,988	232,533	3,574	22,978	12,153	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,053,159	0	0	0	0	0	0	1,053,159
Other P/E Intangible	2 ?	102,748	68,584	23,755	329	1,007	8,795	51	226
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	0	0	0	0	0	0	0	0
Other P/E CPS	2 ?	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	995	631	165	2	8	56	28	105
Comp & Periph Equip	15	34,803	22,083	5,774	80	278	1,949	981	3,658
Computer Software	15	22,630	14,359	3,754	52	181	1,267	638	2,378
Comp Software Personal	15	7,390	4,689	1,226	17	59	414	208	777
Data Handling Equipment	15	142,211	90,233	23,593	327	1,138	7,964	4,010	14,946
Other Office Equipment	15	20,213	12,825	3,353	46	162	1,132	570	2,124
Trans Equip Lt Duty Trks	15	23,358	14,821	3,875	54	187	1,308	659	2,455
Trans Equip Hvy Duty Trks	15	220	140	36	1	2	12	6	23
Trans Equip Autos	15	(1,682)	(1,067)	(279)	(4)	(13)	(94)	(47)	(177)
Trans Equip Other	15	(17,258)	(10,950)	(2,863)	(40)	(138)	(966)	(487)	(1,814)
Stores Equipment	15	1,363	865	226	3	11	76	38	143
Tools,Shop,Garage Equip	15	52,656	33,410	8,736	121	421	2,949	1,485	5,534
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	46,218	30,851	10,686	148	453	3,956	23	102
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(210)	(133)	(35)	(0)	(2)	(12)	(6)	(22)
Comm Equip Non-Telephone	15	5,130	3,255	851	12	41	287	145	539
Remote Control & Instrument	15	15,544	9,863	2,579	36	124	870	438	1,634
Comm Equip Telephone	15	186	118	31	0	1	10	5	20
Misc Equipment	15	246,521	156,418	40,898	567	1,972	13,805	6,952	25,909
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		33,518,312	20,223,428	6,481,106	88,483	312,236	2,214,218	639,009	3,559,832

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)	
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0
Cash Working Capital	15	(222,928)	(141,448)	(36,984)	(513)	(1,783)	(12,484)	(6,287)	(23,430)	
Materials and Supplies	15	6,845	4,343	1,136	16	55	383	193	719	
Prepayments	15	17,730	11,250	2,941	41	142	993	500	1,863	
OPEB tracker	16	13,742	8,854	2,199	32	109	719	390	1,440	
Premature Retirement	17	0	0	0	0	0	0	0	0	
Regulatory Deferrals	17	55,678	33,591	10,768	145	518	3,680	1,063	5,913	
Less:										
CIAC	17	4,068,399	2,454,465	786,828	10,578	37,836	268,921	77,706	432,064	
Deferred Taxes & Offsets	17	3,037,029	1,832,240	587,361	7,896	28,244	200,748	58,007	322,532	
Pensions & other	16	2,367,107	1,525,127	378,737	5,444	18,700	123,800	67,226	248,073	
Total Other Rate Base Elements		<u>9,343,602</u>	<u>5,728,421</u>	<u>1,732,987</u>	<u>23,639</u>	<u>83,820</u>	<u>586,760</u>	<u>198,800</u>	<u>989,176</u>	
Total Original Cost Measure of Value		<u>\$ 42,861,914</u>	<u>\$ 25,951,849</u>	<u>\$ 8,214,093</u>	<u>\$ 112,122</u>	<u>\$ 396,057</u>	<u>\$ 2,800,978</u>	<u>\$ 837,809</u>	<u>\$ 4,549,007</u>	

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		8,560	4,212	1,350	15	57	537	464	1,927	0.0
FACTOR 11			0.4920	0.1577	0.0017	0.0066	0.0627	0.0542	0.2251	1.0000
T&D Mnt BASIS FOR FACTOR 12		6,649	3,272	1,049	11	44	417	360	1,496	0.0
FACTOR 12			0.4920	0.1577	0.0017	0.0066	0.0627	0.0542	0.2251	1.0000
A&G BASIS FOR FACTOR 15		487,308	309,153	80,858	1,131	3,900	27,290	13,741	51,236	0.0
FACTOR 15			0.6345	0.1659	0.0023	0.0080	0.0560	0.0282	0.1051	1.0000
LABOR BASIS FOR FACTOR 16		353,595	227,830	56,564	810	2,809	18,490	10,046	37,046	0.0
FACTOR 16			0.6443	0.1600	0.0023	0.0079	0.0523	0.0284	0.1048	1.0000
UPIS BASIS FOR FACTOR 17		33,515,953	20,222,005	6,480,649	88,477	312,214	2,214,062	638,964	3,559,581	0.0
FACTOR 17			0.6033	0.1934	0.0026	0.0093	0.0661	0.0191	0.1062	1.0000
RATE BASE BASIS FOR FACTOR 18		42,861,914	25,951,849	8,214,093	112,122	396,057	2,800,978	837,809	4,549,007	0.0
FACTOR 18			0.6057	0.1916	0.0026	0.0092	0.0653	0.0195	0.1061	1.0000
TOTAL COS BASIS FOR FACTOR 19		5,565,278	3,425,927	1,052,231	14,667	50,129	357,104	113,033	552,187	0.0
FACTOR 19			0.6156	0.1891	0.0026	0.0090	0.0642	0.0203	0.0992	1.0000
COS w/o Fire Factor 20		4,572,317	3,448,120	1,058,986 #	14,760 #	50,451 #				4,572,317
FACTOR 20			0.7541	0.2316	0.0032	0.0110				1.0000

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.6369	0.2559	0.0042	0.0108	0.0864	0.0011	0.0047	1.0000
2	0.6675	0.2312	0.0032	0.0098	0.0856	0.0005	0.0022	1.0000
3	0.6368	0.2206	0.0031	0.0093	0.0816	0.0094	0.0392	1.0000
4	0.4920	0.1577	0.0017	0.0066	0.0627	0.0542	0.2251	1.0000
5	0.6104	0.1958	0.0023	0.0081	0.0779	0.0205	0.0850	1.0000
6	0.6411	0.2220	0.0031	0.0093	0.0821	0.0082	0.0342	1.0000
7	0.4920	0.1577	0.0017	0.0066	0.0627	0.0542	0.2251	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7344	0.2277	0.0035	0.0225	0.0119	-	-	1.0000
10	0.8389	0.1116	0.0027	0.0110	0.0018	0.0340	-	1.0000
11	0.4920	0.1577	0.0017	0.0066	0.0627	0.0542	0.2251	1.0000
12	0.4920	0.1577	0.0017	0.0066	0.0627	0.0542	0.2251	1.0000
13	0.8811	0.0902	0.0023	0.0084	0.0007	0.0173	-	1.0000
14	0.8968	0.0917	0.0023	0.0085	0.0007	-	-	1.0000
15	0.6345	0.1659	0.0023	0.0080	0.0560	0.0282	0.1051	1.0000
16	0.6443	0.1600	0.0023	0.0079	0.0523	0.0284	0.1048	1.0000
17	0.6033	0.1934	0.0026	0.0093	0.0661	0.0191	0.1062	1.0000
18	0.6057	0.1916	0.0026	0.0092	0.0653	0.0195	0.1061	1.0000
19	0.6156	0.1891	0.0026	0.0090	0.0642	0.0203	0.0992	1.0000
20	0.7541	0.2316	0.0032	0.0110	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	809	378	429	0	0	0	2
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	133,756	132,980	0	0	0	0	776
TOTAL SS EXPENSE - OPERATION		134,565	133,358	429	0	0	0	778
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Misc Exp Oper SS	2	104	49	55	0	0	0	0
Rents Oper SS	2	2,743	1,282	1,454	0	0	0	7
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	1,077	503	571	0	0	0	3
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	4,997	2,335	2,649	0	0	0	13
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		8,921	4,168	4,729	0	0	0	24
TOTAL SS EXPENSE		143,486	137,526	5,158	0	0	0	802
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(480)	(545)	0	0	0	(45)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	85,262	84,767	0	0	0	0	495
Labor & Exp Oper Pump	6	68,798	30,863	35,018	0	0	0	2,917
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	5	2	3	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		152,994	115,152	34,476	0	0	0	3,366

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	6,768	3,036	3,445	0	0	0	287
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		6,768	3,036	3,445	0	0	0	287
TOTAL PUMPING EXPENSES		159,762	118,188	37,921	0	0	0	3,653
WATER TREATMENT								
Super & Eng Oper WT	2	(64)	(30)	(34)	0	0	0	(0)
Chemicals	1	136,903	136,109	0	0	0	0	794
Labor & Exp Oper WT	2	10,581	4,943	5,609	0	0	0	29
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	64,495	30,132	34,189	0	0	0	174
Misc Exp Oper WT	1	0	0	0	0	0	0	0
Misc Exp Oper WT	2	8	4	4	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		211,923	171,158	39,768	0	0	0	997
Super & Eng Maint WT	2	5	2	3	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	3,909	1,826	2,072	0	0	0	11
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		3,914	1,829	2,075	0	0	0	11
TOTAL WT EXPENSE		215,837	172,987	41,843	0	0	0	1,007
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	8,559	1,922	0	4,246	0	0	2,391
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	1	0	0	0	1	0	0
Customer Install Exp	10	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	60,766	13,648	0	30,140	0	6	0	16,972
Misc Exp Oper TD	11	71,799	16,126	0	35,612	0	7	0	20,053
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	6,165	1,385	0	3,058	0	1	0	1,722
TOTAL T & D EXPENSE OPERATION		147,290	33,081	0	73,056	0	15	0	41,138
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	6,648	1,493	0	3,298	0	0	0	1,857
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	0	0	0	1	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	61,491	13,811	0	30,493	12	0	0	17,174
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		68,140	15,304	0	33,791	13	0	0	19,031
TOTAL T & D EXPENSE		215,430	48,385	0	106,848	13	15	0	60,169
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	27,240	0	0	0	0	0	27,240	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	55,840	0	0	0	0	0	54,874	966
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	21,771	0	0	0	0	0	21,394	377
Misc Cust Accts Exp CA	13	3,863	0	0	0	0	0	3,796	67
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		108,714	0	0	0	0	0	107,304	1,410

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	59,681	15,093	10,402	13,088	0	0	13,142	7,955
Other Supplies & Exp AG	15	3,738	945	652	820	0	0	823	498
Other Supplies & Exp AG	15	26,478	6,696	4,615	5,807	0	0	5,830	3,530
Other Supplies & Exp AG	15	43,772	11,070	7,629	9,599	0	0	9,639	5,835
Mgmt Fees-Coporate/Shared Service Center	15	286,916	72,561	50,009	62,921	0	0	63,179	38,246
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	16,491	4,171	2,874	3,616	0	0	3,631	2,198
Outside Services AG	15	80,481	20,354	14,028	17,649	0	0	17,722	10,728
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	28,142	7,117	4,905	6,172	0	0	6,197	3,751
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	13,805	3,491	2,406	3,027	0	0	3,040	1,840
Injuries & Damages	16	1,644	385	256	351	0	0	434	219
Employee Pension & Benefits	16	38,941	9,108	6,059	8,314	0	0	10,273	5,187
Employee Pension & Benefits	16	56,353	13,181	8,769	12,031	0	0	14,866	7,506
Employee Pension & Benefits	16	73,768	17,254	11,478	15,749	0	0	19,460	9,826
Reg Commision Exp	15	2,128	538	371	467	0	0	469	284
Rents AG	15	1,945	492	339	427	0	0	428	259
Goodwill Advertising Exp	15	18	5	3	4	0	0	4	2
Misc Exp AG	15	26,280	6,646	4,581	5,763	0	0	5,787	3,503
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		760,581	189,108	129,377	165,805	0	0	174,923	101,368
General Plant Maint AG	15	(26,303)	(6,652)	(4,585)	(5,768)	0	0	(5,792)	(3,506)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(26,303)	(6,652)	(4,585)	(5,768)	0	0	(5,792)	(3,506)
TOTAL A & G EXPENSE		734,278	182,455	124,792	160,037	0	0	169,131	97,862
Total Operation & Maintenance Expenses		1,577,507	659,542	209,714	266,885	13	15	276,435	164,903

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE								
Struct & Imp SS	2	454	212	241	0	0	0	1
Struct & Imp P	6	331	148	168	0	0	0	14
Struct & Imp WT	2	8,498	3,970	4,505	0	0	0	23
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0
Struct & Imp TD	7	6,951	1,561	0	3,448	0	0	1,941
Struct & Imp Offices	15	1,714	433	299	376	0	377	228
Struct & Imp Store,Shop,Gar	15	514	130	90	113	0	113	69
Struct & Imp Misc	15	12,651	3,199	2,205	2,774	0	2,786	1,686
Collect & Impounding	1	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0
Wells & Springs	2	4,500	2,102	2,385	0	0	0	12
Supply Mains	2	3,701	1,729	1,962	0	0	0	10
Power Generation Equip Othe	6	2,656	1,191	1,352	0	0	0	113
Boiler Plant Equipment P	6	0	0	0	0	0	0	0
Pump Equip Electric	6	52,221	23,426	26,580	0	0	0	2,214
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0
Pump Equip Diesel	6	336	151	171	0	0	0	14
Pump Equip Hydraulic	6	2,137	959	1,088	0	0	0	91
Pump Equip Other	6	1,809	812	921	0	0	0	77
WT Equip Non-Media	2	76,832	35,896	40,729	0	0	0	207
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0
WT Equip Filter Media	2	2,011	940	1,066	0	0	0	5
Dist Reservoirs & Standpipe	5	76,238	21,255	0	46,940	0	0	8,043
Elevated Tanks & Standpipes	5	2,287	638	0	1,408	0	0	241
Ground Level Facilities	5	1,730	482	0	1,065	0	0	183
TD Mains Not Classified by	7	48,129	10,810	0	23,877	0	0	13,442
TD Mains 4 & Less "	4	4,908	1,102	0	2,435	0	0	1,371
TD Mains 6 to 8" "	4	55,889	12,553	0	27,727	0	0	15,610
TD Mains 10 to 16" "	3	111,990	49,914	56,633	0	0	0	5,443
TD Mains 18 & Grtr "	3	76,768	34,215	38,822	0	0	0	3,731
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	1,513	0	0	0	0	0	1,513
Services	10	61,337	0	0	0	59,252	0	2,085
Meters Bronze Case	9	22,550	0	0	22,550	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	2,156	0	0	2,156	0	0	0
Meters Other-Rem Rdr Unts	9	155	0	0	155	0	0	0
Meter Vault	9	8,017	0	0	8,017	0	0	0

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Meter Installations	9	0	0	0	0	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	
Hydrants	8	25,881	0	0	0	0	0	25,881	
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	
Other P/E TD	11	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	
Office Furniture & Equip	15	1,268	321	221	278	0	279	169	
Comp & Periph Equip	15	7,943	2,009	1,384	1,742	0	1,749	1,059	
Computer Software	15	21,577	5,457	3,761	4,732	0	4,751	2,876	
Comp Software Personal	15	2,190	554	382	480	0	482	292	
Data Handling Equipment	15	14,400	3,642	2,510	3,158	0	3,171	1,920	
Other Office Equipment	15	1,722	435	300	378	0	379	230	
Trans Equip Lt Duty Trks	15	2,254	570	393	494	0	496	300	
Trans Equip Hvy Duty Trks	15	27	7	5	6	0	6	4	
Trans Equip Autos	15	3,099	784	540	680	0	682	413	
Trans Equip Other	15	0	0	0	0	0	0	0	
Stores Equipment	15	115	29	20	25	0	25	15	
Tools,Shop,Garage Equip	15	4,205	1,063	733	922	0	926	561	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	5,039	2,354	2,671	0	0	0	14	
Laboratory Equip Other	2	0	0	0	0	0	0	0	
Power Operated Equipment	15	34	9	6	7	0	7	5	
Comm Equip Non-Telephone	15	2,406	608	419	528	0	530	321	
Remote Control & Instrument	15	1,101	278	192	241	0	242	147	
Comm Equip Telephone	15	44	11	8	10	0	10	6	
Misc Equipment	15	22,178	5,609	3,866	4,864	0	4,884	2,956	
Other Tangible Property	15	0	0	0	0	0	0	0	
Total Depreciation Expense		766,466	231,570	196,627	128,707	32,878	59,252	21,897	95,535
Amort-Other UP	18	1,562	489	423	257	100	65	32	196
Taxes Other Than Income									
Utility Reg Assessment Fee	19	33,857	11,545	7,763	5,637	1,442	1,171	2,248	4,049
Property Taxes	18	765,235	239,595	207,226	125,805	48,899	31,910	15,611	96,190
FUTA	16	22,009	5,148	3,425	4,699	0	0	5,806	2,932
FICA	16	(3,153)	(737)	(491)	(673)	0	0	(832)	(420)
SUTA	16	862	202	134	184	0	0	227	115
Other Taxes & Licenses	15	6,755	1,708	1,177	1,481	0	0	1,487	900
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		825,565	257,461	219,235	137,133	50,341	33,082	24,548	103,766
Required Current Income Taxes	18	387,616	121,363	104,966	63,724	24,769	16,164	7,907	48,723
Utility Income Available for Return	18	2,042,547	639,521	553,122	335,795	130,519	85,174	41,668	256,748
Total Cost of Service		5,601,263	1,909,946	1,284,086	932,501	238,619	193,751	372,488	669,873
Less: Other Water Revenues	19	38,308	13,063	8,784	6,378	1,632	1,325	2,544	4,582
Billing and Collecting Services									
Total Other Water Revenues		38,308	13,063	8,784	6,378	1,632	1,325	2,544	4,582
Total Cost of Service Related to Sales of Water		5,639,571	1,923,009	1,292,870	938,879	240,251	195,077	375,031	674,454
Reallocation of Public Fire	20	0	257,210	172,955	125,604	0	0	0	(555,770)
Total		\$ 5,639,571	\$ 2,180,219	\$ 1,465,826	\$ 1,064,483	\$ 240,251	\$ 195,077	\$ 375,031	\$ 118,685
			743,714			7,254	5,888	68,676	
			2,932			33.12	33.13		
						2.76	2.76	5.46	
								10.98	

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	2,346	745	650	380	158	103	17	294
Franchises	17	13	4	4	2	1	1	0	2
Land & Ld Rights SS	2	1,735	811	920	0	0	0	0	5
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	202	229	0	0	0	0	1
Land & Ld Rights TD	7	35,704	8,019	0	17,713	0	0	0	9,972
Land & Land Rights AG	15	142	36	25	31	0	0	31	19
Struct & Imp SS	2	10,207	4,769	5,411	0	0	0	0	28
Struct & Imp P	6	10,614	4,761	5,403	0	0	0	0	450
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	337,647	157,749	178,987	0	0	0	0	912
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	255,429	57,369	0	126,718	0	0	0	71,341
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	28,563	7,224	4,979	6,264	0	0	6,290	3,807
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,185	300	207	260	0	0	261	158
Struct & Imp Store,Shop,Gar	15	17,782	4,497	3,099	3,900	0	0	3,916	2,370
Struct & Imp Misc	15	489,075	123,687	85,246	107,254	0	0	107,694	65,194
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	159,845	74,680	84,734	0	0	0	0	432
Supply Mains	2	155,826	72,802	82,603	0	0	0	0	421
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	129,697	58,182	66,016	0	0	0	0	5,499
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,679,907	753,606	855,073	0	0	0	0	71,228
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	11,952	5,362	6,084	0	0	0	0	507
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	77,900	34,946	39,651	0	0	0	0	3,303
Pump Equip Other	6	65,430	29,352	33,304	0	0	0	0	2,774
WT Equip Non-Media	2	1,921,530	897,739	1,018,603	0	0	0	0	5,188
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	65,067	30,399	34,492	0	0	0	0	176
Dist Reservoirs & Standpipe	5	3,082,503	859,402	0	1,897,897	0	0	0	325,204
Elevated Tanks & Standpipes	5	59,570	16,608	0	36,677	0	0	0	6,285

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Ground Level Facilities	5	69,991	19,513	0	43,093	0	0	0	7,384
TD Mains Not Classified by	7	2,039,022	457,964	0	1,011,559	0	0	0	569,499
TD Mains 4 & Less "	4	327,915	73,650	0	162,679	0	0	0	91,587
TD Mains 6 to 8" "	4	3,801,903	853,907	0	1,886,124	0	0	0	1,061,872
TD Mains 10 to 16" "	3	7,639,803	3,405,060	3,863,448	0	0	0	0	371,294
TD Mains 18 & Grtr "	3	5,425,918	2,418,332	2,743,887	0	0	0	0	263,700
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	78,711	0	0	0	0	0	0	78,711
Services	10	1,523,757	0	0	0	0	1,471,949	0	51,808
Meters Bronze Case	9	870,016	0	0	0	870,016	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	35,362	0	0	0	35,362	0	0	0
Meters Other-Rem Rdr Unts	9	6,100	0	0	0	6,100	0	0	0
Meter Vault	9	322,293	0	0	0	322,293	0	0	0
Meter Installations	9	1,021,225	0	0	0	1,021,225	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,053,159	0	0	0	0	0	0	1,053,159
Other P/E Intangible	2	102,748	48,004	54,467	0	0	0	0	277
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	0	0	0	0	0	0	0	0
Other P/E CPS	2	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	995	252	173	218	0	0	219	133
Comp & Periph Equip	15	34,803	8,802	6,066	7,632	0	0	7,664	4,639
Computer Software	15	22,630	5,723	3,944	4,963	0	0	4,983	3,017
Comp Software Personal	15	7,390	1,869	1,288	1,621	0	0	1,627	985
Data Handling Equipment	15	142,211	35,965	24,787	31,187	0	0	31,315	18,957
Other Office Equipment	15	20,213	5,112	3,523	4,433	0	0	4,451	2,694
Trans Equip Lt Duty Trks	15	23,358	5,907	4,071	5,122	0	0	5,143	3,114
Trans Equip Hvy Duty Trks	15	220	56	38	48	0	0	48	29
Trans Equip Autos	15	(1,682)	(425)	(293)	(369)	0	0	(370)	(224)
Trans Equip Other	15	(17,258)	(4,365)	(3,008)	(3,785)	0	0	(3,800)	(2,300)
Stores Equipment	15	1,363	345	238	299	0	0	300	182
Tools,Shop,Garage Equip	15	52,656	13,317	9,178	11,547	0	0	11,595	7,019
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	46,218	21,593	24,500	0	0	0	0	125
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(210)	(53)	(37)	(46)	0	0	(46)	(28)
Comm Equip Non-Telephone	15	5,130	1,297	894	1,125	0	0	1,130	684
Comm Equip Non-Telephone	15	15,544	3,931	2,709	3,409	0	0	3,423	2,072
Comm Equip Telephone	15	186	47	32	41	0	0	41	25
Misc Equipment	15	246,521	62,345	42,969	54,062	0	0	54,284	32,861
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		33,518,312	10,641,397	9,288,593	5,422,058	2,255,155	1,472,053	240,215	4,198,841

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Other Rate Base Items								
Add:								
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0
Cash Working Capital	15	(222,928)	(56,378)	(38,856)	(48,888)	0	(49,089)	(29,716)
Materials and Supplies	15	6,845	1,731	1,193	1,501	0	1,507	912
Prepayments	15	17,730	4,484	3,090	3,888	0	3,904	2,363
OPEB's Contributed to External Fund	16	13,742	3,214	2,138	2,934	0	3,625	1,830
Premature Retirement	17	0	0	0	0	0	0	0
Regulatory Deferrals	17	55,678	17,672	15,428	9,009	3,747	2,444	6,976
Less:								
Accumulated Deferred ITC (3%)	17	4,068,399	1,291,310	1,127,353	658,267	273,803	29,292	509,770
Deferred Income Taxes	17	3,037,029	963,953	841,561	491,391	204,392	133,326	380,540
Pensions	16	2,367,107	553,666	368,322	505,377	0	624,443	315,299
Total Other Rate Base Elements		<u>9,343,602</u>	<u>2,779,652</u>	<u>2,320,230</u>	<u>1,623,479</u>	<u>481,942</u>	<u>635,951</u>	<u>1,187,975</u>
Total Original Cost Measure of Value		<u>\$ 42,861,914</u>	<u>\$ 13,421,049</u>	<u>\$ 11,608,823</u>	<u>\$ 7,045,538</u>	<u>\$ 2,737,097</u>	<u>\$ 876,165</u>	<u>\$ 5,386,816</u>

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	8,560	1,922	0	4,246	0	1	0	2,391	0.0
		0.2246	0.0000	0.4960	0.0000	0.0001	0.0000	0.2793	1.0000
T&D Mnt BASIS FOR FACTOR 12	6,649	1,493	0	3,298	1	0	0	1,857	0.0
		0.2246	0.0000	0.4959	0.0002	0.0000	0.0000	0.2793	1.0000
A&G BASIS FOR FACTOR 15	487,308	123,230	84,921	106,848	13	15	107,304	64,977	0.0
		0.2529	0.1743	0.2193	0.0000	0.0000	0.2202	0.1333	1.0000
LABOR BASIS FOR FACTOR 16	353,595	82,692	55,034	75,497	12	7	93,260	47,092	0.0
		0.2339	0.1556	0.2135	0.0000	0.0000	0.2638	0.1332	1.0000
UPIS BASIS FOR FACTOR 17	33,515,953	10,640,648	9,287,939	5,421,677	2,254,996	1,471,949	240,198	4,198,545	0.0
		0.3174	0.2771	0.1618	0.0673	0.0439	0.0072	0.1253	1.0000
RATE BASE BASIS FOR FACTOR 18	42,861,914	13,421,049	11,608,823	7,045,538	2,737,097	1,786,425	876,165	5,386,816	0.0
		0.3131	0.2708	0.1644	0.0639	0.0417	0.0204	0.1257	1.0000
TOTAL COS BASIS FOR FACTOR 19	5,565,278	1,897,862	1,275,952	926,397	237,177	192,580	369,771	665,540	0.0
		0.3410	0.2293	0.1665	0.0426	0.0346	0.0664	0.1196	1.0000
TOTAL COS BASIS FOR FACTOR 20	4,126,532	1,909,946	1,284,086	932,501					0.0
		0.4628	0.3112	0.2260					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9942	-	-	-	-	-	0.0058	1.0000
2	0.4672	0.5301	-	-	-	-	0.0027	1.0000
3	0.4457	0.5057	-	-	-	-	0.0486	1.0000
4	0.2246	-	0.4961	-	-	-	0.2793	1.0000
5	0.2788	-	0.6157	-	-	-	0.1055	1.0000
6	0.4486	0.5090	-	-	-	-	0.0424	1.0000
7	0.2246	-	0.4961	-	-	-	0.2793	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9660	-	0.0340	1.0000
11	0.2246	-	0.4960	-	0.0001	-	0.2793	1.0000
12	0.2246	-	0.4959	0.0002	-	-	0.2793	1.0000
13	-	-	-	-	-	0.9827	0.0173	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2529	0.1743	0.2193	-	-	0.2202	0.1333	1.0000
16	0.2339	0.1556	0.2135	-	-	0.2638	0.1332	1.0000
17	0.3174	0.2771	0.1618	0.0673	0.0439	0.0072	0.1253	1.0000
18	0.3131	0.2708	0.1644	0.0639	0.0417	0.0204	0.1257	1.0000
19	0.3410	0.2293	0.1665	0.0426	0.0346	0.0664	0.1196	1.0000
20	0.4628	0.3112	0.2260					1.0000

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

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	1,304.96	0.6369
Commercial	524.54	0.2559
Industrial	8.70	0.0042
Other Public Authority	22.23	0.0108
Sales for Resale	177.15	0.0864
Private Fire Protection	2.33	0.0011
Public Fire Protection	9.67	0.0047
Total	2,050	1.0000

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x 0.4699	(4)	(5)=(4)x 0.5301	(6)=(3)+(5)
Residential	0.6369	0.2993	0.6945	0.3682	0.6675
Commercial	0.2559	0.1202	0.2094	0.1110	0.2312
Industrial	0.0042	0.0020	0.0023	0.0012	0.0032
Other Public Authority	0.0108	0.0051	0.0089	0.0047	0.0098
Sales for Resale	0.0864	0.0406	0.0849	0.0450	0.0856
Private Fire Protection	0.0011	0.0005			0.0005
Public Fire Protection	0.0047	0.0022			0.0022
Total	1.0000	0.4699	1.0000	0.5301	1.0000

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,305	1.00	1,305	0.6945
Commercial	525	0.75	393	0.2094
Industrial	9	0.50	4	0.0023
Other Public Authority	22	0.75	17	0.0089
Sales for Resale	177	0.90	159	0.0849
Total	2,038		1,879	1.0000

The weighting of the factors is based on the maximum day ratio of 2.13, based on a review of maximum day ratios experienced during the period 1994 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.4699
Maximum Day Extra Capacity	1.13	0.5301
Total	2.13	1.0000

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2008-0311 and Staff
Data Request #4

1990	n/a		
1991	n/a		
1992	n/a		
1993	n/a		
1994	1.87		
1995	2.04		
1996	1.81		
1997	1.67		
1998	1.95		
1999	2.22		
2000	2.06		
2001	2.23		
2002	2.17		
2003	2.59		
2004	2.26		
2005	2.60		
2006	2.39		
2007	2.35		
2008	1.71		
	<u>31.92</u>	<u>15</u>	<u>2.13</u>
	Total ratios	Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.4483		0.5057		0.0460	
Residential	0.6369	0.2855	0.6945	0.3512			0.6368
Commercial	0.2559	0.1147	0.2094	0.1059			0.2206
Industrial	0.0042	0.0019	0.0023	0.0012			0.0031
Other Public Authority	0.0108	0.0048	0.0089	0.0045			0.0093
Sales for Resale	0.0864	0.0387	0.0849	0.0429			0.0816
Private Fire Protection	0.0011	0.0005			0.1941	0.0089	0.0094
Public Fire Protection	0.0047	0.0021			0.8059	0.0371	0.0392
Total	1.0000	0.4482	1.0000	0.5057	1.0000	0.0460	1.0000

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2259	(5)	(6)=(5) X 0.4961	(7)	(8)=(7) X 0.2780	(9)=(4)+(6)+(8)
Residential	54.4	0.6369	0.1439	0.7014	0.3480			0.4920
Commercial	21.9	0.2559	0.0578	0.2014	0.0999			0.1577
Industrial	0.4	0.0042	0.0009	0.0016	0.0008			0.0017
Other Public Authority	0.9	0.0108	0.0024	0.0085	0.0042			0.0066
Sales for Resale	7.4	0.0864	0.0195	0.0871	0.0432			0.0627
Private Fire Protection	0.1	0.0011	0.0002			0.1941	0.0540	0.0542
Public Fire Protection	0.4	0.0047	0.0011			0.8059	0.2240	0.2251
Total	85.4	1.0000	0.2258	1.0000	0.4961	1.0000	0.2780	1.0000

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

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.16 and the average daily system sendout for 2007 of 2.340 MGD. The system demand for fire protection is 2,000 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,340,000	0.4483
Maximum Day Extra Capacity	<u>1.13</u>	<u>2,639,520</u>	<u>0.5057</u>
Subtotal	<u><u>2.13</u></u>	4,979,520	0.9540
Fire Protection		<u>240,000</u>	<u>0.0460</u>
Total		<u><u>5,219,520</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.22 and the average daily system sendout for 2006 of 2.490 MGD. The system demand for fire protection is 2,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,625	0.2259
Maximum Hour Extra Capacity	<u>2.20</u>	<u>3,568</u>	<u>0.4961</u>
Subtotal	<u>3.20</u>	5,193	0.7220
Fire Protection		<u>2,000</u>	<u>0.2780</u>
Total		<u>7,193</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	54.4	3.50	190.3	0.7014
Commercial	21.9	2.50	54.6	0.2014
Industrial	0.4	1.20	0.4	0.0016
Other Public Authority	0.9	2.50	2.3	0.0085
Sales for Resale	<u>7.4</u>	3.20	<u>23.6</u>	<u>0.0871</u>
Total	<u>84.9</u>		<u>271.3</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2804		0.6157		0.1039	
Residential	54.4	0.6363	0.1784	0.7014	0.4319			0.6104
Commercial	21.9	0.2561	0.0718	0.2014	0.1240			0.1958
Industrial	0.4	0.0047	0.0013	0.0016	0.0010			0.0023
Other Public Authority	0.9	0.0105	0.0029	0.0085	0.0052			0.0081
Sales for Resale	7.4	0.0865	0.0243	0.0871	0.0536			0.0779
Private Fire Protection	0.1	0.0012	0.0003			0.1941	0.0202	0.0205
Public Fire Protection	0.4	0.0047	0.0013			0.8059	0.0837	0.0850
Total	85.5	1.0000	0.2803	1.0000	0.6157	1.0000	0.1039	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	31.29	0.2804
Extra Capacity Maximum Hour	<u>2.20</u>	<u>68.71</u>	<u>0.6157</u>
Total	<u><u>3.20</u></u>	<u><u>100.00</u></u>	<u><u>0.8961</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.1358		0.8642		0.0000	
Residential	0.6675	0.0906	0.6368	0.5503	0.4920	0.0000	0.6411
Commercial	0.2312	0.0314	0.2206	0.1906	0.1577	0.0000	0.2220
Industrial	0.0032	0.0004	0.0031	0.0027	0.0017	0.0000	0.0031
Other Public Authority	0.0098	0.0013	0.0093	0.0080	0.0066	0.0000	0.0093
Sales for Resale	0.0856	0.0116	0.0816	0.0705	0.0627	0.0000	0.0821
Private Fire Protection	0.0005	0.0001	0.0094	0.0081	0.0542	0.0000	0.0082
Public Fire Protection	0.0022	0.0003	0.0392	0.0339	0.2251	0.0000	0.0342
Total	1.0000	0.1357	1.0000	0.8641	1.0000	0.0000	1.0000

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0000		1.0000	
Residential	0.6368	0.0000	0.4920	0.4920	0.4920
Commercial	0.2206	0.0000	0.1577	0.1577	0.1577
Industrial	0.0031	0.0000	0.0017	0.0017	0.0017
Other Public Authority	0.0093	0.0000	0.0066	0.0066	0.0066
Sales for Resale	0.0816	0.0000	0.0627	0.0627	0.0627
Private Fire Protection	0.0094	0.0000	0.0542	0.0542	0.0542
Public Fire Protection	0.0392	0.0000	0.2251	0.2251	0.2251
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

**USE MAX HOUR @ 100%
NO FUNTIONALIZATION OF MAINS**

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	5,327	0.7344
Commercial	1,652	0.2277
Industrial	25	0.0035
Other Public Authority	163	0.0225
Sales for Resale	86	0.0119
Private Fire	0	0.0000
Total	7,254	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	5,113	0.8389
Commercial	680	0.1116
Industrial	17	0.0027
Other Public Authority	67	0.0110
Sales for Resale	11	0.0018
Private Fire Protection	208	0.0340
 Total	6,095	1.0000

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

FACTOR 11.

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

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

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Operating Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 4,212	0.4920
Commercial	1,350	0.1577
Industrial	15	0.0017
Other Public Authority	57	0.0066
Sales for Resale	537	0.0627
Private Fire Protection	464	0.0542
Public Fire Protection	<u>1,927</u>	<u>0.2251</u>
Total	<u><u>8,560</u></u>	<u><u>1.0000</u></u>

FACTOR 12.

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

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

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 3,272	0.4920
Commercial	1,049	0.1577
Industrial	11	0.0017
Other Public Authority	44	0.0066
Sales for Resale	417	0.0627
Private Fire Protection	360	0.0542
Public Fire Protection	<u>1,496</u>	<u>0.2251</u>
Total	<u><u>\$6,649</u></u>	<u><u>1.0000</u></u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	5,043	0.8811
Commercial	516	0.0902
Industrial	13	0.0023
Other Public Authority	48	0.0084
Sales for Resale	4	0.0007
Private Fire Protection	99	0.0173
Public Fire Protection	0	0.0000
Total	<u>5,723</u>	<u>1.0000</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	5,043	0.8968
Commercial	516	0.0917
Industrial	13	0.0023
Other Public Authority	48	0.0085
Sales for Resale	4	0.0007
Total	<u>5,624</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification <hr style="width: 200px; margin: 0 auto;"/>	Operation & Maintenance Expenses <hr style="width: 200px; margin: 0 auto;"/>	Allocation Factor <hr style="width: 200px; margin: 0 auto;"/>
(1)	(2)	(3)
Residential	\$309,153	0.6345
Commercial	80,858	0.1659
Industrial	1,131	0.0023
Other Public Authority	3,900	0.0080
Sales for Resale	27,290	0.0560
Private Fire Protection	13,741	0.0282
Public Fire Protection	<hr style="width: 100px; margin: 0 auto;"/>	<hr style="width: 100px; margin: 0 auto;"/>
	51,236	0.1051
 Total	 <hr style="width: 100px; margin: 0 auto;"/> <hr style="width: 100px; margin: 0 auto;"/>	 <hr style="width: 100px; margin: 0 auto;"/> <hr style="width: 100px; margin: 0 auto;"/>
	\$487,308	1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$227,830	0.6443
Commercial	56,564	0.1600
Industrial	810	0.0023
Other Public Authority	2,809	0.0079
Sales for Resale	18,490	0.0523
Private Fire Protection	10,046	0.0284
Public Fire Protection	37,046	0.1048
Total	\$353,595	1.0000

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$20,222,005	0.6033
Commercial	6,480,649	0.1934
Industrial	88,477	0.0026
Other Public Authority	312,214	0.0093
Sales for Resale	2,214,062	0.0661
Private Fire Protection	638,964	0.0191
Public Fire Protection	3,559,581	0.1062
Total	\$33,515,953	1.0000

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$25,951,849	0.6057
Commercial	8,214,093	0.1916
Industrial	112,122	0.0026
Other Public Authority	396,057	0.0092
Sales for Resale	2,800,978	0.0653
Private Fire Protection	837,809	0.0195
Public Fire Protection	4,549,007	0.1061
Total	<u>\$42,861,914</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$3,425,927	0.6156
Commercial	1,052,231	0.1891
Industrial	14,667	0.0026
Other Public Authority	50,129	0.0090
Sales for Resale	357,104	0.0642
Private Fire Protection	113,033	0.0203
Public Fire Protection	552,187	0.0992
Total	<u>\$5,565,278</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,694.00	4,694.00	297.00	297.00	9.00	9.00	25.00	25.00	0.00	0.00	5,025.00	5,025.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	330.00	561.00	86.00	146.20	0.00	0.00	5.00	8.50	0.00	0.00	421.00	715.70
1-1/2	3.5	12.00	42.00	42.00	147.00	1.00	3.50	8.00	28.00	0.00	0.00	63.00	220.50
2	4.3	7.00	30.10	69.00	296.70	3.00	12.90	8.00	34.40	0.00	0.00	87.00	374.10
3	19.0	0.00	0.00	12.00	228.00	0.00	0.00	1.00	19.00	3.00	57.00	16.00	304.00
4	29.3	0.00	0.00	4.00	117.20	0.00	0.00	0.00	0.00	1.00	29.30	5.00	146.50
6	48.4	0.00	0.00	4.00	193.60	0.00	0.00	1.00	48.40	0.00	0.00	5.00	242.00
8	112.9	0.00	0.00	2.00	225.80	0.00	0.00	0.00	0.00	0.00	0.00	2.00	225.80
Total		<u>5,043.00</u>	<u>5,327.10</u>	<u>516.00</u>	<u>1,651.50</u>	<u>13.00</u>	<u>25.40</u>	<u>48.00</u>	<u>163.30</u>	<u>4.00</u>	<u>86.30</u>	<u>5,624.00</u>	<u>7,253.60</u>

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(13)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	4,694.00	4,694.00	297.00	297.00	9.00	9.00	25.00	25.00	0.00	0.00	0.00	0.00	5,025.00	5,025.00
1	1.17	330.00	386.10	86.00	100.62	0.00	0.00	5.00	5.85	0.00	0.00	0.00	0.00	421.00	492.57
1-1/2	1.58	12.00	18.96	42.00	66.36	1.00	1.58	8.00	12.64	0.00	0.00	0.00	0.00	63.00	99.54
2	2.04	7.00	14.28	69.00	140.76	3.00	6.12	8.00	16.32	0.00	0.00	3.00	6.12	90.00	183.60
3	2.73	0.00	0.00	12.00	32.76	0.00	0.00	1.00	2.73	3.00	8.19	1.00	2.73	17.00	46.41
4	2.88	0.00	0.00	4.00	11.52	0.00	0.00	0.00	0.00	1.00	2.88	8.00	23.04	13.00	37.44
6	4.24	0.00	0.00	4.00	16.96	0.00	0.00	1.00	4.24	0.00	0.00	32.00	135.68	37.00	156.88
8	6.98	0.00	0.00	2.00	13.96	0.00	0.00	0.00	0.00	0.00	0.00	3.00	20.94	5.00	34.90
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	19.00	2.00	19.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>5,043.00</u>	<u>5,113.34</u>	<u>516.00</u>	<u>679.94</u>	<u>13.00</u>	<u>16.70</u>	<u>48.00</u>	<u>66.78</u>	<u>4.00</u>	<u>11.07</u>	<u>49.00</u>	<u>207.51</u>	<u>5,673.00</u>	<u>6,095.34</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	3	12	
3 -inch	9.00	1	9	
4 -inch	16.00	8	128	
6 -inch	36.00	32	1,152	
8 -inch	64.00	3	192	
10 -inch	100.00	2	200	
12 -inch	144.00	0	0	
Private Hydrants	26.50	<u>50</u>	<u>1,325</u>	
Total Private Fire Protection		<u>99</u>	<u>3,018</u>	0.1941
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	6.25	215	1,344
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	<u>422</u>	<u>11,183</u>
Total Public Fire Protection		<u>637</u>	<u>12,527</u>	<u>0.8059</u>
Total Fire Protection		<u><u>736</u></u>	<u><u>15,545</u></u>	<u><u>1.0000</u></u>

ST. JOSEPH WATER

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

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
 FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 10,788,239	49.4%	\$ 10,230,106	48.6%	\$ 10,235,498	48.2%	\$ 5,392	0.1%
Commercial	3,659,148	16.8%	\$ 3,936,473	18.7%	\$ 3,659,149	17.2%	(277,324)	-7.0%
Industrial	3,445,318	15.8%	\$ 3,820,939	18.2%	\$ 3,445,318	16.2%	(375,621)	-9.8%
Public Authority	755,618	3.5%	\$ 769,750	3.7%	\$ 755,618	3.6%	(14,132)	-1.8%
Sales for Resale	2,936,422	13.5%	\$ 2,033,226	9.7%	\$ 2,936,421	13.8%	903,195	44.4%
Private Fire Service	242,711	1.1%	\$ 250,061	1.2%	\$ 242,713	1.1%	(7,348)	-2.9%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	21,827,456	<u>100.1%</u>	21,040,555	<u>100.1%</u>	21,274,717	<u>100.1%</u>	234,162	1.1%
Other Revenues	<u>262,741</u>		<u>262,741</u>		<u>262,741</u>		<u>-</u>	0.0%
Total	<u>\$ 22,090,197</u>		<u>\$ 21,303,296</u>		<u>\$ 21,537,458</u>		<u>\$ 234,162</u>	1.1%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (^{'000} Gal)	Total Revenue	Sales (^{'000} Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,707,404	\$10,230,106	1,707,404	\$10,235,498	\$5,392	0.05%
5	Commercial	905,992	3,936,473	905,992	3,659,149	(277,324)	-7.04%
6	Industrial	1,211,462	3,820,939	1,211,462	3,445,318	(375,621)	-9.83%
7	Other Public Authority	197,997	769,750	197,997	755,618	(14,132)	-1.84%
8	Other Water Utilities	856,089	2,033,226	856,089	2,936,421	903,195	44.42%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	250,061	0	242,713	(7,348)	-2.94%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,878,944</u>	<u>21,040,555</u>	<u>4,878,944</u>	<u>21,274,717</u>	<u>\$234,162</u>	<u>1.11%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		290,799		290,799	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$21,331,354</u>		<u>\$21,565,516</u>	<u>234,162</u>	<u>1.10%</u>
25							
26							
27	Excluded Tax Surcharge						
28							
29	Grand Total		<u>\$21,331,354</u>				
30							
31							
32							
33							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	318,660		\$8.95	\$2,852,007	318,660		\$ 12.89	\$4,107,194	\$1,255,187	44.01%
5	3/4" Monthly	16,380		11.46	187,715	16,380		\$ 13.65	223,654	35,939	19.15%
6	1" Monthly	7,956		16.24	129,205	7,956		\$ 15.50	123,356	(5,849)	-4.53%
7	1-1/2" Monthly	72		28.25	2,034	72		\$ 22.10	1,591	(443)	-21.78%
8	2" Monthly	204		42.65	8,701	204		\$ 26.39	5,383	(3,318)	-38.13%
9	3" Monthly	12		76.23	915	12		\$ 67.25	807	(108)	-11.80%
10	4" Monthly	0		124.19	0	0		\$ 94.25	0	0	0.00%
11	6" Monthly	0		244.12	0	0		\$ 149.61	0	0	0.00%
12	8" Monthly	0		388.03	0	0		\$ 327.49	0	0	0.00%
13	10" Monthly	0		659.16	0	0		\$ -	0	0	0.00%
14	12" Monthly	0		1,087.30	0	0		\$ -	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,701,923	\$4.1288	7,026,898		1,701,923	\$3.3815	5,754,978	(1,271,920)	-18.10%
19	Second Block		5,481	4.1288	22,631		5,481	3.3815	18,535	(4,096)	-18.10%
20	Third Block		0	4.1288	0		0	3.3815	0	0	0.00%
21	Fourth Block		0	4.1288	0		0	3.3815	0	0	0.00%
22											
23											
24											
25											
26	Property tax Surcharge		<u>1,707,404</u>	0.0000	0		<u>1,707,404</u>	0.0000	0	0	0.00%
27											
28	Total		<u>1,707,404</u>		<u>\$10,230,106</u>		<u>1,707,404</u>		<u>\$10,235,498</u>	<u>\$5,392</u>	<u>0.05%</u>
29											
30											
31											
32											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	24,408		\$8.95	\$218,452	24,408		\$ 12.89	\$314,594	\$96,142	44.01%
5	3/4" Monthly	1,944		\$11.46	22,278	1,944		\$ 13.65	26,543	4,265	19.14%
6	1" Monthly	4,812		\$16.24	78,147	4,812		\$ 15.50	74,609	(3,538)	-4.53%
7	1-1/2" Monthly	1,044		\$28.25	29,493	1,044		\$ 22.10	23,071	(6,422)	-21.77%
8	2" Monthly	4,020		\$42.65	171,453	4,020		\$ 26.39	106,073	(65,380)	-38.13%
9	3" Monthly	168		\$76.23	12,807	168		\$ 67.25	11,298	(1,509)	-11.78%
10	4" Monthly	144		\$124.19	17,883	144		\$ 94.25	13,572	(4,311)	-24.11%
11	6" Monthly	36		\$244.12	8,788	36		\$ 149.61	5,386	(3,402)	-38.71%
12	8" Monthly	0		\$388.03	0	0		\$ 327.49	0	0	0.00%
13	10" Monthly	0		\$659.16	0	0		\$0.00	0	0	0.00%
14	12" Monthly	0		\$1,087.30	0	0		\$0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		529,258	\$4.1374	2,189,752		529,258	\$3.4040	1,801,597	(388,155)	-17.73%
19	Second Block		337,954	\$3.2131	1,085,879		337,954	\$3.4040	1,150,396	64,517	5.94%
20	Third Block		36,100	\$2.6772	96,646		36,100	\$3.4040	122,884	26,238	27.15%
21	Fourth Block		2,681	\$1.8259	4,895		2,681	\$3.4040	9,126	4,231	86.44%
22											
23											
24											
25											
26	Property tax Surcharge		905,992	0.0000	0		905,992	0.0000	0	0	0.00%
27											
28	Total		905,992		\$3,936,473		905,992		\$3,659,149	(\$277,324)	-7.04%
29											
30											
31											
32											
33											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Customer Meter Billings	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change
			Sales ('000 Gal)	Current Rate	Total Revenue	Sales ('000 Gal)	Proposed Rate	Total Revenue			
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	588		\$8.95	\$5,263	588		\$ 12.89	\$7,579	\$2,316	44.01%
5	3/4" Monthly	48		11.46	550	48		\$ 13.65	655	105	19.09%
6	1" Monthly	216		16.24	3,508	216		\$ 15.50	3,349	(159)	-4.53%
7	1-1/2" Monthly	24		28.25	678	24		\$ 22.10	530	(148)	-21.83%
8	2" Monthly	780		42.65	33,267	780		\$ 26.39	20,581	(12,686)	-38.13%
9	3" Monthly	36		76.23	2,744	36		\$ 67.25	2,421	(323)	-11.77%
10	4" Monthly	192		124.19	23,844	192		\$ 94.25	18,096	(5,748)	-24.11%
11	6" Monthly	72		244.12	17,577	72		\$ 149.61	10,772	(6,805)	-38.72%
12	8" Monthly	0		388.03	0	0		\$ 327.49	0	0	0.00%
13	10" Monthly	0		659.16	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,087.30	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		56,587	\$6.0650	343,198		56,587	\$2.7911	157,940	(185,258)	-53.98%
19	Second Block		394,907	3.3975	1,341,698		394,907	\$2.7911	1,102,234	(239,464)	-17.85%
20	Third Block		252,458	2.0493	517,362		252,458	\$2.7911	704,640	187,278	36.20%
21	Fourth Block		507,510	1.6741	849,623		507,510	\$2.7911	1,416,521	566,898	66.72%
22											
23											
24											
25											
26	Property tax Surcharge		<u>1,211,462</u>	0.0000	0		<u>1,211,462</u>	0.0000	0	0	0.00%
27											
28	Total		<u>1,211,462</u>		<u>\$3,139,312</u>		<u>1,211,462</u>		<u>\$3,445,318</u>	<u>\$306,006</u>	<u>9.75%</u>
29											
30											
31											
32											
33											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	1,032.00		\$8.95	\$9,236	1,032		\$ 12.89	\$13,301	\$4,065	44.01%
5	3/4" Monthly	192.00		11.46	2,200	192		\$ 13.65	2,622	422	19.18%
6	1" Monthly	480.00		16.24	7,795	480		\$ 15.50	7,442	(353)	-4.53%
7	1-1/2" Monthly	216.00		28.25	6,102	216		\$ 22.10	4,773	(1,329)	-21.78%
8	2" Monthly	1,080.00		42.65	46,062	1,080		\$ 26.39	28,497	(17,565)	-38.13%
9	3" Monthly	48.00		76.23	3,659	48		\$ 67.25	3,228	(431)	-11.78%
10	4" Monthly	84.00		124.19	10,432	84		\$ 94.25	7,917	(2,515)	-24.11%
11	6" Monthly	12.00		244.12	2,929	12		\$ 149.61	1,795	(1,134)	-38.72%
12	8" Monthly	12.00		388.03	4,656	12		\$ 327.49	3,930	(726)	-15.59%
13	10" Monthly	0.00		659.16	0	0		0.00	0	0	0.00%
14	12" Monthly	0.00		1,087.30	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		73,511	\$4.1374	304,144		73,511	\$3.4451	253,250	(50,894)	-16.73%
19	Second Block		80,765	3.2131	259,505		80,765	\$3.4451	278,240	18,735	7.22%
20	Third Block		38,999	2.6772	104,407		38,999	\$3.4451	134,353	29,946	28.68%
21	Fourth Block		4,723	1.8259	8,623		4,723	\$3.4451	16,270	7,647	88.68%
22											
23											
24											
25											
26	Property tax Surcharge		197,997	0.0000	0		197,997	0.0000	0	0	0.00%
27											
28	Total		197,997		\$769,750		197,997		\$755,618	(\$14,132)	-1.84%
29											
30											
31											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Other Water Utilities:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	0.00		\$8.95	\$0	0	\$ 12.89	\$0	0.00%	
5	3/4" Monthly	0.00		11.46	0	0	\$ 13.65	0	0.00%	
6	1" Monthly	0.00		16.24	0	0	\$ 15.50	0	0.00%	
7	1-1/2" Monthly	0.00		28.25	0	0	\$ 22.10	0	0.00%	
8	2" Monthly	132.00		42.65	5,630	132	\$ 26.39	3,483	(2,147) -38.13%	
9	3" Monthly	0.00		76.23	0	0	\$ 67.25	0	0.00%	
10	4" Monthly	60.00		124.19	7,451	60	\$ 94.25	5,655	(1,796) -24.10%	
11	6" Monthly	36.00		244.12	8,788	36	\$ 149.61	5,386	(3,402) -38.71%	
12	8" Monthly	0.00		388.03	0	0	\$ 327.49	0	0.00%	
13	10" Monthly	0.00		659.16	0	0	0.00	0	0.00%	
14	12" Monthly	0.00		1,087.30	0	0	0.00	0	0.00%	
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		10,721	\$4.1374	44,359		10,721	\$3.4131	36,593	(7,766) -17.51%
19	Second Block		166,462	3.2131	534,858		166,462	3.4131	568,146	33,288 6.22%
20	Third Block		226,155	2.6772	605,462		226,155	3.4131	771,884	166,422 27.49%
21	Fourth Block		452,751	1.8259	826,678		452,751	3.4131	1,545,274	718,596 86.93%
22										
23										
24										
25										
26	Property tax Surcharge		856,089	0.0000	0		856,089	0.0000	0	0 0.00%
27										
28	Total		856,089		\$2,033,226		856,089		\$2,936,421	\$903,195 44.42%
29										
30										
31										
32										

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

Page 6 of 6

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	687.6	\$48.50	\$33,347	47.07	\$32,367	(\$980)	-2.94%
5								
6	2"	108.2	6.95	752	6.75	730	(22)	-2.93%
7								
8	3"	12.0	11.94	144	11.59	140	(4)	-2.78%
9								
10	4"	1,010.4	18.95	19,146	18.39	18,584	(562)	-2.94%
11								
12	6"	1,924.2	38.87	74,793	37.73	72,595	(2,198)	-2.94%
13								
14	8"	1,208	66.87	80,795	64.90	78,420	(2,375)	-2.94%
15								
16	10"	211	102.79	21,705	99.77	21,067	(638)	-2.94%
17								
18	12"	132	146.57	19,379	142.26	18,810	(569)	-2.94%
19								
20								
21								
22	Total	<u>5,294</u>		<u>\$250,061</u>		<u>\$242,713</u>	<u>(\$7,348)</u>	<u>-2.94%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
33								
34								

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	75,386	27,908	13,592	16,547	2,978	13,547	166	648
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		75,386	27,908	13,592	16,547	2,978	13,547	166	648
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	8,960	3,317	1,615	1,967	354	1,610	20	77
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		8,960	3,317	1,615	1,967	354	1,610	20	77
TOTAL SS EXPENSE		84,346	31,225	15,208	18,514	3,332	15,157	186	725
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	38,212	13,821	6,721	8,132	1,471	6,702	271	1,093
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(10,712)	(3,875)	(1,884)	(2,280)	(412)	(1,879)	(76)	(306)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	869,908	299,857	159,106	212,779	34,796	150,407	2,610	10,352
Labor & Exp Oper Pump	6	445,205	161,031	78,312	94,740	17,140	78,089	3,161	12,733
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	11,167	4,039	1,964	2,376	430	1,959	79	319
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,353,780	474,874	244,219	315,747	53,425	235,278	6,045	24,191

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Super & Eng Maint P	6	39,475	14,278	6,944	8,400	1,520	6,924	280	1,129
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	2,410	872	424	513	93	423	17	69
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		41,885	15,150	7,368	8,913	1,613	7,347	297	1,198
TOTAL PUMPING EXPENSES		1,395,665	490,024	251,587	324,661	55,038	242,625	6,343	25,389
WATER TREATMENT									
Super & Eng Oper WT	2	61,058	22,604	11,009	13,402	2,412	10,972	134	525
Chemicals	1	918,772	316,701	168,043	224,732	36,751	158,856	2,756	10,933
Labor & Exp Oper WT	2	69,967	25,902	12,615	15,358	2,764	12,573	154	602
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	296,976	102,368	54,317	72,640	11,879	51,347	891	3,534
Misc Exp Oper WT	2	21,657	8,017	3,905	4,754	855	3,892	48	186
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		1,368,430	475,591	249,889	330,886	54,661	237,640	3,983	15,780
Super & Eng Maint WT	2	31	11	6	7	1	6	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	41,861	15,497	7,548	9,188	1,654	7,522	92	360
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		41,892	15,508	7,553	9,195	1,655	7,528	92	360
TOTAL WT EXPENSE		1,410,322	491,100	257,442	340,081	56,316	245,168	4,075	16,141
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	19,842	11,336	2,923	685	579	2,083	607	1,629
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	244,445	94,918	40,260	11,049	8,800	44,709	8,922	35,787
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	102,494	80,612	14,810	3,239	2,911	922	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	89,012	73,542	9,142	739	1,033	125	4,433	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	72,819	41,601	10,726	2,512	2,126	7,646	2,228	5,978

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	212	121	31	7	6	22	6	17
TOTAL T & D EXPENSE OPERATION		528,824	302,130	77,892	18,231	15,455	55,508	16,197	43,412
Super & Eng Maint TD	12	11,340	4,249	1,312	336	276	1,099	236	3,833
Struct & Improve Maint TD	12	13	5	2	0	0	1	0	4
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	165	60	25	22	6	28	5	19
TD Main Maint TD	7	93,734	36,397	15,438	4,237	3,374	17,144	3,421	13,723
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	172	0	0	0	0	0	0	172
Services Maint TD	10	6,537	5,401	671	54	76	9	326	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	32,690	25,711	4,724	1,033	928	294	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	47,048	0	0	0	0	0	0	47,048
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	278,846	104,484	32,262	8,254	6,776	27,020	5,800	94,250
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		470,545	176,306	54,434	13,936	11,436	45,596	9,788	159,049
TOTAL T & D EXPENSE		999,369	478,436	132,327	32,167	26,891	101,104	25,985	202,460
CUSTOMER ACCOUNTS									
Supervision CA	13	31,923	28,102	2,994	160	259	19	389	0
Meter Reading Exp CA	14	245,236	218,530	23,297	1,251	2,011	147	0	0
Meter Reading Exp CA	14	3,008	2,680	286	15	25	2	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	162,207	142,791	15,215	811	1,314	97	1,979	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	194,271	171,017	18,223	971	1,574	117	2,370	0
Misc Cust Accts Exp CA	13	43,947	38,687	4,122	220	356	26	536	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		680,592	601,806	64,137	3,428	5,538	408	5,275	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
								Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	264,218	146,113	36,066	22,194	6,764	25,920	3,778	23,383
Other Supplies & Exp AG	15	107	59	15	9	3	10	2	9
Other Supplies & Exp AG	15	81,616	45,134	11,141	6,856	2,089	8,007	1,167	7,223
Other Supplies & Exp AG	15	103,899	57,456	14,182	8,728	2,660	10,192	1,486	9,195
Mgmt Fees-Coporate/Shared Service Center	15	1,876,707	1,037,819	256,171	157,643	48,044	184,105	26,837	166,089
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	91,454	50,574	12,483	7,682	2,341	8,972	1,308	8,094
Outside Services AG	15	302,045	167,031	41,229	25,372	7,732	29,631	4,319	26,731
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	243,547	134,681	33,244	20,458	6,235	23,892	3,483	21,554
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	115,848	64,064	15,813	9,731	2,966	11,365	1,657	10,253
Injuries & Damages	16	11,160	5,911	1,555	988	299	1,168	163	1,076
Employee Pension & Benefits	16	239,802	127,023	33,404	21,222	6,427	25,107	3,501	23,117
Employee Pension & Benefits	16	627,600	332,440	87,425	55,543	16,820	65,710	9,163	60,501
Employee Pension & Benefits	16	464,159	245,865	64,657	41,078	12,439	48,597	6,777	44,745
Reg Commision Exp	15	14,446	7,989	1,972	1,213	370	1,417	207	1,278
Rents AG	15	47,027	26,006	6,419	3,950	1,204	4,613	672	4,162
Goodwill Advertising Exp	15	62	34	8	5	2	6	1	5
Misc Exp AG	15	258,161	142,763	35,239	21,686	6,609	25,326	3,692	22,847
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		4,741,858	2,590,962	651,023	404,358	123,003	474,038	68,211	430,262
General Plant Maint AG	15	(4,188)	(2,316)	(572)	(352)	(107)	(411)	(60)	(371)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	(2,316)	(572)	(352)	(107)	(411)	(60)	(371)
TOTAL A & G EXPENSE		4,737,670	2,588,646	650,452	404,007	122,896	473,627	68,151	429,891
Total Operation & Maintenance Expenses		9,307,964	4,681,236	1,371,152	1,122,857	270,010	1,078,089	110,014	674,606

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	49,526	18,335	8,930	10,871	1,956	8,900	109	426
Struct & Imp P	6	83,592	30,235	14,704	17,788	3,218	14,662	594	2,391
Struct & Imp WT	2	403,428	149,349	72,738	88,552	15,935	72,496	888	3,469
Struct & Imp TD	7	9,620	3,735	1,584	435	346	1,759	351	1,408
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	4,820	2,665	658	405	123	473	69	427
Struct & Imp Misc	15	40,618	22,462	5,544	3,412	1,040	3,985	581	3,595
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	112	41	20	25	4	20	0	1
Wells & Springs	2	616	228	111	135	24	111	1	5
Supply Mains	2	167,603	62,047	30,219	36,789	6,620	30,118	369	1,441
Power Generation Equipment	6	407	147	72	87	16	71	3	12
Pump Equip Electric	6	136,640	49,423	24,035	29,077	5,261	23,967	970	3,908
Deisel Pumping Equipment	6	10,377	3,753	1,825	2,208	400	1,820	74	297
Other Pumping Equipment	6	1,151	416	202	245	44	202	8	33
WT Equip Non-Media	2	640,235	237,015	115,434	140,532	25,289	115,050	1,409	5,506
Dist Reservoirs & Standpipe	5	34,839	12,695	5,348	4,728	1,171	5,978	982	3,937
Elevated Tanks & Standpipes	5	7,043	2,566	1,081	956	237	1,209	199	796
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	16,864	6,548	2,778	762	607	3,084	616	2,469
TD Mains 6 to 8" "	4	163,646	63,544	26,952	7,397	5,891	29,931	5,973	23,958
TD Mains 10 to 16" "	3	211,344	72,723	35,400	43,072	7,735	35,252	3,424	13,737
TD Mains 18 & Grtr "	3	74,015	25,469	12,398	15,084	2,709	12,346	1,199	4,811
Services	10	123,106	101,710	12,643	1,022	1,428	172	6,131	0
Meters Bronze Case	9	74,851	58,870	10,816	2,365	2,126	674	0	0
Meters Plastic Case	9	1,769	1,391	256	56	50	16	0	0
Meters Other	9	5,048	3,970	729	160	143	45	0	0
Meters Other-Rem Rdr Unts	9	1,788	1,406	258	57	51	16	0	0
Meter Vault	9	6,188	4,867	894	196	176	56	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	60,778	0	0	0	0	0	0	60,778
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	10,823	5,985	1,477	909	277	1,062	155	958
Comp & Periph Equip	15	51,425	28,438	7,020	4,320	1,316	5,045	735	4,551
Computer Software	15	105,946	58,588	14,462	8,899	2,712	10,393	1,515	9,376
Comp Software Personal	15	12,942	7,157	1,767	1,087	331	1,270	185	1,145
Data Handling Equipment	15	2,565	1,418	350	215	66	252	37	227
Other Office Equipment	15	11,733	6,488	1,602	986	300	1,151	168	1,038
Trans Equip Lt Duty Trks	15	13,105	7,247	1,789	1,101	335	1,286	187	1,160
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	7,641	4,225	1,043	642	196	750	109	676
Trans Equip Other	15	129	71	18	11	3	13	2	11
Stores Equipment	15	6,932	3,833	946	582	177	680	99	613

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Tools,Shop,Garage Equip	15	43,506	24,059	5,939	3,655	1,114	4,268	622	3,850
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	23,005	8,516	4,148	5,050	909	4,134	51	198
Laboratory Equip Other	2	1,219	451	220	268	48	219	3	10
Power Operated Equipment	15	11,366	6,285	1,551	955	291	1,115	163	1,006
Comm Equip Non-Telephone	15	4,562	2,523	623	383	117	448	65	404
Remote Control & Instrument	15	446	247	61	37	11	44	6	39
Comm Equip Telephone	15	3,040	1,681	415	255	78	298	43	269
Misc Equipment	15	8,005	4,427	1,093	672	205	785	114	708
Total Depreciation Expense		2,648,414	1,107,255	430,151	436,441	91,089	395,624	28,208	159,646
Amort-Other UP,DepCIAC,Cost Removal	18	167,846	68,078	27,627	28,618	5,908	25,748	1,813	10,054
Taxes Other Than Income									
Utility Reg Assessment Fee	19	148,845	67,040	23,309	21,955	4,808	20,273	1,682	9,779
Property Taxes	18	1,025,824	416,074	168,851	174,903	36,109	157,361	11,079	61,447
FUTA	16	127,718	67,652	17,791	11,303	3,423	13,372	1,865	12,312
FICA	16	2,177	1,153	303	193	58	228	32	210
SUTA	16	6,132	3,248	854	543	164	642	90	591
Other Taxes & Licenses	15	36,632	20,257	5,000	3,077	938	3,594	524	3,242
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		1,347,328	575,425	216,109	211,973	45,500	195,470	15,271	87,581
Income Taxes	18	797,701	323,548	131,302	136,008	28,079	122,367	8,615	47,782
Utility Income Available for Return	18	7,295,462	2,959,039	1,200,833	1,243,876	256,800	1,119,124	78,791	436,998
Total Cost of Service		21,564,715	9,714,581	3,377,174	3,179,773	697,386	2,936,422	242,711	1,416,668
Less: Other Water Revenues	d	262,741	262,741						
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		262,741	262,741	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		21,827,456	9,977,322	3,377,174	3,179,773	697,386	2,936,422	242,711	1,416,668
Reallocation of Public Fire	20		810,917	281,974	265,546	58,231	0		(1,416,668)
Total		\$ 21,827,456	\$ 10,788,239	\$ 3,659,148	\$ 3,445,318	\$ 755,618	\$ 2,936,422	\$ 242,711	\$ -
Total Cost of Service		21,564,715	10,525,498 #	3,659,148 #	3,445,318 #	755,618 #	2,936,422 #	242,711 #	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 13,449	\$ 5,382	\$ 2,228	\$ 2,340	\$ 479	\$ 2,091	\$ 143	\$ 785
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	1,414,424	523,620	255,021	310,466	55,870	254,172	3,112	12,164
Land & Ld Rights P	6	8,921	3,227	1,569	1,898	343	1,565	63	255
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	841,125	326,609	138,533	38,019	30,281	153,842	30,701	123,141
Land & Land Rights AG	15	8,112	4,486	1,107	681	208	796	116	718
Struct & Imp SS	2	1,816,915	672,622	327,590	398,813	71,768	326,500	3,997	15,625
Struct & Imp P	6	4,226,932	1,528,881	743,517	899,491	162,737	741,404	30,011	120,890
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	19,717,972	7,299,593	3,555,150	4,328,095	778,860	3,543,320	43,380	169,575
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	339,500	131,828	55,916	15,345	12,222	62,095	12,392	49,703
Struct & Imp TD Spec Cross	7	(925,346)	(359,312)	(152,404)	(41,826)	(33,312)	(169,246)	(33,775)	(135,471)
Struct & Imp Offices	15	390,718	216,067	53,333	32,820	10,002	38,329	5,587	34,579
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	161,563	89,344	22,053	13,571	4,136	15,849	2,310	14,298
Struct & Imp Ag	15	27,657	15,294	3,775	2,323	708	2,713	395	2,448
Struct & Imp Misc	15	708,733	391,929	96,742	59,534	18,144	69,527	10,135	62,723
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	685,615	253,815	123,616	150,492	27,082	123,205	1,508	5,896
Wells & Springs	2	66,412	24,586	11,974	14,577	2,623	11,934	146	571
Supply Mains	2	8,024,817	2,970,787	1,446,875	1,761,447	316,980	1,442,060	17,655	69,013
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	19,455	7,037	3,422	4,140	749	3,412	138	556
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	4,312,760	1,559,925	758,614	917,755	166,041	756,458	30,621	123,345
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	378,348	136,848	66,551	80,512	14,566	66,362	2,686	10,821
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	41,701	15,083	7,335	8,874	1,605	7,314	296	1,193
WT Equip Non-Media	2	14,565,251	5,392,056	2,626,115	3,197,073	575,327	2,617,376	32,044	125,261
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	3,484	1,290	628	765	138	626	8	30

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Other P/E Held Equip	2	1,281,854	474,542	231,118	281,367	50,633	230,349	2,820	11,024
WT Equip Filter Media	2	26,133	9,674	4,712	5,736	1,032	4,696	57	225
Dist Reservoirs & Standpipe	5	1,507,042	549,166	231,331	204,506	50,637	258,608	42,499	170,296
Elevated Tanks & Standpipes	5	313,008	114,060	48,047	42,475	10,517	53,712	8,827	35,370
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	(4,286,510)	(1,664,452)	(705,988)	(193,750)	(154,314)	(784,003)	(156,458)	(627,545)
TD Mains 4 & Less "	4	1,244,250	483,142	204,928	56,240	44,793	227,573	45,415	182,158
TD Mains 6 to 8" "	4	11,015,073	4,277,153	1,814,183	497,881	396,543	2,014,657	402,050	1,612,607
TD Mains 10 to 16" "	3	14,172,667	4,876,815	2,373,922	2,888,390	518,720	2,364,001	229,597	921,223
TD Mains 18 & Grtr "	3	4,859,943	1,672,306	814,040	990,456	177,874	810,638	78,731	315,896
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	3,704,770	3,060,881	380,480	30,750	42,975	5,187	184,498	0
Meters Bronze Case	9	3,023,339	2,377,856	436,872	95,538	85,863	27,210	0	0
Meters Plastic Case	9	62,906	49,476	9,090	1,988	1,787	566	0	0
Meters Other	9	(805,222)	(633,307)	(116,355)	(25,445)	(22,868)	(7,247)	0	0
Meters Other-Rem Rdr Unts	9	71,166	55,972	10,283	2,249	2,021	640	0	0
Meter Vault	9	245,562	193,135	35,484	7,760	6,974	2,210	0	0
Meter Installations	9	2,279,320	1,792,685	329,362	72,027	64,733	20,514	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	2,247,696	0	0	0	0	0	0	2,247,696
Other P/E Intangible	15	267,990	148,198	36,581	22,511	6,861	26,290	3,832	23,717
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(196,705)	(108,778)	(26,850)	(16,523)	(5,036)	(19,297)	(2,813)	(17,408)
Comp & Periph Equip	15	312,110	172,597	42,603	26,217	7,990	30,618	4,463	27,622
Computer Software	15	127,125	70,300	17,353	10,679	3,254	12,471	1,818	11,251
Comp Software Personal	15	60,218	33,301	8,220	5,058	1,542	5,907	861	5,329
Data Handling Equipment	15	24,582	13,594	3,355	2,065	629	2,411	352	2,176
Other Office Equipment	15	118,981	65,796	16,241	9,994	3,046	11,672	1,701	10,530
Trans Equip Lt Duty Trks	15	184,187	101,855	25,142	15,472	4,715	18,069	2,634	16,301
Trans Equip Hvy Duty Trks	15	43,340	23,967	5,916	3,641	1,110	4,252	620	3,836
Trans Equip Autos	15	18,934	10,471	2,584	1,590	485	1,857	271	1,676
Trans Equip Other	15	(238,175)	(131,711)	(32,511)	(20,007)	(6,097)	(23,365)	(3,406)	(21,078)
Stores Equipment	15	133,067	73,586	18,164	11,178	3,407	13,054	1,903	11,776
Tools,Shop,Garage Equip	15	585,439	323,748	79,912	49,177	14,987	57,432	8,372	51,811

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	256,692	95,027	46,282	56,344	10,139	46,128	565	2,208
Laboratory Equip Other	2	17,366	6,429	3,131	3,812	686	3,121	38	149
Power Operated Equipment	15	67,161	37,140	9,167	5,642	1,719	6,588	960	5,944
Comm Equip Non-Telephone	15	38,523	21,303	5,258	3,236	986	3,779	551	3,409
Remote Control & Instrument	15	6,508	3,599	888	547	167	638	93	576
Comm Equip Telephone	15	16,154	8,933	2,205	1,357	414	1,585	231	1,430
Misc Equipment	15	76,114	42,091	10,390	6,394	1,949	7,467	1,088	6,736
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		99,731,126	39,911,550	16,524,802	17,353,756	3,548,427	15,511,694	1,055,839	5,825,058
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	294,387	162,796	40,184	24,729	7,536	28,879	4,210	26,053
Materials and Supplies	15	211,196	116,791	28,828	17,740	5,407	20,718	3,020	18,691
Prepayments	15	101,400	56,074	13,841	8,518	2,596	9,947	1,450	8,974
OPEB Tracker	16	93,272	49,406	12,993	8,255	2,500	9,766	1,362	8,991
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
CIAC	17	4,083,678	1,634,288	676,665	710,560	145,379	635,012	43,287	238,487
Deferred Taxes & Offsets	17	13,350,339	5,342,806	2,212,151	2,322,959	475,272	2,075,978	141,514	779,660
Pensions & other	16	4,280,005	2,267,119	596,205	378,780	114,704	448,117	62,488	412,592
Total Other Rate Base Elements		22,414,277	9,629,280	3,580,867	3,471,541	753,394	3,228,417	257,330	1,493,448
Total Original Cost Measure of Value		\$ 122,145,403	\$ 49,540,830	\$ 20,105,669	\$ 20,825,297	\$ 4,301,820	\$ 18,740,110	\$ 1,313,170	\$ 7,318,506

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private	Public	(9)	(10)	
T&D OP BASIS FOR FACTOR 11		435,951	249,071	64,212	15,027	12,743	45,756	13,355	35,787	0.0		
FACTOR 11			0.5713	0.1473	0.0345	0.0292	0.1050	0.0306	0.0821	1.0000		
T&D Mnt BASIS FOR FACTOR 12		180,346	67,569	20,858	5,346	4,384	17,476	3,751	60,961	0.0		
FACTOR 12			0.3747	0.1157	0.0296	0.0243	0.0969	0.0208	0.3380	1.0000		
A&G BASIS FOR FACTOR 15		2,484,638	1,373,664	339,234	208,699	63,688	243,852	35,606	219,896	0.0		
FACTOR 15			0.5530	0.1365	0.0840	0.0256	0.0981	0.0143	0.0885	1.0000		
LABOR BASIS FOR FACTOR 16		2,514,353	1,331,586	350,319	222,417	67,455	263,370	36,821	242,385	0.0		
FACTOR 16			0.5297	0.1393	0.0885	0.0268	0.1047	0.0146	0.0964	1.0000		
UPIS BASIS FOR FACTOR 17		99,717,677	39,906,168	16,522,573	17,351,416	3,547,948	15,509,602	1,055,697	5,824,272	0.0		
FACTOR 17			0.4002	0.1657	0.1740	0.0356	0.1555	0.0106	0.0584	1.0000		
RATE BASE BASIS FOR FACTOR 18		122,145,403	49,540,830	20,105,669	20,825,297	4,301,820	18,740,110	1,313,170	7,318,506	0.0		
FACTOR 18			0.4056	0.1646	0.1705	0.0352	0.1534	0.0108	0.0599	1.0000		
TOTAL COS BASIS FOR FACTOR 19		21,401,424	9,639,553	3,351,893	3,156,604	692,209	2,914,732	240,823	1,405,610	0.0		
FACTOR 19			0.4504	0.1566	0.1475	0.0323	0.1362	0.0113	0.0657	1.0000		
COS w/o Fire Factor 20		16,840,259	9,639,553	3,351,893 #	3,156,604 #	692,209 #				0		
FACTOR 20			0.5724	0.1990	0.1874	0.0411				1.0000		

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.3447	0.1829	0.2446	0.0400	0.1729	0.0030	0.0119	1.0000
2	0.3702	0.1803	0.2195	0.0395	0.1797	0.0022	0.0086	1.0000
3	0.3441	0.1675	0.2038	0.0366	0.1668	0.0162	0.0650	1.0000
4	0.3883	0.1647	0.0452	0.0360	0.1829	0.0365	0.1464	1.0000
5	0.3644	0.1535	0.1357	0.0336	0.1716	0.0282	0.1130	1.0000
6	0.3617	0.1759	0.2128	0.0385	0.1754	0.0071	0.0286	1.0000
7	0.3883	0.1647	0.0452	0.0360	0.1829	0.0365	0.1464	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7865	0.1445	0.0316	0.0284	0.0090	-	-	1.0000
10	0.8262	0.1027	0.0083	0.0116	0.0014	0.0498	-	1.0000
11	0.5713	0.1473	0.0345	0.0292	0.1050	0.0306	0.0821	1.0000
12	0.3747	0.1157	0.0296	0.0243	0.0969	0.0208	0.3380	1.0000
13	0.8803	0.0938	0.0050	0.0081	0.0006	0.0122	-	1.0000
14	0.8911	0.0950	0.0051	0.0082	0.0006	-	-	1.0000
15	0.5530	0.1365	0.0840	0.0256	0.0981	0.0143	0.0885	1.0000
16	0.5297	0.1393	0.0885	0.0268	0.1047	0.0146	0.0964	1.0000
17	0.4002	0.1657	0.1740	0.0356	0.1555	0.0106	0.0584	1.0000
18	0.4056	0.1646	0.1705	0.0352	0.1534	0.0108	0.0599	1.0000
19	0.4504	0.1566	0.1475	0.0323	0.1362	0.0113	0.0657	1.0000
20	0.5724	0.1990	0.1874	0.0411	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	75,386	53,419	21,153	0	0	0	814
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		75,386	53,419	21,153	0	0	0	814
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	8,960	6,349	2,514	0	0	0	97
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		8,960	6,349	2,514	0	0	0	97
TOTAL SS EXPENSE		84,346	59,768	23,667	0	0	0	911
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	38,212	26,297	10,375	174	0	0	1,366
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(10,712)	(7,372)	(2,908)	(49)	0	0	(383)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	869,908	856,946	0	0	0	0	12,962
Labor & Exp Oper Pump	6	445,205	306,389	120,873	2,033	0	0	15,910
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	11,167	7,685	3,032	51	0	0	399
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,353,780	1,189,946	131,371	2,209	0	0	30,253
Super & Eng Maint P	6	39,475	27,167	10,717	180	0	0	1,411
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	2,410	1,659	654	11	0	0	86
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		41,885	28,825	11,372	191	0	0	1,497

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TOTAL PUMPING EXPENSES		1,395,665	1,218,771	142,743	2,401	0	0	31,750
WATER TREATMENT								
Super & Eng Oper WT	2	61,058	43,266	17,133	0	0	0	659
Chemicals	1	918,772	905,082	0	0	0	0	13,690
Labor & Exp Oper WT	2	69,967	49,579	19,633	0	0	0	756
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	1	296,976	292,551	0	0	0	0	4,425
Misc Exp Oper WT	2	21,657	15,346	6,077	0	0	0	234
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		1,368,430	1,305,824	42,843	0	0	0	19,764
Super & Eng Maint WT	2	31	22	9	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	41,861	29,663	11,746	0	0	0	452
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		41,892	29,685	11,755	0	0	0	452
TOTAL WT EXPENSE		1,410,322	1,335,508	54,597	0	0	0	20,216
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	19,842	3,044	0	6,048	4,665	3,849	2,236
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	244,445	66,856	0	132,880	0	0	44,709
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	102,494	0	0	0	102,494	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	89,012	0	0	0	84,579	0	4,433
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	72,819	11,170	0	22,195	17,120	14,127	8,207
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Rents Oper TD	11	212	33	0	65	50	41	24
TOTAL T & D EXPENSE OPERATION		528,824	81,102	0	161,188	124,328	102,597	59,609

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint TD	12	11,340	1,615	0	3,210	2,056	390	0	4,069
Struct & Improve Maint TD	12	13	2	0	4	2	0	0	5
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	165	48	0	94	0	0	0	23
TD Main Maint TD	7	93,734	25,636	0	50,954	0	0	0	17,144
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	172	0	0	0	0	0	0	172
Services Maint TD	10	6,537	0	0	0	0	6,211	0	326
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	32,690	0	0	0	32,690	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	47,048	0	0	0	0	0	0	47,048
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	278,846	39,708	0	78,941	50,555	9,592	0	100,050
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		470,545	67,009	0	133,203	85,303	16,194	0	168,835
TOTAL T & D EXPENSE		999,369	148,111	0	294,391	209,632	118,791	0	228,444
CUSTOMER ACCOUNTS									
Supervision CA	13	31,923	0	0	0	0	0	31,534	389
Meter Reading Exp CA	14	245,236	0	0	0	0	0	245,236	0
Meter Reading Exp CA	14	3,008	0	0	0	0	0	3,008	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	162,207	0	0	0	0	0	160,228	1,979
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	194,271	0	0	0	0	0	191,901	2,370
Misc Cust Accts Exp CA	13	43,947	0	0	0	0	0	43,411	536
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		680,592	0	0	0	0	0	675,317	5,275

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	264,218	75,249	23,489	31,574	22,300	12,630	71,814	27,162
Other Supplies & Exp AG	15	107	30	10	13	9	5	29	11
Other Supplies & Exp AG	15	81,616	23,244	7,256	9,753	6,888	3,901	22,183	8,390
Other Supplies & Exp AG	15	103,899	29,590	9,237	12,416	8,769	4,966	28,240	10,681
Mgmt Fees-Coporate/Shared Service Center	15	1,876,707	534,486	166,839	224,266	158,394	89,707	510,089	192,925
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	91,454	26,046	8,130	10,929	7,719	4,372	24,857	9,401
Outside Services AG	15	302,045	86,022	26,852	36,094	25,493	14,438	82,096	31,050
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	243,547	69,362	21,651	29,104	20,555	11,642	66,196	25,037
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	115,848	32,994	10,299	13,844	9,778	5,538	31,487	11,909
Injuries & Damages	16	11,160	3,365	1,043	1,455	1,028	583	2,446	1,240
Employee Pension & Benefits	16	239,802	72,300	22,421	31,270	22,086	12,518	52,565	26,642
Employee Pension & Benefits	16	627,600	189,221	58,681	81,839	57,802	32,761	137,570	69,726
Employee Pension & Benefits	16	464,159	139,944	43,399	60,526	42,749	24,229	101,744	51,568
Reg Commision Exp	15	14,446	4,114	1,284	1,726	1,219	691	3,926	1,485
Rents AG	15	47,027	13,393	4,181	5,620	3,969	2,248	12,782	4,834
Goodwill Advertising Exp	15	62	18	6	7	5	3	17	6
Misc Exp AG	15	258,161	73,524	22,951	30,850	21,789	12,340	70,168	26,539
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		4,741,858	1,372,905	427,728	581,288	410,552	232,569	1,218,210	498,608
General Plant Maint AG	15	(4,188)	(1,193)	(372)	(500)	(353)	(200)	(1,138)	(431)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	(1,193)	(372)	(500)	(353)	(200)	(1,138)	(431)
TOTAL A & G EXPENSE		<u>4,737,670</u>	<u>1,371,712</u>	<u>427,355</u>	<u>580,787</u>	<u>410,198</u>	<u>232,369</u>	<u>1,217,072</u>	<u>498,177</u>
Total Operation & Maintenance Expenses		<u>9,307,964</u>	<u>4,133,870</u>	<u>648,363</u>	<u>877,579</u>	<u>619,830</u>	<u>351,159</u>	<u>1,892,389</u>	<u>784,773</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	49,526	35,094	13,897	0	0	0	0	535
Struct & Imp P	6	83,592	57,528	22,695	382	0	0	0	2,987
Struct & Imp WT	2	403,428	285,869	113,202	0	0	0	0	4,357
Struct & Imp TD	7	9,620	2,631	0	5,229	0	0	0	1,759
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	4,820	1,373	428	576	407	230	1,310	495
Struct & Imp Misc	15	40,618	11,568	3,611	4,854	3,428	1,942	11,040	4,176
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	112	79	31	0	0	0	0	1
Wells & Springs	2	616	436	173	0	0	0	0	7
Supply Mains	2	167,603	118,763	47,029	0	0	0	0	1,810
Power Generation Equipment	6	407	280	111	2	0	0	0	15
Pump Equip Electric	6	136,640	94,035	37,098	624	0	0	0	4,883
Deisel Pumping Equipment	6	10,377	7,141	2,817	47	0	0	0	371
Other Pumping Equipment	6	1,151	792	312	5	0	0	0	41
WT Equip Non-Media	2	640,235	453,671	179,650	0	0	0	0	6,915
Dist Reservoirs & Standpipe	5	34,839	10,190	0	19,883	0	0	0	4,766
Elevated Tanks & Standpipes	5	7,043	2,060	0	4,019	0	0	0	963
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	16,864	4,612	0	9,167	0	0	0	3,084
TD Mains 6 to 8" "	4	163,646	44,757	0	88,958	0	0	0	29,931
TD Mains 10 to 16" "	3	211,344	139,107	55,076	0	0	0	0	17,161
TD Mains 18 & Grtr "	3	74,015	48,717	19,288	0	0	0	0	6,010
Services	10	123,106	0	0	0	0	116,975	0	6,131
Meters Bronze Case	9	74,851	0	0	0	74,851	0	0	0
Meters Plastic Case	9	1,769	0	0	0	1,769	0	0	0
Meters Other	9	5,048	0	0	0	5,048	0	0	0
Meters Other-Rem Rdr Unts	9	1,788	0	0	0	1,788	0	0	0
Meter Vault	9	6,188	0	0	0	6,188	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	60,778	0	0	0	0	0	0	60,778
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	10,823	3,082	962	1,293	913	517	2,942	1,113
Comp & Periph Equip	15	51,425	14,646	4,572	6,145	4,340	2,458	13,977	5,286
Computer Software	15	105,946	30,173	9,419	12,661	8,942	5,064	28,796	10,891
Comp Software Personal	15	12,942	3,686	1,151	1,547	1,092	619	3,518	1,330
Data Handling Equipment	15	2,565	731	228	307	216	123	697	264
Other Office Equipment	15	11,733	3,342	1,043	1,402	990	561	3,189	1,206
Trans Equip Lt Duty Trks	15	13,105	3,732	1,165	1,566	1,106	626	3,562	1,347
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	7,641	2,176	679	913	645	365	2,077	785
Trans Equip Other	15	129	37	11	15	11	6	35	13
Stores Equipment	15	6,932	1,974	616	828	585	331	1,884	713
Tools,Shop,Garage Equip	15	43,506	12,391	3,868	5,199	3,672	2,080	11,825	4,472
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	23,005	16,301	6,455	0	0	0	0	248
Laboratory Equip Other	2	1,219	864	342	0	0	0	0	13
Power Operated Equipment	15	11,366	3,237	1,010	1,358	959	543	3,089	1,168
Comm Equip Non-Telephone	15	4,562	1,299	406	545	385	218	1,240	469
Remote Control & Instrument	15	446	127	40	53	38	21	121	46
Comm Equip Telephone	15	3,040	866	270	363	257	145	826	313
Misc Equipment	15	8,005	2,280	712	957	676	383	2,176	823
Total Depreciation Expense		2,648,414	1,419,648	528,368	168,900	118,307	133,208	92,304	187,678

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Amort-Other UP	18	167,846	68,078	27,627	28,618	5,908	25,748	1,813	10,054
Taxes Other Than Income									
Utility Reg Assessment Fee	19	148,845	67,040	23,309	21,955	4,808	20,273	1,682	9,779
Property Taxes	18	1,025,824	416,074	168,851	174,903	36,109	157,361	11,079	61,447
FUTA	16	127,718	38,507	11,942	16,654	11,763	6,667	27,996	14,189
FICA	16	2,177	656	204	284	201	114	477	242
SUTA	16	6,132	1,849	573	800	565	320	1,344	681
Other Taxes & Licenses	15	36,632	10,433	3,257	4,378	3,092	1,751	9,957	3,766
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		1,347,328	534,559	208,135	218,973	56,537	186,486	52,535	90,104
Income Taxes	18	797,701	323,548	131,302	136,008	28,079	122,367	8,615	47,782
Utility Income Available for Return	18	7,295,462	2,959,039	1,200,833	1,243,876	256,800	1,119,124	78,791	436,998
Total Cost of Service		21,564,715	9,438,743	2,744,629	2,673,954	1,085,460	1,938,092	2,126,447	1,557,390
Less: Other Water Revenues		262,741	262,741	0	0	0	0	0	0
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		262,741	262,741	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		21,827,456	9,701,484	2,744,629	2,673,954	1,085,460	1,938,092	2,126,447	1,557,390
Reallocation of Public Fire	20	0	900,434	261,517	254,717	0	0	0	(1,416,668)
Total		\$ 21,827,456	\$ 10,601,918	\$ 3,006,146	\$ 2,928,671	\$ 1,085,460	\$ 1,938,092	\$ 2,126,447	\$ 140,722
			4,878,944			37,598	33,056	389,976	
			\$ 2.173			28.87	58.63		
		2,085,656	2,054,580			2.41	4.89	5.45	
			\$ 0.421					12.74	
RATE BASE									
Organization	17	13,449	7,588	2,846	796	691	494	108	927
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	1,414,424	1,002,261	396,887	0	0	0	0	15,276
Land & Ld Rights P	6	8,921	6,139	2,422	41	0	0	0	319
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	841,125	230,048	0	457,236	0	0	0	153,842
Land & Land Rights AG	15	8,112	2,310	721	969	685	388	2,205	834
Struct & Imp SS	2	1,816,915	1,287,466	509,826	0	0	0	0	19,623
Struct & Imp P	6	4,226,932	2,908,964	1,147,612	19,301	0	0	0	151,055
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	19,717,972	13,972,155	5,532,863	0	0	0	0	212,954
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	339,500	92,853	0	184,552	0	0	0	62,095
Struct & Imp TD Spec Cross	7	(925,346)	(253,082)	0	(503,018)	0	0	0	(169,246)

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Struct & Imp Offices	15	390,718	111,276	34,735	46,691	32,977	18,676	106,197	40,166
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	161,563	46,013	14,363	19,307	13,636	7,723	43,913	16,609
Struct & Imp Ag	15	27,657	7,877	2,459	3,305	2,334	1,322	7,517	2,843
Struct & Imp Misc	15	708,733	201,847	63,006	84,694	59,817	33,877	192,634	72,858
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	685,615	485,827	192,384	0	0	0	0	7,405
Wells & Springs	2	66,412	47,060	18,635	0	0	0	0	717
Supply Mains	2	8,024,817	5,686,385	2,251,764	0	0	0	0	86,668
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	19,455	13,389	5,282	89	0	0	0	695
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	4,312,760	2,968,030	1,170,914	19,693	0	0	0	154,122
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	378,348	260,378	102,721	1,728	0	0	0	13,521
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	41,701	28,699	11,322	190	0	0	0	1,490
WT Equip Non-Media	2	14,565,251	10,320,937	4,087,009	0	0	0	0	157,305
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	3,484	2,469	978	0	0	0	0	38
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	1,281,854	908,322	359,688	0	0	0	0	13,844
WT Equip Filter Media	2	26,133	18,518	7,333	0	0	0	0	282
Dist Reservoirs & Standpipe	5	1,507,042	440,810	0	860,069	0	0	0	206,163
Elevated Tanks & Standpipes	5	313,008	91,555	0	178,634	0	0	0	42,819
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	(4,286,510)	(1,172,360)	0	(2,330,147)	0	0	0	(784,003)
TD Mains 4 & Less "	4	1,244,250	340,302	0	676,374	0	0	0	227,573
TD Mains 6 to 8" "	4	11,015,073	3,012,622	0	5,987,794	0	0	0	2,014,657
TD Mains 10 to 16" "	3	14,172,667	9,328,449	3,693,397	0	0	0	0	1,150,821
TD Mains 18 & Grtr "	3	4,859,943	3,198,814	1,266,501	0	0	0	0	394,627
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	3,704,770	0	0	0	0	3,520,272	0	184,498
Meters Bronze Case	9	3,023,339	0	0	0	3,023,339	0	0	0
Meters Plastic Case	9	62,906	0	0	0	62,906	0	0	0
Meters Other	9	(805,222)	0	0	0	(805,222)	0	0	0
Meters Other-Rem Rdr Unts	9	71,166	0	0	0	71,166	0	0	0

MISSOURI-AMERICAN WATER COMPANY

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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Meter Vault	9	245,562	0	0	0	245,562	0	0	0
Meter Installations	9	2,279,320	0	0	0	2,279,320	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	2,247,696	0	0	0	0	0	0	2,247,696
Other P/E Intangible	15	267,990	76,324	23,824	32,025	22,618	12,810	72,840	27,549
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(196,705)	(56,022)	(17,487)	(23,506)	(16,602)	(9,402)	(53,464)	(20,221)
Comp & Periph Equip	15	312,110	88,889	27,747	37,297	26,342	14,919	84,831	32,085
Computer Software	15	127,125	36,205	11,301	15,191	10,729	6,077	34,553	13,068
Comp Software Personal	15	60,218	17,150	5,353	7,196	5,082	2,878	16,367	6,190
Data Handling Equipment	15	24,582	7,001	2,185	2,938	2,075	1,175	6,681	2,527
Other Office Equipment	15	118,981	33,886	10,577	14,218	10,042	5,687	32,339	12,231
Trans Equip Lt Duty Trks	15	184,187	52,456	16,374	22,010	15,545	8,804	50,062	18,934
Trans Equip Hvy Duty Trks	15	43,340	12,343	3,853	5,179	3,658	2,072	11,780	4,455
Trans Equip Autos	15	18,934	5,392	1,683	2,263	1,598	905	5,146	1,946
Trans Equip Other	15	(238,175)	(67,832)	(21,174)	(28,462)	(20,102)	(11,385)	(64,736)	(24,484)
Stores Equipment	15	133,067	37,897	11,830	15,902	11,231	6,361	36,168	13,679
Tools,Shop,Garage Equip	15	585,439	166,733	52,046	69,960	49,411	27,984	159,122	60,183
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	256,692	181,892	72,028	0	0	0	0	2,772
Laboratory Equip Other	2	17,366	12,306	4,873	0	0	0	0	188
Power Operated Equipment	15	67,161	19,127	5,971	8,026	5,668	3,210	18,254	6,904
Comm Equip Non-Telephone	15	38,523	10,971	3,425	4,603	3,251	1,841	10,471	3,960
Remote Control & Instrument	15	6,508	1,853	579	778	549	311	1,769	669
Comm Equip Telephone	15	16,154	4,601	1,436	1,930	1,363	772	4,391	1,661
Misc Equipment	15	76,114	21,677	6,767	9,096	6,424	3,638	20,688	7,825
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		99,731,126	56,266,772	21,098,859	5,904,941	5,126,095	3,661,410	799,835	6,873,215
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	294,387	83,841	26,171	35,179	24,846	14,072	80,014	30,263
Materials and Supplies	15	211,196	60,149	18,775	25,238	17,825	10,095	57,403	21,711
Prepayments	15	101,400	28,879	9,014	12,117	8,558	4,847	27,561	10,424
OPEB's Contributed to External Fund	16	93,272	28,122	8,721	12,163	8,590	4,869	20,445	10,363
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	4,083,678	2,304,011	864,106	241,754	209,901	149,871	32,669	281,365
Deferred Income Taxes	17	13,350,339	7,532,261	2,824,932	790,340	686,207	489,957	106,803	919,838
Pensions	16	4,280,005	1,290,422	400,180	558,113	394,188	223,416	938,177	475,509
Total Other Rate Base Elements		(21,013,767)	(10,925,704)	(4,026,537)	(1,505,509)	(1,230,477)	(829,362)	(892,226)	(1,603,952)
Total Original Cost Measure of Value		\$ 78,717,359	\$ 45,341,068	\$ 17,072,323	\$ 4,399,431	\$ 3,895,618	\$ 2,832,048	\$ (92,392)	\$ 5,269,263

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	435,951	66,856	0	132,880	102,494	84,579	0	49,142	0.0
FACTOR 11		0.1534	0.0000	0.3048	0.2351	0.1940	0.0000	0.1127	1.0000
T&D Mnt BASIS FOR FACTOR 12	180,346	25,685	0	51,048	32,690	6,211	0	64,712	0.0
FACTOR 12		0.1424	0.0000	0.2831	0.1813	0.0344	0.0000	0.3588	1.0000
A&G BASIS FOR FACTOR 15	2,484,638	707,579	221,008	296,792	209,632	118,791	675,317	255,520	0.0
FACTOR 15		0.2848	0.0889	0.1195	0.0844	0.0478	0.2718	0.1028	1.0000
LABOR BASIS FOR FACTOR 16	2,514,353	758,571	235,016	327,750	231,528	131,179	551,085	279,224	0.0
FACTOR 16		0.3015	0.0935	0.1304	0.0921	0.0522	0.2192	0.1111	1.0000
UPIS BASIS FOR FACTOR 17	99,717,677	56,259,184	21,096,014	5,904,144	5,125,404	3,660,916	799,727	6,872,288	0.0
FACTOR 17		0.5642	0.2116	0.0592	0.0514	0.0367	0.0080	0.0689	1.0000
RATE BASE BASIS FOR FACTOR 18	78,717,359	45,341,068	17,072,323	4,399,431	3,895,618	2,832,048	(92,392)	5,269,263	0.0
FACTOR 18		0.4864	0.2686	0.0670	0.0590	0.0404	(0.0008)	0.0794	1.0000
TOTAL COS BASIS FOR FACTOR 19	21,401,424	9,367,589	2,720,035	2,650,273	1,079,434	1,917,129	2,120,838	1,546,126	0.0
FACTOR 19		0.4378	0.1271	0.1238	0.0504	0.0896	0.0991	0.0722	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,737,897	9,367,589	2,720,035	2,650,273	0	0	0	0	0.0
FACTOR 20		0.6356	0.1846	0.1798	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9851	-	-	-	-	-	0.0149
2	0.7086	0.2806	-	-	-	-	0.0108
3	0.6582	0.2606	-	-	-	-	0.0812
4	0.2735	-	0.5436	-	-	-	0.1829
5	0.2925	-	0.5707	-	-	-	0.1368
6	0.6882	0.2715	0.0046	-	-	-	0.0357
7	0.2735	-	0.5436	-	-	-	0.1829
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9502	-	0.0498
11	0.1534	-	0.3048	0.2351	0.1940	-	0.1127
12	0.1424	-	0.2831	0.1813	0.0344	-	0.3588
13	-	-	-	-	-	0.9878	0.0122
14	-	-	-	-	-	1.0000	-
15	0.2848	0.0889	0.1195	0.0844	0.0478	0.2718	0.1028
16	0.3015	0.0935	0.1304	0.0921	0.0522	0.2192	0.1111
17	0.5642	0.2116	0.0592	0.0514	0.0367	0.0080	0.0689
18	0.4864	0.2686	0.0670	0.0590	0.0404	(0.0008)	0.0794
19	0.4378	0.1271	0.1238	0.0504	0.0896	0.0991	0.0722
20	0.6356	0.1846	0.1798	-	-	-	-

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

FACTOR 1.

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

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

Customer Classification (1)	Average Daily Consumption, Thousand Gallons (2)	Allocation Factor (3)
Residential	4,678	0.3447
Commercial	2,482	0.1829
Industrial	3,319	0.2446
Other Public Authority	542	0.0400
Sales for Resale	2,345	0.1729
Private Fire Protection	40	0.0030
Public Fire Protection	161	0.0119
Total	<u>13,568</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.7194	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.2806	
Residential	0.3447	0.2480	0.4364	0.1225	0.3702
Commercial	0.1829	0.1316	0.1737	0.0487	0.1803
Industrial	0.2446	0.1760	0.1549	0.0435	0.2195
Other Public Authority	0.0400	0.0288	0.0380	0.0107	0.0395
Sales for Resale	0.1729	0.1244	0.1970	0.0553	0.1797
Private Fire Protection	0.0030	0.0022			0.0022
Public Fire Protection	0.0119	0.0086			0.0086
Total	<u>1.0000</u>	<u>0.7196</u>	<u>1.0000</u>	<u>0.2807</u>	<u>1.0000</u>

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

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

FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY

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

Customer Classification	Base Average Daily Consumption, Thousand Gal.	Factor*	Maximum Day- Extra Capacity Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	4,678	1.000	4,678	0.4364
Commercial	2,482	0.750	1,862	0.1737
Industrial	3,319	0.500	1,660	0.1549
Other Public Authority	542	0.750	407	0.0380
Sales for Resale	2,345	0.900	2,111	0.1970
Total	<u>13,367</u>		<u>10,717</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.39, based on a review of maximum day ratios experienced during the period 1990 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.7194
Maximum Day Extra Capacity	<u>0.39</u>	<u>0.2806</u>
Total	<u>1.39</u>	<u>1.0000</u>

These Figures Come From Case WR-2007-0216 and Staff
Data Request #87

1990	1.36		
1991	1.50		
1992	1.38		
1993	1.35		
1993	1.52		
1995	1.52		
1996	1.28		
1997	1.39		
1998	1.39		
1999	1.36		
2000	1.39		
2001	1.38		
2002	1.46		
2003	1.5		
2004	1.31		
2005	1.42		
2006	1.39		
2007	1.33		
2008	1.26		
	<u>26.49</u>	<u>19</u>	<u>1.39</u>
	<u>Total ratios</u>	<u>Years</u>	<u>Factor</u>

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

FACTOR 3.

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

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

Customer Classification	Base		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
	(2)	(3)=(2) X 0.6682	(4)	(5)=(4) X 0.2606	(6)	(7)=(6) X 0.0712	
Residential	0.3447	0.2303	0.4364	0.1137			0.3441
Commercial	0.1829	0.1222	0.1737	0.0453			0.1675
Industrial	0.2446	0.1634	0.1549	0.0404			0.2038
Other Public Authority	0.0400	0.0267	0.0380	0.0099			0.0366
Sales for Resale	0.1729	0.1155	0.1970	0.0513			0.1668
Private Fire Protection	0.0030	0.0020			0.1994	0.0142	0.0162
Public Fire Protection	0.0119	0.0080			0.8006	0.0570	0.0650
Total	1.0000	0.6681	1.0000	0.2606	1.0000	0.0712	1.0000

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

FACTOR 4.

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

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

Customer Classification	Base			Maximum Hour		Fire Protection		Allocation Factor
	Average Hourly Consumption			Extra Capacity		Allocation Factor	Weighted Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor			
(1)	(2)	(3)	(4)=(3) X 0.2785	(5)	(6)=(5) X 0.5436	(7)	(8)=(7) X 0.1779	(9)=(4)+(6)+(8)
Residential	194.9	0.4153	0.1157	0.5014	0.2726			0.3883
Commercial	103.4	0.2204	0.0614	0.1901	0.1033			0.1647
Industrial	42.2	0.0899	0.0250	0.0372	0.0202			0.0452
Other Public Authority	22.6	0.0482	0.0134	0.0415	0.0226			0.0360
Sales for Resale	97.7	0.2083	0.0580	0.2298	0.1249			0.1829
Private Fire Protection	1.7	0.0036	0.0010			0.1994	0.0355	0.0365
Public Fire Protection	6.7	0.0143	0.0040			0.8006	0.1424	0.1464
Total	469.2	1.0000	0.2785	1.0000	0.5436	1.0000	0.1779	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.40 and the average daily system sendout for 2007 of 18.03 MGD. The system demand for fire protection is 8000 Gallons per minute for 4 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	18,030,000	0.6682
Maximum Day Extra Capacity	0.39	7,031,700	0.2606
Subtotal	1.39	25,061,700	0.9288
Fire Protection		1,920,000	0.0712
Total		26,981,700	1.0000

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

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

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

FACTOR 4. Continued

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

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	12,521	0.2785
Maximum Hour Extra Capacity	1.95	24,445	0.5436
Subtotal	<u>2.95</u>	36,966	0.8221
Fire Protection		<u>8,000</u>	<u>0.1779</u>
Total		<u>44,966</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	194.9	3.5	682.2	0.5014
Commercial	103.4	2.5	258.6	0.1901
Industrial	42.2	1.2	50.6	0.0372
Other Public Authority	22.6	2.5	56.5	0.0415
Sales for Resale	97.7	3.2	312.7	0.2298
Total	<u>460.9</u>		<u>1,360.6</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	BASE			Maximum Hour		Fire Protection		Allocation Factor
	Average Hourly Consumption	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
(1)	Thousand Gallons	Factor	Factor	Factor	Factor	Factor	Factor	(9)=(4)+(6)+(8)
	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	
			0.2924		0.5708		0.1368	
Residential	194.9	0.3447	0.1008	0.4622	0.2638			0.3644
Commercial	103.4	0.1829	0.0535	0.1752	0.1000			0.1535
Industrial	138.3	0.2446	0.0715	0.1124	0.0642			0.1357
Other Public Authority	22.6	0.0400	0.0117	0.0383	0.0219			0.0336
Sales for Resale	97.7	0.1729	0.0506	0.2119	0.1210			0.1716
Private Fire Protection	1.7	0.0030	0.0009			0.1994	0.0273	0.0282
Public Fire Protection	6.7	0.0119	0.0035			0.8006	0.1095	0.1130
Total	565.3	1.0000	0.2925	1.0000	0.5709	1.0000	0.1368	1.0000

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

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

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	33.87	0.2924
Extra Capacity Maximum Hour	1.95	66.13	0.5708
Total	2.95	100.00	0.8632

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Factor* (3)	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	194.9	3.5	682.2	0.4622
Commercial	103.4	2.5	258.6	0.1752
Industrial	138.3	1.2	166.0	0.1124
Other Public Authority	22.6	2.5	56.5	0.0383
Sales for Resale	97.7	3.2	312.7	0.2119
Total	557.0		1475.9	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.6555	(4)	(5)=(4)X 0.3361	(6)	(7)=(6)X 0.0084	(8)=(3)+ (5)+(7)
Residential	0.3702	0.2427	0.3441	0.1157	0.3883	0.0033	0.3617
Commercial	0.1803	0.1182	0.1675	0.0563	0.1647	0.0014	0.1759
Industrial	0.2195	0.1439	0.2038	0.0685	0.0452	0.0004	0.2128
Other Public Authority	0.0395	0.0259	0.0366	0.0123	0.0360	0.0003	0.0385
Sales for Resale	0.1797	0.1178	0.1668	0.0561	0.1829	0.0015	0.1754
Private Fire Protection	0.0022	0.0014	0.0162	0.0054	0.0365	0.0003	0.0071
Public Fire Protection	0.0086	0.0056	0.0650	0.0218	0.1464	0.0012	0.0286
Total	1.0000	0.6555	1.0000	0.3361	1.0000	0.0084	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor (3)=(2)X	Allocation Factor 4	Weighted Factor (5)=(4)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0000		1.0000	
Residential	0.3441	0.0000	0.3883	0.3883	0.3883
Commercial	0.1675	0.0000	0.1647	0.1647	0.1647
Industrial	0.2038	0.0000	0.0452	0.0452	0.0452
Other Public Authority	0.0366	0.0000	0.0360	0.0360	0.0360
Sales for Resale	0.1668	0.0000	0.1829	0.1829	0.1829
Private Fire Protection	0.0162	0.0000	0.0365	0.0365	0.0365
Public Fire Protection	0.0650	0.0000	0.1464	0.1464	0.1464
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

**NO FUNCTIONALIZATION
ASSIGN ALL TO MAX HOUR**

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	29,570	0.7865
Commercial	5,434	0.1445
Industrial	1,188	0.0316
Other Public Authority	1,067	0.0284
Sales for Resale	339	0.0090
Private Fire	0	0.0000
Total	37,598	1.0000

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	28,743	0.8262
Commercial	3,572	0.1027
Industrial	290	0.0083
Other Public Authority	403	0.0116
Sales for Resale	50	0.0014
Private Fire Protection	1,733	0.0498
	<hr/>	<hr/>
Total	34,789	1.0000
	<hr/> <hr/>	<hr/> <hr/>

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

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 249,071	0.5713
Commercial	64,212	0.1473
Industrial	15,027	0.0345
Other Public Authority	12,743	0.0292
Sales for Resale	45,756	0.1050
Private Fire Protection	13,355	0.0306
Public Fire Protection	35,787	0.0821
Total	<u>435,951</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 67,569	0.3747
Commercial	20,858	0.1157
Industrial	5,346	0.0296
Other Public Authority	4,384	0.0243
Sales for Resale	17,476	0.0969
Private Fire Protection	3,751	0.0208
Public Fire Protection	60,961	0.3380
Total	<u>\$180,346</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	28,607	0.8803
Commercial	3,048	0.0938
Industrial	163	0.0050
Other Public Authority	263	0.0081
Sales for Resale	19	0.0006
Private Fire Protection	398	0.0122
Public Fire Protection	0	0.0000
	<u>0</u>	<u>0.0000</u>
Total	<u><u>32,498</u></u>	<u><u>1.0000</u></u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	28,607	0.8911
Commercial	3,048	0.0950
Industrial	163	0.0051
Other Public Authority	263	0.0082
Sales for Resale	19	0.0006
	<u>19</u>	<u>0.0006</u>
Total	<u><u>32,100</u></u>	<u><u>1.0000</u></u>

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$1,373,664	0.5529
Commercial	339,234	0.1365
Industrial	208,699	0.0840
Other Public Authority	63,688	0.0256
Sales for Resale	243,852	0.0981
Private Fire Protection	35,606	0.0143
Public Fire Protection	219,896	0.0885
	<u>2,484,638</u>	<u>1.0000</u>
Total	<u><u>\$2,484,638</u></u>	<u><u>1.0000</u></u>

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$1,331,586	0.5296
Commercial	350,319	0.1393
Industrial	222,417	0.0885
Other Public Authority	67,455	0.0268
Sales for Resale	263,370	0.1047
Private Fire Protection	36,821	0.0146
Public Fire Protection	242,385	0.0964
Total	<u>\$2,514,353</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$39,906,168	0.4002
Commercial	16,522,573	0.1657
Industrial	17,351,416	0.1740
Other Public Authority	3,547,948	0.0356
Sales for Resale	15,509,602	0.1555
Private Fire Protection	1,055,697	0.0106
Public Fire Protection	5,824,272	0.0584
Total	<u>\$99,717,677</u>	<u>1.0000</u>

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

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification <hr/> (1)	Original Cost Measure of Value <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$49,540,830	0.4056
Commercial	20,105,669	0.1646
Industrial	20,825,297	0.1705
Other Public Authority	4,301,820	0.0352
Sales for Resale	18,740,110	0.1534
Private Fire Protection	1,313,170	0.0108
Public Fire Protection	<u>7,318,506</u>	<u>0.0599</u>
Total	<u><u>\$122,145,403</u></u>	<u><u>1.0000</u></u>

FACTOR 19.

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

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

Customer Classification <hr/> (1)	Total Cost of Service <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$9,639,553	0.4504
Commercial	3,351,893	0.1566
Industrial	3,156,604	0.1475
Other Public Authority	692,209	0.0323
Sales for Resale	2,914,732	0.1362
Private Fire Protection	240,823	0.0113
Public Fire Protection	<u>1,405,610</u>	<u>0.0657</u>
Total	<u><u>\$21,401,424</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	26,555.00	26,555.00	2,034.00	2,034.00	49.00	49.00	86.00	86.00	0.00	0.00	28,724.00	28,724.00
3/4	1.3	1,365.00	1,774.50	162.00	210.60	4.00	5.20	16.00	20.80	0.00	0.00	1,547.00	2,011.10
1	1.7	663.00	1,127.10	401.00	681.70	18.00	30.60	40.00	68.00	0.00	0.00	1,122.00	1,907.40
1-1/2	3.5	6.00	21.00	87.00	304.50	2.00	7.00	18.00	63.00	0.00	0.00	113.00	395.50
2	4.3	17.00	73.10	335.00	1,440.50	65.00	279.50	90.00	387.00	11.00	47.30	518.00	2,227.40
3	19.0	1.00	19.00	14.00	266.00	3.00	57.00	4.00	76.00	0.00	0.00	22.00	418.00
4	29.3	0.00	0.00	12.00	351.60	16.00	468.80	7.00	205.10	5.00	146.50	40.00	1,172.00
6	48.4	0.00	0.00	3.00	145.20	6.00	290.40	1.00	48.40	3.00	145.20	13.00	629.20
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	1.00	112.90	0.00	0.00	1.00	112.90
Total		28,607	29,570	3,048	5,434	163	1,188	263	1,067	19	339	32,100	37,598

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	27,920.00	27,920.00	2,196.00	2,196.00	53.00	53.00	102.00	102.00	0.00	0.00	0.00	0.00	30,271.00	30,271.00
1	1.17	663.00	775.71	401.00	469.17	18.00	21.06	40.00	46.80	0.00	0.00	0.00	0.00	1,122.00	1,312.74
1-1/2	1.58	6.00	9.48	87.00	137.46	2.00	3.16	18.00	28.44	0.00	0.00	0.00	0.00	113.00	178.54
2	2.04	17.00	34.68	335.00	683.40	65.00	132.60	90.00	183.60	11.00	22.44	14.00	28.56	532.00	1,085.28
3	2.73	1.00	2.73	14.00	38.22	3.00	8.19	4.00	10.92	0.00	0.00	1.00	2.73	23.00	62.79
4	2.88	0.00	0.00	12.00	34.56	16.00	46.08	7.00	20.16	5.00	14.40	68.00	195.84	108.00	311.04
6	4.24	0.00	0.00	3.00	12.72	6.00	25.44	1.00	4.24	3.00	12.72	142.00	602.08	155.00	657.20
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	1.00	6.98	0.00	0.00	93.00	649.14	94.00	656.12
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	133.00	14.00	133.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	121.60	10.00	121.60
Total		<u>28,607.00</u>	<u>28,742.60</u>	<u>3,048.00</u>	<u>3,571.53</u>	<u>163.00</u>	<u>289.53</u>	<u>263.00</u>	<u>403.14</u>	<u>19.00</u>	<u>49.56</u>	<u>342.00</u>	<u>1,732.95</u>	<u>32,442.00</u>	<u>34,789.31</u>

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

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
2 -inch	4.00	14	56	
3 -inch	9.00	1	9	
4 -inch	16.00	68	1,088	
6 -inch	36.00	142	5,112	
8 -inch	64.00	93	5,952	
10 -inch	100.00	14	1,400	
12 -inch	144.00	10	1,440	
Private Hydrants	20.25	56	1,134	
Total Private Fire Protection		398	16,191	0.1994
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
2" Valve	2- 2-1/2" & 1- 4.5"	4.00	1	4
2 1/4" Valve	2- 2-1/2" & 1- 4.5"	5.06	1	5
3" Valve	2- 2-1/2" & 1- 4.5"	9.00	1	9
3 1/4" Valve	2- 2-1/2" & 1- 4.5"	10.56	1	11
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	2,561	51,860
5" Valve	2- 2-1/2" & 1- 4.5"	25.00	465	11,625
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	19	504
5 1/2" Valve	2- 2-1/2" & 1- 4.5"	26.50	4	106
6" Valve	2- 2-1/2" & 1- 4"	26.50	34	901
Total Public Fire Protection		3,087	65,025	0.8006
Total Fire Protection		3,485	81,216	1.0000

ST. LOUIS METRO WATER

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates				Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)		
	Rate A & K	\$ 151,906,079	89.6%	\$ 137,890,577	86.8%	\$ 151,906,079	89.7%	\$ 14,015,502	10.2%	
Rate B	4,087,815	2.4%	\$ 2,418,389	1.5%	\$ 4,087,815	2.4%	1,669,426	69.0%		
Rate D	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%		
Rate F & E	1,505,536	0.9%	\$ 9,077,635	5.7%	\$ 1,505,536	0.9%	(7,572,099)	-83.4%		
Rate H	2,857,900	1.7%	\$ 2,857,900	1.8%	\$ 2,857,900	1.7%	-	0.0%		
Rate J	8,898,425	5.3%	\$ 6,573,293	4.1%	\$ 8,898,425	5.3%	2,325,132	35.4%		
Total Sales	169,255,755	99.9%	158,817,794	99.9%	169,255,755	100.0%	10,437,961	6.6%		
Other Revenues	1,518,285		1,518,285		1,518,285		-	0.0%		
Total	\$ 170,774,040		\$ 160,336,079		\$ 170,774,040		\$ 10,437,961	6.5%		

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (Gal)	Total Revenue	Sales (Gal)	Total Revenue		
1							
2							
3							
4	Rate A and K	41,730,556	\$137,890,577	41,670,025	\$151,906,079	\$14,015,502	10.16%
5	Rate B	1,598,618	2,418,389	1,598,618	4,087,815	1,669,426	69.03%
6	Rate D	0	0	0	0	0	0.00%
7	Rate F and E	0	9,077,635	60,531	1,505,536	(7,572,099)	-83.41%
8	Rate H & G-1	987,422	2,857,900	987,422	2,857,900	0	0.00%
9	Rate J	4,994,791	6,573,293	4,994,791	8,898,425	2,325,132	35.37%
10						0	0.00%
11							
12	Total	<u>49,311,386</u>	<u>158,817,794</u>	<u>49,311,387</u>	<u>169,255,755</u>	<u>\$10,437,961</u>	<u>6.57%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		1,518,285		1,518,285	0	0.00%
23							
24			<u>\$160,336,079</u>		<u>\$170,774,040</u>	<u>10,437,961</u>	<u>6.51%</u>
25							
26	Excluded ISRS		0				
27							
28	Grand Total		<u>\$160,336,079</u>				
29							
30							
31							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate A:										
3	Minimum Charge:			21,940,055							
4	<u>Monthly</u>										
5	5/8"	328,776		\$8.40	\$2,761,718	328,776		\$12.32	\$4,051,693	\$1,289,975	46.71%
6	3/4"	108		\$9.38	1,013	108		\$12.85	\$1,388	375	37.02%
7	1"	18,612		\$11.36	211,432	18,612		\$13.77	\$256,259	44,827	21.20%
8	1-1/2"	3,216		\$16.25	52,260	3,216		\$17.45	\$56,115	3,855	7.38%
9	2"	5,424		\$22.12	119,979	5,424		\$19.44	\$105,469	(14,510)	-12.09%
10	3"	336		\$37.81	12,704	336		\$46.05	\$15,473	2,769	21.80%
11	4"	1,092		\$55.45	60,551	1,092		\$64.26	\$70,174	9,623	15.89%
12	6"	624		\$104.47	65,189	624		\$99.43	\$62,047	(3,142)	-4.82%
13	8"	588		\$163.29	96,015	588		\$215.81	\$126,894	30,879	32.16%
14	10"	372		\$241.72	89,920	372		\$330.67	\$123,009	33,089	36.80%
15	12"	0		\$320.14	0	0		\$450.08	\$0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	1,192,212		12.31	14,676,130	1,192,212		18.42	\$21,956,552	7,280,422	49.61%
19	3/4"	91,096		15.25	1,389,214	91,096		19.99	\$1,821,086	431,872	31.09%
20	1"	8,756		21.15	185,189	8,756		22.75	\$199,212	14,023	7.57%
21	1-1/2"	18,428		35.84	660,460	18,428		33.79	\$622,727	(37,733)	-5.71%
22	2"	11,248		53.47	601,431	11,248		39.78	\$447,454	(153,977)	-25.60%
23	3"	3,500		100.55	351,925	3,500		119.60	\$418,606	66,681	18.95%
24	4"	396		153.48	60,778	396		174.23	\$68,996	8,218	13.52%
25	6"	492		300.53	147,861	492		279.75	\$137,637	(10,224)	-6.91%
26	8"	568		476.99	270,930	568		628.87	\$357,195	86,265	31.84%
27	10"	176		712.25	125,356	176		973.45	\$171,327	45,971	36.67%
28	12"	0		947.53	0	0		1,331.70	\$0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		6,134,513	2.778000	17,041,677		6,134,513	2.8994	\$17,786,551	744,874	4.37%
33	Quarterly All Water		35,520,245	2.778000	98,675,241		35,520,245	2.8994	\$102,988,234	4,312,993	4.37%
34											
35											
36											
37											
38	Total		<u>41,654,758</u>		<u>\$137,656,973</u>		<u>41,654,758</u>		<u>\$151,844,098</u>	<u>\$14,187,125</u>	<u>10.31%</u>
39											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate B:										
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	0		\$0.00	\$0	0		\$12.32	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		\$12.85	0	0	0.00%
7	1"	0		0.00	0	0		\$13.77	0	0	0.00%
8	1-1/2"	0		0.00	0	0		\$17.45	0	0	0.00%
9	2"	0		0.00	0	0		\$19.44	0	0	0.00%
10	3"	0		0.00	0	0		\$46.05	0	0	0.00%
11	4"	0		0.00	0	0		\$64.26	0	0	0.00%
12	6"	0		0.00	0	0		\$99.43	0	0	0.00%
13	8"	0		0.00	0	0		\$215.81	0	0	0.00%
14	10"	0		0.00	0	0		\$330.67	0	0	0.00%
15	12"	0		0.00	0	0		\$450.08	0	0	0.00%
16											
17	<u>Quarterly</u>										
18	5/8"	0		0.00	0	0		18.42	0	0	0.00%
19	3/4"	0		0.00	0	0		19.99	0	0	0.00%
20	1"	0		0.00	0	0		22.75	0	0	0.00%
21	1-1/2"	0		0.00	0	0		33.79	0	0	0.00%
22	2"	0		0.00	0	0		39.78	0	0	0.00%
23	3"	0		0.00	0	0		119.60	0	0	0.00%
24	4"	0		0.00	0	0		174.23	0	0	0.00%
25	6"	0		0.00	0	0		279.75	0	0	0.00%
26	8"	0		0.00	0	0		628.87	0	0	0.00%
27	10"	0		0.00	0	0		973.45	0	0	0.00%
28	12"	0		0.00	0	0		1,331.70	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		1,598,618	1.512800	2,418,389		1,598,618	2.5571	4,087,815	1,669,426	69.03%
33	Quarterly All Water		0	0.000000	0		0	2.5571	0	0	0.00%
34											
35											
36											
37											
38	Total		<u>1,598,618</u>		<u>\$2,418,389</u>		<u>1,598,618</u>		<u>\$4,087,815</u>	<u>\$1,669,426</u>	<u>69.03%</u>
39											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate F:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$11.72	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		\$12.64	0	0		0.00	0	0	0.00%
7	1"	0		\$14.48	0	0		0.00	0	0	0.00%
8	1-1/2"	0		\$19.05	0	0		0.00	0	0	0.00%
9	2"	0		\$24.54	0	0		0.00	0	0	0.00%
10	3"	0		\$39.18	0	0		0.00	0	0	0.00%
11	4"	0		\$55.64	0	0		0.00	0	0	0.00%
12	6"	0		\$101.39	0	0		0.00	0	0	0.00%
13	8"	0		\$0.00	0	0		0.00	0	0	0.00%
14	10"	0		\$0.00	0	0		0.00	0	0	0.00%
15	12"	0		\$0.00	0	0		0.00	0	0	0.00%
16											
17	Quarterly										
18	5/8"	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	0		0.00	0	0		0.00	0	0	0.00%
20	1"	0		0.00	0	0		0.00	0	0	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
22	2"	0		0.00	0	0		0.00	0	0	0.00%
23	3"	0		0.00	0	0		0.00	0	0	0.00%
24	4"	0		0.00	0	0		0.00	0	0	0.00%
25	6"	0		0.00	0	0		0.00	0	0	0.00%
26	8"	0		0.00	0	0		0.00	0	0	0.00%
27	10"	0		0.00	0	0		0.00	0	0	0.00%
28	12"	0		0.00	0	0		0.00	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		60,531	2.778000	168,154		60,531	2.899424	175,505	7,351	4.37%
33	Quarterly All Water		0	2.778000	0		0	2.899424	0	0	0.00%
34											
35											
36											
37											
38	Sub-total		<u>60,531</u>		<u>\$168,154</u>		<u>60,531</u>		<u>\$175,505</u>	<u>\$7,351</u>	<u>4.37%</u>
39											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

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

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate F:										
3	Detector Check Meters										
4	5/8"	35		\$140.64	\$4,898	35		\$10.45	\$366	(\$4,532)	-92.53%
5	3/4"	2,751		\$151.68	417,272	2,751		\$11.27	30,992	(386,280)	-92.57%
6	1"	23		\$173.76	4,059	23		\$12.91	297	(3,762)	-92.68%
7	1 1/2"	13		\$228.60	2,979	13		\$16.98	221	(2,758)	-92.58%
8	2"	14		\$294.48	4,037	14		\$21.87	306	(3,731)	-92.42%
9	3"	0		\$470.16	0	0		\$34.92	0	0	0.00%
10	4"	0		\$667.68	0	0		\$49.59	0	0	0.00%
11	6"	0		\$1,216.68	0	0		\$90.37	0	0	0.00%
12	2,835.93										
13											
14	Tap Size										
15	2" or less	143		\$27.95	\$3,984	143		\$24.91	3,562	(422)	-10.59%
16	4"	483		111.58	53,874	483		\$99.45	48,034	(5,840)	-10.84%
17	6"	2,101		251.05	527,486	2,101		\$223.76	470,113	(57,373)	-10.88%
18	8"	1,229		446.36	548,599	1,229		\$397.83	488,937	(59,662)	-10.88%
19	10"	37		697.47	25,520	37		\$621.64	23,001	(2,519)	-9.87%
20	12"	65		1,004.45	65,053	65		\$895.25	58,191	(6,862)	-10.55%
21	20"	1		2,658.59	2,659	4		\$2,369.56	9,478	6,819	256.45%
22	4,057.91				<u>1,660,420</u>				<u>1,133,498</u>		
23	Rate E										
24	Public Fire										
25	Annual										
26	# of Hydrants	0		0.00	10,168	0		0.00	10,168	0	0.00%
27											
28	Semi-Annual										
29	# of Hydrants	0		0.00	7,407,051	0		0.00	0	(7,407,051)	-100.00%
30											
31											
32	Sub-total		<u>0</u>		<u>\$7,417,219</u>		<u>0</u>		<u>\$10,168</u>	<u>(\$7,407,051)</u>	<u>-99.86%</u>
33											
34											
35	Total Rate F and E		<u>0</u>		<u>\$9,077,639</u>		<u>60,531</u>		<u>\$1,319,171</u>	<u>(\$7,758,468)</u>	<u>-85.47%</u>
36											
37											
38											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

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

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STAFF - ST LOUIS COUNTY
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate H:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$0.00	\$0	0		\$12.32	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		\$12.85	0	0	0.00%
7	1"	0		0.00	0	0		\$13.77	0	0	0.00%
8	1-1/2"	0		0.00	0	0		\$17.45	0	0	0.00%
9	2"	0		0.00	0	0		\$19.44	0	0	0.00%
10	3"	0		0.00	0	0		\$46.05	0	0	0.00%
11	4"	0		0.00	0	0		\$64.26	0	0	0.00%
12	6"	0		0.00	0	0		\$99.43	0	0	0.00%
13	8"	0		0.00	0	0		\$215.81	0	0	0.00%
14	10"	0		0.00	0	0		\$330.67	0	0	0.00%
15	12"	0		0.00	0	0		\$450.08	0	0	0.00%
16											
17	Quarterly										
18	5/8"	0		0.00	0	0		18.42	0	0	0.00%
19	3/4"	0		0.00	0	0		19.99	0	0	0.00%
20	1"	0		0.00	0	0		22.75	0	0	0.00%
21	1-1/2"	0		0.00	0	0		33.79	0	0	0.00%
22	2"	0		0.00	0	0		39.78	0	0	0.00%
23	3"	0		0.00	0	0		119.60	0	0	0.00%
24	4"	0		0.00	0	0		174.23	0	0	0.00%
25	6"	0		0.00	0	0		279.75	0	0	0.00%
26	8"	0		0.00	0	0		628.87	0	0	0.00%
27	10"	0		0.00	0	0		973.45	0	0	0.00%
28	12"	0		0.00	0	0		1,331.70	0	0	0.00%
29											
30											
31	<u>Volumetric Charges:</u>										
32	Monthly All Water		987,422	0.677600	669,077		987,422	0.677600	669,077	0	0.00%
33	Quarterly All Water		0	0.000000	0		0	0.000000	0	0	0.00%
34											
35											
36	Annual Fixed Charge				1,422,125				1,422,125	0	0.00%
37											
38	Total		987,422		\$2,091,202		987,422		\$2,091,202	\$0	0.00%
39	Rate G-1										
40	Consumption		1,219,303	0.628800	766,698		1,219,303	0.628800	766,698		

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

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

Case No. WR-2008-0311
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate J:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0.0		\$7.89	\$0	0		\$12.32	\$0	\$0	0.00%
6	3/4"	0.0		\$8.82	0	0		\$12.85	0	0	0.00%
7	1"	36.0		\$10.66	384	36		\$13.77	496	112	29.17%
8	1-1/2"	106.8		\$15.27	1,631	107		\$17.45	1,867	236	14.47%
9	2"	495.6		\$20.79	10,304	496		\$19.44	9,645	(659)	-6.40%
10	3"	369.6		\$35.51	13,124	370		\$46.05	17,039	3,915	29.83%
11	4"	577.2		\$52.08	30,061	577		\$64.26	37,079	7,018	23.35%
12	6"	424.8		\$98.12	41,681	425		\$99.43	42,260	579	1.39%
13	8"	135.6		\$153.36	20,796	136		\$215.81	29,350	8,554	41.13%
14	10"	81.6		\$227.02	18,525	82		\$330.67	27,115	8,590	46.37%
15	12"	0.0		\$300.66	0	0		\$450.08	0	0	0.00%
16	2,227										
17	Quarterly										
18	5/8"	0		0.00	0	0		18.42	0	0	0.00%
19	3/4"	0		0.00	0	0		19.99	0	0	0.00%
20	1"	0		0.00	0	0		22.75	0	0	0.00%
21	1-1/2"	0		0.00	0	0		33.79	0	0	0.00%
22	2"	0		0.00	0	0		39.78	0	0	0.00%
23	3"	0		0.00	0	0		119.60	0	0	0.00%
24	4"	0		0.00	0	0		174.23	0	0	0.00%
25	6"	0		0.00	0	0		279.75	0	0	0.00%
26	8"	0		0.00	0	0		628.87	0	0	0.00%
27	10"	0		0.00	0	0		973.45	0	0	0.00%
28	12"	0		0.00	0	0		1,331.70	0	0	0.00%
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		4,994,791	1.288700	6,436,787		4,994,791	1.748536	8,733,574	2,296,787	35.68%
33	Quarterly All Water		0	0.000000	0		0	1.748536	0	0	0.00%
34											
35											
36											
37											
38	Total		<u>4,994,791</u>		<u>\$6,573,293</u>		<u>4,994,791</u>		<u>\$8,898,425</u>	<u>\$2,325,132</u>	<u>35.37%</u>
39											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

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

Case No. WR-2008-0311
STAFF - ST LOUIS COUNTY
 Page 7 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate	Total Revenue		
1											
2	Rate K:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0.0		\$12.99	\$0	0		\$12.32	\$0	\$0	0.00%
6	3/4"	0.0		\$13.98	0	0		\$12.85	0	0	0.00%
7	1"	0.0		\$15.94	0	0		\$13.77	0	0	0.00%
8	1-1/2"	0.0		\$20.85	0	0		\$17.45	0	0	0.00%
9	2"	0.0		\$26.72	0	0		\$19.44	0	0	0.00%
10	3"	0.0		\$42.39	0	0		\$46.05	0	0	0.00%
11	4"	0.0		\$60.03	0	0		\$64.26	0	0	0.00%
12	6"	0.0		\$109.05	0	0		\$99.43	0	0	0.00%
13	8"	0.0		\$167.88	0	0		\$215.81	0	0	0.00%
14	10"	0.0		\$246.32	0	0		\$330.67	0	0	0.00%
15	12"	0.0		\$324.72	0	0		\$450.08	0	0	0.00%
16											
17	Quarterly										
18	5/8"	12.0		26.09	313	12		18.42	221	(92)	-29.39%
19	3/4"	500.0		29.04	14,520	500		19.99	9,995	(4,525)	-31.16%
20	1"	216.0		34.92	7,543	216		22.75	4,914	(2,629)	-34.85%
21	1-1/2"	20.0		49.62	992	20		33.79	676	(316)	-31.85%
22	2"	48.0		67.26	3,228	48		39.78	1,909	(1,319)	-40.86%
23	3"	0.0		114.34	0	0		119.60	0	0	0.00%
24	4"	0.0		167.27	0	0		174.23	0	0	0.00%
25	6"	0.0		314.31	0	0		279.75	0	0	0.00%
26	8"	0.0		490.77	0	0		628.87	0	0	0.00%
27	10"	0.0		726.04	0	0		973.45	0	0	0.00%
28	12"	0.0		961.31	0	0		1,331.70	0	0	0.00%
29											
30											
31	Volumetric Charges:										
32	Monthly-First 1500 Gallons		15,267	2.544900	38,854		15,267	2.8994	44,265	5,411	13.93%
33	Monthly > 1500 Gallons		0	0.000000	0		0	2.8994	0	0	0.00%
34	Quarterly-First 4500 Gallons		0	0.000000	0		0	2.8994	0	0	0.00%
35	Quarterly > 4500 Gallons		0	0.000000	0		0	2.8994	0	0	0.00%
36											
37											
38	Total		15,267		\$65,450		15,267		\$61,980	(\$3,470)	-5.30%
39											

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	277,436	246,530	8,601	21,474	0	0	194	638
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	211,597	181,698	6,983	21,794	0	0	254	868
TOTAL SS EXPENSE - OPERATION		489,033	428,228	15,583	43,268	0	0	448	1,506
Misc Exp Oper SS	2	266,898	237,166	8,274	20,658	0	0	187	614
Misc Exp Oper SS	2	11	10	0	1	0	0	0	0
Rents Oper SS	2	91	81	3	7	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	205	182	6	16	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	23,997	21,324	744	1,857	0	0	17	55
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	348,964	310,089	10,818	27,010	0	0	244	803
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		640,166	568,852	19,845	49,549	0	0	448	1,472
TOTAL SS EXPENSE		1,129,199	997,079	35,428	92,817	0	0	896	2,978
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	9,738	8,560	299	746	0	0	30	103
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	5,842,877	5,017,278	192,815	601,816	0	0	7,011	23,956
Labor & Exp Oper Pump	6	925,693	813,684	28,419	70,908	0	0	2,870	9,812
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	23,388	20,558	718	1,792	0	0	73	248
Rents Oper P	6	186	163	6	14	0	0	1	2
TOTAL PUMPING EXPENSE - OPERATION		6,801,882	5,860,244	222,256	675,276	0	0	9,984	34,121

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Super & Eng Maint P	6	15,598	13,711	479	1,195	0	0	48	165
Struct & Improve Maint P	6	384,156	337,673	11,794	29,426	0	0	1,191	4,072
Power Prod Equip Maint P	6	76,921	67,614	2,361	5,892	0	0	238	815
Pump Equip Maint P	6	49,205	43,251	1,511	3,769	0	0	153	522
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		525,880	462,249	16,145	40,282	0	0	1,630	5,574
TOTAL PUMPING EXPENSES		7,327,762	6,322,492	238,401	715,559	0	0	11,615	39,696
WATER TREATMENT									
Super & Eng Oper WT	2	85,761	76,207	2,659	6,638	0	0	60	197
Chemicals	1	10,661,815	9,155,301	351,840	1,098,167	0	0	12,794	43,713
Labor & Exp Oper WT	2	1,347,307	1,197,217	41,767	104,282	0	0	943	3,099
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	445,209	382,301	14,692	45,857	0	0	534	1,825
Misc Exp Oper WT	2	32,051	28,481	994	2,481	0	0	22	74
Rents Oper WT	2	3,199	2,843	99	248	0	0	2	7
TOTAL WT EXPENSE - OPERATION		12,575,342	10,842,349	412,050	1,257,671	0	0	14,356	48,916
Super & Eng Maint WT	2	1,012,212	899,452	31,379	78,345	0	0	709	2,328
Struct & Improve Maint WT	2	2,389	2,123	74	185	0	0	2	5
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	751,341	667,642	23,292	58,154	0	0	526	1,728
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1,765,942	1,569,216	54,744	136,684	0	0	1,236	4,062
TOTAL WT EXPENSE		14,341,284	12,411,565	466,794	1,394,355	0	0	15,592	52,978
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	791,743	704,968	17,814	27,078	0	0	13,064	28,819
Storage Facility Exp	5	22,916	18,514	637	1,171	0	0	580	2,014
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	2,538,873	2,202,980	75,912	102,824	0	0	35,036	122,120
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	450,436	438,364	0	11,892	0	0	225	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	394,221	373,248	0	631	0	0	20,342	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	1,418,585	1,263,108	31,918	48,516	0	0	23,407	51,636
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	5,501	4,898	124	188	0	0	91	200
TOTAL T & D EXPENSE OPERATION		5,622,275	5,006,081	126,406	192,299	0	0	92,744	204,790

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Super & Eng Maint TD	12	35,681	25,837	503	863	0	0	521	7,957
Struct & Improve Maint TD	12	14,734	10,669	208	357	0	0	215	3,286
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	37,809	30,546	1,051	1,932	0	0	957	3,323
TD Main Maint TD	7	1,109,874	963,038	33,185	44,950	0	0	15,316	53,385
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	76	0	0	0	0	0	0	76
Services Maint TD	10	368,952	349,324	0	590	0	0	19,038	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	425,554	414,149	0	11,235	0	0	213	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	484,369	0	0	0	0	0	0	484,369
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	5,016,977	3,632,793	70,739	121,411	0	0	73,248	1,118,786
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
Permits TD	12	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		7,494,026	5,426,355	105,687	181,338	0	0	109,507	1,671,182
TOTAL T & D EXPENSE		13,116,301	10,432,436	232,092	373,637	0	0	202,252	1,875,972
CUSTOMER ACCOUNTS									
Supervision CA	13	24,784	24,497	0	12	0	0	275	0
Meter Reading Exp CA	14	1,317,877	1,317,218	0	659	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,482,494	2,453,697	0	1,241	0	0	27,556	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,447,685	1,430,892	0	724	0	0	16,069	0
Misc Cust Accts Exp CA	13	59,550	58,859	0	30	0	0	661	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		5,332,390	5,285,163	0	2,666	0	0	44,561	0

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection	
								Rate F	Rate E
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	3,399,446	2,922,844	57,451	114,561	0	0	36,034	268,216
Other Supplies & Exp AG	15	1,169	1,005	20	39	0	0	12	92
Other Supplies & Exp AG	15	554,389	476,664	9,369	18,683	0	0	5,877	43,741
Other Supplies & Exp AG	15	1,164,490	1,001,229	19,680	39,243	0	0	12,344	91,878
Mgmt Fees-Coporate/Shared Service Center	15	21,672,947	18,634,400	366,273	730,378	0	0	229,733	1,709,996
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	1,335,765	1,148,491	22,574	45,015	0	0	14,159	105,392
Outside Services AG	15	599,404	515,368	10,130	20,200	0	0	6,354	47,293
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	1,552,997	1,335,267	26,246	52,336	0	0	16,462	122,531
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	825,371	709,654	13,949	27,815	0	0	8,749	65,122
Injuries & Damages	16	110,015	93,755	1,947	3,851	0	0	1,177	9,285
Employee Pension & Benefits	16	3,330,889	2,838,584	58,957	116,581	0	0	35,641	281,127
Employee Pension & Benefits	16	4,844,526	4,128,505	85,748	169,558	0	0	51,836	408,878
Employee Pension & Benefits	16	2,622,537	2,234,926	46,419	91,789	0	0	28,061	221,342
Reg Commision Exp	15	142,409	122,443	2,407	4,799	0	0	1,510	11,236
Rents AG	15	230,523	198,204	3,896	7,769	0	0	2,444	18,188
Goodwill Advertising Expense	15	14,721	12,657	249	496	0	0	156	1,161
Misc Exp AG	15	485,763	417,659	8,209	16,370	0	0	5,149	38,327
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		42,887,361	36,791,652	733,523	1,459,484	0	0	455,697	3,443,807
General Plant Maint AG	15	(329,688)	(283,466)	(5,572)	(11,110)	0	0	(3,495)	(26,012)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(329,688)	(283,466)	(5,572)	(11,110)	0	0	(3,495)	(26,012)
TOTAL A & G EXPENSE		42,557,673	36,508,187	727,951	1,448,374	0	0	452,202	3,417,794
Total Operation & Maintenance Expenses		83,804,609	71,956,922	1,700,666	4,027,407	0	0	727,118	5,389,417

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	145,679	129,450	4,516	11,276	0	0	102	335
Struct & Imp P	6	38,535	33,872	1,183	2,952	0	0	119	408
Struct & Imp Pumps (STL)	6	91,519	80,445	2,810	7,010	0	0	284	970
Struct & Imp Pump Boosters	6	62,368	54,821	1,915	4,777	0	0	193	661
Struct & Imp WT	2	42,534	37,796	1,319	3,292	0	0	30	98
Struct & Imp WT Nth Plt (ST	2	169,306	150,445	5,248	13,104	0	0	119	389
Struct & Imp WT Ctrl Plt 1	2	51,002	45,320	1,581	3,948	0	0	36	117
Struct & Imp WT Ctrl Plt 3	2	401,370	356,657	12,442	31,066	0	0	281	923
Struct & Imp WT Sth Plt (ST	2	75,128	66,759	2,329	5,815	0	0	53	173
Struct & Imp WT Meramec (ST	2	178,022	158,190	5,519	13,779	0	0	125	409
Struct & Imp TD	7	141,012	122,356	4,216	5,711	0	0	1,946	6,783
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	77,119	66,307	1,303	2,599	0	0	817	6,085
Struct & Imp Leasehold	15	17,316	14,888	293	584	0	0	184	1,366
Struct & Imp AG	15	63,346	54,465	1,071	2,135	0	0	671	4,998
Struct & Imp Store,Shop,Gar	15	8,006	6,884	135	270	0	0	85	632
Struct & Imp Misc	15	40,507	34,828	685	1,365	0	0	429	3,196
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	12	11	0	1	0	0	0	0
Supply Mains Nth Plt (STL)	2	4,434	3,940	137	343	0	0	3	10
Supply Mains Ctrl Plt (STL)	2	72,438	64,368	2,246	5,607	0	0	51	167
Supply Mains Sth Plt (STL)	2	6,090	5,412	189	471	0	0	4	14
Supply Mains Meramec Plt (S	2	23,518	20,898	729	1,820	0	0	16	54
Power Generation Equip Othe	6	25,999	22,853	798	1,992	0	0	81	276
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	175,459	154,228	5,387	13,440	0	0	544	1,860
Pump Equip Elec Pre46 (STL)	6	22,903	20,132	703	1,754	0	0	71	243
Pump Equip Elec Post46 (STL)	6	716,667	629,950	22,002	54,897	0	0	2,222	7,597
Pump Equip Elec Boosters Po	6	39,342	34,582	1,208	3,014	0	0	122	417
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	50,051	43,995	1,537	3,834	0	0	155	531
Pump Equip Hydraulic	6	2,081	1,829	64	159	0	0	6	22
Pump Equip Other	6	19,283	16,950	592	1,477	0	0	60	204
WT Equip Non-Media	2	189,745	168,607	5,882	14,686	0	0	133	436
WT Equip Non-Med North (STL	2	234,215	208,123	7,261	18,128	0	0	164	539
WT Equip Non Media Ctrl 1 &	2	68,860	61,189	2,135	5,330	0	0	48	158
WT Equip Non Media Ctrl 3 (	2	688,318	611,639	21,338	53,276	0	0	482	1,583
WT Equip Non Media Sth (STL	2	201,370	178,937	6,242	15,586	0	0	141	463
WT Equip Non Media Mer (STL	2	328,482	291,889	10,183	25,425	0	0	230	756
WT Equip Filter Media	2	37,013	32,890	1,147	2,865	0	0	26	85
Dist Reservoirs & Standpipe	5	40,544	32,755	1,127	2,072	0	0	1,026	3,564
Elevated Tanks & Standpipes	5	60,963	49,252	1,695	3,115	0	0	1,542	5,359
Ground Level Facilities	5	215,222	173,878	5,983	10,998	0	0	5,445	18,918

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Rate A & K	Rate B	Rate J	Rate D	Other	Fire Protection	
								Rate F	Rate E
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TD Mains Not Classified by	7	236,995	205,641	7,086	9,598	0	0	3,271	11,399
TD Mains 4 & Less "	4	25,449	22,082	761	1,031	0	0	351	1,224
TD Mains 6 to 8" "	4	167,620	145,444	5,012	6,789	0	0	2,313	8,063
TD Mains 10 to 16" "	3	268,249	229,702	8,021	20,011	0	0	2,334	8,182
TD Mains 18 & Grtr "	3	155,853	133,457	4,660	11,627	0	0	1,356	4,754
TD Mains AC 4 (STL) "	4	36,620	31,775	1,095	1,483	0	0	505	1,761
TD Mains CI <10 1900-28 (S"	4	37,986	32,960	1,136	1,538	0	0	524	1,827
TD Mains CI <10 1929-56 (S"	4	223,545	193,970	6,684	9,054	0	0	3,085	10,753
TD Mains CI <10 1957-93 (S"	4	717,228	622,339	21,445	29,048	0	0	9,898	34,499
TD Mains CI 12 (STL) "	3	185,204	158,590	5,538	13,816	0	0	1,611	5,649
TD Mains CI 16 (STL) "	3	269,268	230,574	8,051	20,087	0	0	2,343	8,213
TD Mains DI 6-8 (STL) "	4	4,507,080	3,910,793	134,762	182,537	0	0	62,198	216,791
TD Mains DI 12 (STL) "	3	1,103,483	944,912	32,994	82,320	0	0	9,600	33,656
TD Mains DI 16 & >(STL)	3	1,654,164	1,416,461	49,460	123,401	0	0	14,391	50,452
T & D Mains - PL 12 (STL)	4	31,231	27,099	934	1,265	0	0	431	1,502
TD Mains LJ 20 (STL) "	3	61,999	53,090	1,854	4,625	0	0	539	1,891
Fire Mains	8	4,972	0	0	0	0	0	0	4,972
Services	10	193,293	183,010	0	309	0	0	9,974	0
Meters Bronze Case	9	157,143	152,932	0	4,149	0	0	79	0
Meters Plastic Case	9	2	2	0	0	0	0	0	0
Meters Other	9	924,771	899,987	0	24,414	0	0	462	0
Meters Other-Rem Rdr Unts	9	96,416	93,832	0	2,545	0	0	48	0
Meter Vault	9	1,388	1,351	0	37	0	0	1	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	898,623	0	0	0	0	0	0	898,623
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	73,474	63,173	1,242	2,476	0	0	779	5,797
Comp & Periph Equip	15	1,109,555	953,995	18,751	37,392	0	0	11,761	87,544
Computer Software	15	1,485,239	1,277,008	25,101	50,053	0	0	15,744	117,185
Comp Software Personal	15	40,836	35,111	690	1,376	0	0	433	3,222
Data Handling Equipment	15	974	837	16	33	0	0	10	77
Other Office Equipment	15	11,271	9,691	190	380	0	0	119	889
Trans Equip Lt Duty Trks	15	14,631	12,580	247	493	0	0	155	1,154
Trans Equip Hvy Duty Trks	15	352,530	303,105	5,958	11,880	0	0	3,737	27,815
Trans Equip Autos	15	155,078	133,336	2,621	5,226	0	0	1,644	12,236
Trans Equip Other	15	20,644	17,750	349	696	0	0	219	1,629
Stores Equipment	15	8,361	7,189	141	282	0	0	89	660
Tools,Shop,Garage Equip	15	85,911	73,866	1,452	2,895	0	0	911	6,778
Tools,Shop,Garage Equip Oth	15	174,894	150,374	2,956	5,894	0	0	1,854	13,799
Laboratory Equipment	2	78,015	69,324	2,418	6,038	0	0	55	179
Laboratory Equip Other	2	18,489	16,429	573	1,431	0	0	13	43
Power Operated Equipment	15	70,608	60,709	1,193	2,379	0	0	748	5,571
Comm Equip Non-Telephone	15	73,459	63,160	1,241	2,476	0	0	779	5,796
Remote Control & Instrument	15	71,927	61,843	1,216	2,424	0	0	762	5,675
Comm Equip Telephone	15	10,905	9,376	184	367	0	0	116	860

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Misc Equipment	15	58,393	50,206	987	1,968	0	0	619	4,607
Other Tangible Property	17	43,984	36,713	1,152	2,327	0	0	409	3,382
Total Depreciation Expense		20,743,538	17,337,573	503,319	1,038,141	0	0	184,314	1,679,907
Amort-Other UP	18	285,748	238,600	7,458	15,059	0	0	2,657	21,974
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,110,055	940,106	25,420	55,392	0	0	9,990	79,036
Property Taxes	18	9,308,206	7,772,352	242,944	490,542	0	0	86,566	715,801
FUTA	16	1,413,411	1,204,509	25,017	49,469	0	0	15,123	119,292
FICA	16	(202,710)	(172,749)	(3,588)	(7,095)	0	0	(2,169)	(17,109)
SUTA	16	47,220	40,241	836	1,653	0	0	505	3,985
Other Taxes & Licenses	15	408,429	351,167	6,902	13,764	0	0	4,329	32,225
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		12,084,611	10,135,625	297,532	603,725	0	0	114,346	933,231
Income Taxes	18	5,858,740	4,892,048	152,913	308,756	0	0	54,486	450,537
Utility Income Available for Return	18	48,208,077	40,253,744	1,258,231	2,540,566	0	0	448,335	3,707,201
Total Cost of Service		170,985,323	144,814,511	3,920,120	8,533,654	0	0	1,531,257	12,182,267
Less: Other Water Revenues	19	(1,518,285)	(1,518,285)				0		
Contract Sales	19	(2,857,900)	(2,420,356)	(65,446)	(142,609)	0	0	(25,721)	(203,482)
Revenue Contribution	19								
Total Other Water Revenues		(4,376,185)	(3,938,641)	(65,446)	(142,609)	0	0	(25,721)	(203,482)
Total Cost of Service Related to Sales of Water		\$ 166,609,138	\$ 140,875,871	\$ 3,854,674	\$ 8,391,045	\$ -	\$ -	\$ 1,505,536	\$ 11,978,785
Reallocation of Public Fire	20		11,030,208	298,587	649,990	0			(11,978,785)
Reallocation of Rate D			0	0	0	0			
Total		\$ 166,609,138	\$ 151,906,079	\$ 4,153,261	\$ 9,041,035	\$ -	\$ -	\$ 1,505,536	\$ -
		\$ 4,376,185	\$ 3,938,641	\$ -	\$ -	\$ -	\$ -	\$ 25,721	195
		\$ 170,985,323	\$ 155,844,719	\$ 4,153,261	\$ 9,041,035	\$ -	\$ -	\$ 1,531,257	\$ 61,429.67
	19		0	0	0	0	0	0	0
		\$ 170,985,323	\$ 155,844,719	\$ 4,153,261	\$ 9,041,035	\$ -	\$ -	\$ 1,531,257	

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
RATE BASE									
Organization	17	\$ 200,942	\$ 167,726	\$ 5,265	\$ 10,630	\$ -	\$ -	\$ 1,869	\$ 15,452
Franchises	17	12,572	10,494	329	665	0	0	117	967
Land & Ld Rights SS	2	96,668	85,899	2,997	7,482	0	0	68	222
Land & Ld Rights P	6	285,782	251,202	8,774	21,891	0	0	886	3,029
Land & Ld Rights WT	2	1,872,125	1,663,570	58,036	144,902	0	0	1,310	4,306
Land & Ld Rights TD	7	4,304,114	3,734,680	128,693	174,317	0	0	59,397	207,028
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	3,037,968	2,699,538	94,177	235,139	0	0	2,127	6,987
Struct & Imp P	6	1,738,975	1,528,559	53,387	133,205	0	0	5,391	18,433
Struct & Imp Pumps (STL)	6	2,484,687	2,184,040	76,280	190,327	0	0	7,703	26,338
Struct & Imp Pump Boosters	6	2,565,624	2,255,183	78,765	196,527	0	0	7,953	27,196
Struct & Imp WT	2	2,313,685	2,055,940	71,724	179,079	0	0	1,620	5,321
Struct & Imp WT Nth Plt (ST	2	7,354,271	6,535,005	227,982	569,221	0	0	5,148	16,915
Struct & Imp WT Ctrl Plt 1	2	756,574	672,292	23,454	58,559	0	0	530	1,740
Struct & Imp WT Ctrl Plt 3	2	12,636,566	11,228,853	391,734	978,070	0	0	8,846	29,064
Struct & Imp WT Sth Plt (ST	2	3,062,763	2,721,571	94,946	237,058	0	0	2,144	7,044
Struct & Imp WT Meramec (ST	2	6,093,892	5,415,032	188,911	471,667	0	0	4,266	14,016
Struct & Imp TD	7	2,826,149	2,452,249	84,502	114,459	0	0	39,001	135,938
Struct & Imp TD Spec Cross	7	(93,995)	(81,559)	(2,810)	(3,807)	0	0	(1,297)	(4,521)
Struct & Imp SCADA	15	2,795,850	2,403,872	47,250	94,220	0	0	29,636	220,593
Struct & Imp Leasehold	15	(86,673)	(74,521)	(1,465)	(2,921)	0	0	(919)	(6,838)
Struct & Imp Leasehold	15	2,584,329	2,222,006	43,675	87,092	0	0	27,394	203,904
Struct & Imp Store,Shop,Gar	15	307,025	263,980	5,189	10,347	0	0	3,254	24,224
Struct & Imp Misc	15	1,344,845	1,156,298	22,728	45,321	0	0	14,255	106,108
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	2,898	2,575	90	224	0	0	2	7
Supply Mains Nth Plt (STL)	2	71,660	63,677	2,221	5,546	0	0	50	165
Supply Mains Ctrl Plt (STL)	2	1,983,544	1,762,577	61,490	153,526	0	0	1,388	4,562
Supply Mains Sth Plt (STL)	2	2,121	1,885	66	164	0	0	1	5
Supply Mains Meramec Plt (S	2	567,440	504,227	17,591	43,920	0	0	397	1,305
Power Generation Equip Othe	6	1,198,427	1,053,417	36,792	91,800	0	0	3,715	12,703
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	5,660,005	4,975,144	173,762	433,556	0	0	17,546	59,996
Pump Equip Elec Pre46 (STL)	6	812,484	714,173	24,943	62,236	0	0	2,519	8,612
Pump Equip Elec Post46 (STL)	6	13,532,002	11,894,630	415,432	1,036,551	0	0	41,949	143,439
Pump Equip Elec Boosters Po	6	(279,285)	(245,492)	(8,574)	(21,393)	0	0	(866)	(2,960)
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	60,383	53,077	1,854	4,625	0	0	187	640
Pump Equip Diesel Ctrl Plt	6	487,296	428,333	14,960	37,327	0	0	1,511	5,165
Pump Equip Hydraulic	6	76,651	67,376	2,353	5,871	0	0	238	813
Pump Equip Other	6	685,903	602,909	21,057	52,540	0	0	2,126	7,271
WT Equip Non-Media	2	6,202,057	5,511,148	192,264	480,039	0	0	4,341	14,265
WT Equip Non-Med North (STL	2	3,931,672	3,493,684	121,882	304,311	0	0	2,752	9,043
WT Equip Non Media Ctrl 1 &	2	40,578	36,058	1,258	3,141	0	0	28	93
WT Equip Non Media Ctrl 3 (	2	12,987,243	11,540,464	402,605	1,005,213	0	0	9,091	29,871

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
WT Equip Non Media Sth (STL)	2	4,764,936	4,234,122	147,713	368,806	0	0	3,335	10,959
WT Equip Non Media Mer (STL)	2	6,487,249	5,764,569	201,105	502,113	0	0	4,541	14,921
WT Equip Filter Media	2	1,339,624	1,190,390	41,528	103,687	0	0	938	3,081
Dist Reservoirs & Standpipe	5	1,017,408	821,964	28,284	51,990	0	0	25,740	89,430
Elevated Tanks & Standpipes	5	1,748,378	1,412,515	48,605	89,342	0	0	44,234	153,682
Ground Level Facilities	5	4,179,998	3,377,020	116,204	213,598	0	0	105,754	367,422
TD Mains Not Classified by	7	10,735,714	9,315,379	320,998	434,796	0	0	148,153	516,388
T & D Mains AC 4 (STL)	4	3,571,853	3,099,297	106,798	144,660	0	0	49,292	171,806
T & D Mains Galv 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains 10 to 16"	3	17,978,999	15,395,417	537,572	1,341,233	0	0	156,417	548,359
CI-10" & Smaller-1900-1928	3	1,312,874	1,124,214	39,255	97,940	0	0	11,422	40,043
CI-10" & Smaller 1929-1956	4	3,340,046	2,898,158	99,867	135,272	0	0	46,093	160,656
CI-10" & Smaller-1957-1993	4	19,468,517	16,892,832	582,109	788,475	0	0	268,666	936,436
T & D Mains - DI 6-8 (STL)	4	250,319,094	217,201,878	7,484,541	10,137,923	0	0	3,454,403	12,040,348
TD Mains	4	10,458,350	9,074,710	312,705	423,563	0	0	144,325	503,047
TD Mains 18 & Grtr "	3	41,715,756	35,721,202	1,247,301	3,111,995	0	0	362,927	1,272,331
CI-12" (STL)	3	7,634,063	6,537,048	228,258	569,501	0	0	66,416	232,839
CI-16" (STL)	4	9,516,599	8,257,553	284,546	385,422	0	0	131,329	457,748
TD Mains DI 12 (STL) "	3	67,673,997	57,949,244	2,023,453	5,048,480	0	0	588,764	2,064,057
TD Mains DI 16 & >(STL)	3	99,996,060	85,626,626	2,989,882	7,459,706	0	0	869,966	3,049,880
T & D Mains - PL 12 (STL)	4	2,173,262	1,885,739	64,981	88,017	0	0	29,991	104,534
TD Mains LJ 20 (STL) "	3	2,738,867	2,345,292	81,892	204,319	0	0	23,828	83,535
Fire Mains	8	273,922	0	0	0	0	0	0	273,922
Services	10	4,728,627	4,477,064	0	7,566	0	0	243,997	0
Meters Bronze Case	9	5,978,859	5,818,626	0	157,842	0	0	2,989	0
Meters Plastic Case	9	91	89	0	2	0	0	0	0
Meters Other	9	32,339,050	31,472,363	0	853,751	0	0	16,170	0
Meters Other-Rem Rdr Unts	9	2,157,393	2,099,575	0	56,955	0	0	1,079	0
Meter Vault	9	58,003	56,449	0	1,531	0	0	29	0
Meter Installations	9	3,822,299	3,719,861	0	100,909	0	0	1,911	0
Meter Installation Other	9	6,116,513	5,952,590	0	161,476	0	0	3,058	0
Hydrants	8	34,317,861	0	0	0	0	0	0	34,317,861
Other P/E Intangible	15	270,697	232,745	4,575	9,122	0	0	2,869	21,358
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	758,161	651,867	12,813	25,550	0	0	8,037	59,819
Comp & Periph Equip	15	4,065,341	3,495,380	68,704	137,002	0	0	43,093	320,755
Computer Software	15	2,129,956	1,831,336	35,996	71,780	0	0	22,578	168,054
Comp Software Personal	15	98,459	84,655	1,664	3,318	0	0	1,044	7,768
Data Handling Equipment	15	12,714	10,931	215	428	0	0	135	1,003
Other Office Equipment	15	76,848	66,074	1,299	2,590	0	0	815	6,063
Trans Equip Lt Duty Trks	15	(17,382)	(14,945)	(294)	(586)	0	0	(184)	(1,371)
Trans Equip Hvy Duty Trks	15	(222,043)	(190,913)	(3,753)	(7,483)	0	0	(2,354)	(17,519)
Trans Equip Autos	15	394,401	339,106	6,665	13,291	0	0	4,181	31,118
Trans Equip Other	15	357,184	307,107	6,036	12,037	0	0	3,786	28,182
Stores Equipment	15	523,309	449,941	8,844	17,636	0	0	5,547	41,289
Tools,Shop,Garage Equip	15	732,566	629,860	12,380	24,687	0	0	7,765	57,799
Tools,Shop,Garage Equip Oth	15	1,537,258	1,321,734	25,980	51,806	0	0	16,295	121,290

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Laboratory Equipment	2	424,643	377,338	13,164	32,867	0	0	297	977
Laboratory Equip Other	2	104,234	92,622	3,231	8,068	0	0	73	240
Power Operated Equipment	15	223,983	192,581	3,785	7,548	0	0	2,374	17,672
Comm Equip Non-Telephone	15	406,763	349,735	6,874	13,708	0	0	4,312	32,094
Remote Control & Instrument	15	1,025,337	881,585	17,328	34,554	0	0	10,869	80,899
Comm Equip Telephone	15	58,243	50,077	984	1,963	0	0	617	4,595
Misc Equipment	15	673,296	578,900	11,379	22,690	0	0	7,137	53,123
Other Tangible Property	17	535,868	447,289	14,040	28,347	0	0	4,984	41,208
Total Utility Plant in Service		778,651,915	649,918,566	20,426,073	41,204,446	0	0	7,257,710	59,848,162
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	3,088,335	2,655,350	52,193	104,077	0	0	32,736	243,670
Materials and Supplies	15	3,139,492	2,699,335	53,057	105,801	0	0	33,279	247,706
Prepayments	15	1,152,344	990,785	19,475	38,834	0	0	12,215	90,920
OPEB Tracker	16	919,489	783,589	16,275	32,182	0	0	9,839	77,605
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	1,264,932	1,055,839	33,141	66,915	0	0	11,764	97,273
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0
Interest Expense Offset	17	2,325,967	1,941,485	60,940	123,044	0	0	21,631	178,867
Income Tax Offset	17	(202,408)	(168,950)	(5,303)	(10,707)	0	0	(1,882)	(15,565)
Ciac	17	128,438,052	107,207,242	3,365,077	6,794,373	0	0	1,194,474	9,876,886
Customer Advances	17	56,293,232	46,987,961	1,474,883	2,977,912	0	0	523,527	4,328,950
Deferred Income Taxes	17	66,837,645	55,789,382	1,751,146	3,535,711	0	0	621,590	5,139,815
Tank Painting Tracker	17	386,598	322,693	10,129	20,451	0	0	3,595	29,729
Pensions	16	4,165,186	3,549,572	73,724	145,782	0	0	44,567	351,542
Total Other Rate Base Elements		267,808,864	223,814,283	6,904,737	13,934,374	0	0	2,507,335	20,647,397
Total Original Cost Measure of Value		\$ 1,046,460,779	\$ 873,732,849	\$ 27,330,810	\$ 55,138,820	\$ -	\$ -	\$ 9,765,045	\$ 80,495,559

MISSOURI-AMERICAN WATER COMPANY
 ST. LOUIS METRO AREA DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
T&D OP BASIS FOR FACTOR 11		3,406,446	3,033,107	76,549	116,518	0	0	56,183	124,134	45.0
	FACTOR 11		0.8904	0.0225	0.0342	0.0000	0.0000	0.0165	0.0364	1.0000
T&D Mnt BASIS FOR FACTOR 12		2,426,634	1,757,056	34,236	58,707	0	0	35,524	541,153	42.6
	FACTOR 12		0.7241	0.0141	0.0242	0.0000	0.0000	0.0146	0.2230	1.0000
A&G BASIS FOR FACTOR 15		24,085,438	20,712,157	406,386	811,399	0	0	254,322	1,901,261	87.6
	FACTOR 15		0.8598	0.0169	0.0337	0.0000	0.0000	0.0106	0.0789	0.9999
LABOR BASIS FOR FACTOR 16		25,376,186	21,626,444	448,047	888,738	0	0	270,417	2,142,320	(219.4)
	FACTOR 16		0.8522	0.0177	0.0350	0.0000	0.0000	0.0107	0.0844	1.0000
UPIS BASIS FOR FACTOR 17		777,902,533	649,293,057	20,406,439	41,164,804	0	0	7,250,741	59,790,535	3,042.2
	FACTOR 17		0.8347	0.0262	0.0529	0.0000	0.0000	0.0093	0.0769	1.0000
RATE BASE BASIS FOR FACTOR 18		1,046,460,779	873,732,849	27,330,810	55,138,820	0	0	9,765,045	80,495,559	2,304.2
	FACTOR 18		0.8350	0.0261	0.0527	0.0000	0.0000	0.0093	0.0769	1.0000
TOTAL COS BASIS FOR FACTOR 19		169,732,859	143,751,963	3,892,293	8,473,463	0	0	1,519,757	12,091,995	(3,388.5)
	FACTOR 19		0.8469	0.0229	0.0499	0.0000	0.0000	0.0090	0.0712	0.9999
COS w/o Fire Factor 20		157,268,285	144,814,511	3,920,120 #	8,533,654	0 #	0			
	FACTOR 20		0.9208	0.0249	0.0543	0.0000	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Rate A	4 Rate B	6 Rate J	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.8587	0.0330	0.1030	-	-	0.0012	0.0041	1.0000
2	0.8886	0.0310	0.0774	-	-	0.0007	0.0023	1.0000
3	0.8563	0.0299	0.0746	-	-	0.0087	0.0305	1.0000
4	0.8677	0.0299	0.0405	-	-	0.0138	0.0481	1.0000
5	0.8079	0.0278	0.0511	-	-	0.0253	0.0879	1.0000
6	0.8790	0.0307	0.0766	-	-	0.0031	0.0106	1.0000
7	0.8677	0.0299	0.0405	-	-	0.0138	0.0481	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9732	-	0.0264	-	-	0.0005	-	1.0001
10	0.9468	-	0.0016	-	-	0.0516	-	1.0000
11	0.8904	0.0225	0.0342	-	-	0.0165	0.0364	1.0000
12	0.7241	0.0141	0.0242	-	-	0.0146	0.2230	1.0000
13	0.9884	-	0.0005	-	-	0.0111	-	1.0000
14	0.9995	-	0.0005	-	-	-	-	1.0000
15	0.8598	0.0169	0.0337	-	-	0.0106	0.0789	0.9999
16	0.8522	0.0177	0.0350	-	-	0.0107	0.0844	1.0000
17	0.8347	0.0262	0.0529	-	-	0.0093	0.0769	1.0000
18	0.8350	0.0261	0.0527	-	-	0.0093	0.0769	1.0000
19	0.8469	0.0229	0.0499	-	-	0.0090	0.0712	0.9999
20	0.9208	0.0249	0.0543	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	277,436	155,031	121,572	0	0	0	0	832
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	211,597	210,476	0	0	0	0	0	1,121
TOTAL SS EXPENSE - OPERATION		489,033	365,507	121,572	0	0	0	0	1,954
Misc Exp Oper SS	2	266,898	149,143	116,955	0	0	0	0	801
Misc Exp Oper SS	2	11	6	5	0	0	0	0	0
Rents Oper SS	2	91	51	40	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	205	115	90	0	0	0	0	1
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	23,997	13,410	10,515	0	0	0	0	72
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	348,964	195,001	152,916	0	0	0	0	1,047
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		640,166	357,725	280,521	0	0	0	0	1,920
TOTAL SS EXPENSE		1,129,199	723,232	402,093	0	0	0	0	3,874
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	9,738	5,382	4,222	0	0	0	0	133
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	5,842,877	5,811,910	0	0	0	0	0	30,967
Labor & Exp Oper Pump	6	925,693	511,631	401,380	0	0	0	0	12,682
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	23,388	12,927	10,141	0	0	0	0	320
Rents Oper P	6	186	103	81	0	0	0	0	3
TOTAL PUMPING EXPENSE - OPERATION		6,801,882	6,341,952	415,825	0	0	0	0	44,106
Super & Eng Maint P	6	15,598	8,621	6,763	0	0	0	0	214
Struct & Improve Maint P	6	384,156	212,323	166,570	0	0	0	0	5,263
Power Prod Equip Maint P	6	76,921	42,514	33,353	0	0	0	0	1,054
Pump Equip Maint P	6	49,205	27,196	21,335	0	0	0	0	674
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		525,880	290,654	228,022	0	0	0	0	7,205
TOTAL PUMPING EXPENSES		7,327,762	6,632,606	643,846	0	0	0	0	51,310
WATER TREATMENT									

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Super & Eng Oper WT	2	85,761	47,923	37,580	0	0	0	0	257
Chemicals	1	10,661,815	10,605,307	0	0	0	0	0	56,508
Labor & Exp Oper WT	2	1,347,307	752,875	590,390	0	0	0	0	4,042
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	445,209	442,849	0	0	0	0	0	2,360
Misc Exp Oper WT	2	32,051	17,910	14,045	0	0	0	0	96
Rents Oper WT	2	3,199	1,788	1,402	0	0	0	0	10
TOTAL WT EXPENSE - OPERATION		12,575,342	11,868,653	643,417	0	0	0	0	63,272
Super & Eng Maint WT	2	1,012,212	565,624	443,551	0	0	0	0	3,037
Struct & Improve Maint WT	2	2,389	1,335	1,047	0	0	0	0	7
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	751,341	419,849	329,238	0	0	0	0	2,254
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1,765,942	986,808	773,836	0	0	0	0	5,298
TOTAL WT EXPENSE		14,341,284	12,855,461	1,417,253	0	0	0	0	68,570
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	791,743	165,237	0	393,021	104,668	86,933	0	41,883
Storage Facility Exp	5	22,916	6,013	0	14,309	0	0	0	2,594
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	2,538,873	704,791	0	1,676,926	0	0	0	157,156
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	450,436	0	0	0	450,211	0	0	225
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	394,221	0	0	0	0	373,879	0	20,342
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	1,418,585	296,059	0	704,186	187,537	155,761	0	75,043
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	5,501	1,148	0	2,731	727	604	0	291
TOTAL T & D EXPENSE OPERATION		5,622,275	1,173,248	0	2,791,172	743,143	617,177	0	297,535
Super & Eng Maint TD	12	35,681	4,678	0	11,125	6,255	5,145	0	8,478
Struct & Improve Maint TD	12	14,734	1,932	0	4,594	2,583	2,125	0	3,501
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	37,809	9,921	0	23,608	0	0	0	4,280
TD Main Maint TD	7	1,109,874	308,101	0	733,072	0	0	0	68,701
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	76	0	0	0	0	0	0	76
Services Maint TD	10	368,952	0	0	0	0	349,914	0	19,038
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	425,554	0	0	0	425,341	0	0	213
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	484,369	0	0	0	0	0	0	484,369
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	5,016,977	657,726	0	1,564,293	879,476	723,448	0	1,192,034
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
Permits TD	12	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		7,494,026	982,357	0	2,336,693	1,313,655	1,080,632	0	1,780,689
TOTAL T & D EXPENSE		13,116,301	2,155,605	0	5,127,864	2,056,798	1,697,809	0	2,078,224
CUSTOMER ACCOUNTS									
Supervision CA	13	24,784	0	0	0	0	0	24,509	275
Meter Reading Exp CA	14	1,317,877	0	0	0	0	0	1,317,877	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,482,494	0	0	0	0	0	2,454,938	27,556
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,447,685	0	0	0	0	0	1,431,616	16,069
Misc Cust Accts Exp CA	13	59,550	0	0	0	0	0	58,889	661
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		5,332,390	0	0	0	0	0	5,287,829	44,561
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	3,399,446	747,538	347,763	723,742	290,313	239,661	746,178	304,250
Other Supplies & Exp AG	15	1,169	257	120	249	100	82	257	105
Other Supplies & Exp AG	15	554,389	121,910	56,714	118,029	47,345	39,084	121,688	49,618
Other Supplies & Exp AG	15	1,164,490	256,071	119,127	247,920	99,447	82,097	255,606	104,222
Mgmt Fees-Coporate/Shared Service Center	15	21,672,947	4,765,881	2,217,142	4,614,170	1,850,870	1,527,943	4,757,212	1,939,729
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	1,335,765	293,735	136,649	284,384	114,074	94,171	293,200	119,551
Outside Services AG	15	599,404	131,809	61,319	127,613	51,189	42,258	131,569	53,647
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	1,552,997	341,504	158,872	330,633	132,626	109,486	340,883	138,993
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	825,371	181,499	84,435	175,721	70,487	58,189	181,169	73,871
Injuries & Damages	16	110,015	25,094	11,420	25,050	10,055	8,295	19,638	10,462
Employee Pension & Benefits	16	3,330,889	759,776	345,746	758,443	304,443	251,149	594,564	316,768
Employee Pension & Benefits	16	4,844,526	1,105,036	502,862	1,103,099	442,790	365,277	864,748	460,714
Employee Pension & Benefits	16	2,622,537	598,201	272,219	597,152	239,700	197,739	468,123	249,403
Reg Commision Exp	15	142,409	31,316	14,568	30,319	12,162	10,040	31,259	12,746
Rents AG	15	230,523	50,692	23,583	49,078	19,687	16,252	50,600	20,632
Goodwill Advertising Exp	15	14,721	3,237	1,506	3,134	1,257	1,038	3,231	1,318
Misc Exp AG	15	485,763	106,819	49,694	103,419	41,484	34,246	106,625	43,476
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		42,887,361	9,520,376	4,403,739	9,292,157	3,728,028	3,077,008	8,966,549	3,899,503
General Plant Maint AG	15	(329,688)	(72,498)	(33,727)	(70,191)	(28,155)	(23,243)	(72,367)	(29,507)

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(329,688)	(72,498)	(33,727)	(70,191)	(28,155)	(23,243)	(72,367)	(29,507)
TOTAL A & G EXPENSE		42,557,673	9,447,878	4,370,012	9,221,966	3,699,873	3,053,765	8,894,183	3,869,996
Total Operation & Maintenance Expenses		83,804,609	31,814,781	6,833,204	14,349,831	5,756,671	4,751,574	14,182,011	6,116,536
DEPRECIATION EXPENSE									
Struct & Imp SS	2	145,679	81,405	63,837	0	0	0	0	437
Struct & Imp P	6	38,535	21,298	16,709	0	0	0	0	528
Struct & Imp Pumps (STL)	6	91,519	50,583	39,683	0	0	0	0	1,254
Struct & Imp Pump Boosters	6	62,368	34,471	27,043	0	0	0	0	854
Struct & Imp WT	2	42,534	23,768	18,638	0	0	0	0	128
Struct & Imp WT Nth Plt (ST	2	169,306	94,608	74,190	0	0	0	0	508
Struct & Imp WT Ctrl Plt 1	2	51,002	28,500	22,349	0	0	0	0	153
Struct & Imp WT Ctrl Plt 3	2	401,370	224,286	175,880	0	0	0	0	1,204
Struct & Imp WT Sth Plt (ST	2	75,128	41,982	32,921	0	0	0	0	225
Struct & Imp WT Meramec (ST	2	178,022	99,479	78,009	0	0	0	0	534
Struct & Imp TD	7	141,012	39,145	0	93,138	0	0	0	8,729
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	77,119	16,958	7,889	16,419	6,586	5,437	16,928	6,902
Struct & Imp Leasehold	15	17,316	3,808	1,771	3,687	1,479	1,221	3,801	1,550
Struct & Imp Leasehold	15	63,346	13,930	6,480	13,486	5,410	4,466	13,904	5,669
Struct & Imp Store,Shop,Gar	15	8,006	1,761	819	1,704	684	564	1,757	717
Struct & Imp Misc	15	40,507	8,907	4,144	8,624	3,459	2,856	8,891	3,625
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	12	7	5	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	4,434	2,478	1,943	0	0	0	0	13
Supply Mains Ctrl Plt (STL)	2	72,438	40,478	31,742	0	0	0	0	217
Supply Mains Sth Plt (STL)	2	6,090	3,403	2,669	0	0	0	0	18
Supply Mains Meramec Plt (S	2	23,518	13,142	10,306	0	0	0	0	71
Power Generation Equip Othe	6	25,999	14,370	11,273	0	0	0	0	356
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	175,459	96,976	76,079	0	0	0	0	2,404
Pump Equip Elec Pre46 (STL)	6	22,903	12,658	9,931	0	0	0	0	314
Pump Equip Elec Post46 (STL)	6	716,667	396,102	310,747	0	0	0	0	9,818
Pump Equip Elec Boosters Po	6	39,342	21,744	17,059	0	0	0	0	539
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	50,051	27,663	21,702	0	0	0	0	686
Pump Equip Hydraulic	6	2,081	1,150	902	0	0	0	0	29
Pump Equip Other	6	19,283	10,658	8,361	0	0	0	0	264
WT Equip Non-Media	2	189,745	106,030	83,146	0	0	0	0	569
WT Equip Non-Med North (STL)	2	234,215	130,879	102,633	0	0	0	0	703
WT Equip Non Media Ctrl 1 &	2	68,860	38,479	30,174	0	0	0	0	207
WT Equip Non Media Ctrl 3 (	2	688,318	384,632	301,621	0	0	0	0	2,065
WT Equip Non Media Sth (STL)	2	201,370	112,526	88,240	0	0	0	0	604

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WT Equip Non Media Mer (STL)	2	328,482	183,556	143,941	0	0	0	0	985
WT Equip Filter Media	2	37,013	20,683	16,219	0	0	0	0	111
Dist Reservoirs & Standpipe	5	40,544	10,639	0	25,316	0	0	0	4,590
Elevated Tanks & Standpipes	5	60,963	15,997	0	38,065	0	0	0	6,901
Ground Level Facilities	5	215,222	56,474	0	134,385	0	0	0	24,363
TD Mains Not Classified by	7	236,995	65,790	0	156,535	0	0	0	14,670
TD Mains 4 & Less "	4	25,449	7,065	0	16,809	0	0	0	1,575
TD Mains 6 to 8" "	4	167,620	46,531	0	110,713	0	0	0	10,376
TD Mains 10 to 16" "	3	268,249	144,452	113,282	0	0	0	0	10,515
TD Mains 18 & Grtr "	3	155,853	83,927	65,817	0	0	0	0	6,109
TD Mains AC 4 (STL) "	4	36,620	10,166	0	24,188	0	0	0	2,267
TD Mains CI <10 1900-28 (S"	4	37,986	10,545	0	25,090	0	0	0	2,351
TD Mains CI <10 1929-56 (S"	4	223,545	62,056	0	147,651	0	0	0	13,837
TD Mains CI <10 1957-93 (S"	4	717,228	199,102	0	473,729	0	0	0	44,396
TD Mains CI 12 (STL) "	3	185,204	99,732	78,212	0	0	0	0	7,260
TD Mains CI 16 (STL) "	3	269,268	145,001	113,712	0	0	0	0	10,555
TD Mains DI 6-8 (STL) "	4	4,507,080	1,251,165	0	2,976,926	0	0	0	278,988
TD Mains DI 12 (STL) "	3	1,103,483	594,226	466,001	0	0	0	0	43,257
TD Mains DI 16 & >(STL)	3	1,654,164	890,767	698,553	0	0	0	0	64,843
TD Mains Galve 1 (STL) "	4	31,231	8,670	0	20,628	0	0	0	1,933
TD Mains LJ 20 (STL) "	3	61,999	33,386	26,182	0	0	0	0	2,430
Fire Mains	8	4,972	0	0	0	0	0	0	4,972
Services	10	193,293	0	0	0	0	183,319	0	9,974
Meters Bronze Case	9	157,143	0	0	0	157,064	0	0	79
Meters Plastic Case	9	2	0	0	0	2	0	0	0
Meters Other	9	924,771	0	0	0	924,309	0	0	462
Meters Other-Rem Rdr Unts	9	96,416	0	0	0	96,368	0	0	48
Meter Vault	9	1,388	0	0	0	1,387	0	0	1
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	898,623	0	0	0	0	0	0	898,623
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	73,474	16,157	7,516	15,643	6,275	5,180	16,128	6,576
Comp & Periph Equip	15	1,109,555	243,991	113,507	236,224	94,756	78,224	243,547	99,305
Computer Software	15	1,485,239	326,604	151,940	316,207	126,839	104,709	326,010	132,929
Comp Software Personal	15	40,836	8,980	4,178	8,694	3,487	2,879	8,964	3,655
Data Handling Equipment	15	974	214	100	207	83	69	214	87
Other Office Equipment	15	11,271	2,478	1,153	2,400	963	795	2,474	1,009
Trans Equip Lt Duty Trks	15	14,631	3,217	1,497	3,115	1,249	1,031	3,212	1,309
Trans Equip Hvy Duty Trks	15	352,530	77,521	36,064	75,054	30,106	24,853	77,380	31,551
Trans Equip Autos	15	155,078	34,102	15,864	33,016	13,244	10,933	34,040	13,879
Trans Equip Other	15	20,644	4,540	2,112	4,395	1,763	1,455	4,531	1,848
Stores Equipment	15	8,361	1,839	855	1,780	714	589	1,835	748
Tools,Shop,Garage Equip	15	85,911	18,892	8,789	18,290	7,337	6,057	18,857	7,689
Tools,Shop,Garage Equip Oth	15	174,894	38,459	17,892	37,235	14,936	12,330	38,389	15,653
Laboratory Equipment	2	78,015	43,595	34,186	0	0	0	0	234

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
Laboratory Equip Other	2	18,489	10,332	8,102	0	0	0	0	55
Power Operated Equipment	15	70,608	15,527	7,223	15,032	6,030	4,978	15,498	6,319
Comm Equip Non-Telephone	15	73,459	16,154	7,515	15,639	6,273	5,179	16,124	6,575
Remote Control & Instrument	15	71,927	15,817	7,358	15,313	6,143	5,071	15,788	6,437
Comm Equip Telephone	15	10,905	2,398	1,116	2,322	931	769	2,394	976
Misc Equipment	15	58,393	12,841	5,974	12,432	4,987	4,117	12,817	5,226
Other Tangible Property	17	43,984	15,918	8,427	12,311	2,951	334	251	3,791
Total Depreciation Expense		20,743,538	7,047,767	3,842,182	5,112,404	1,525,815	467,415	883,735	1,864,221
Amort-Other UP	18	285,748	102,926	54,464	79,781	19,231	2,400	2,286	24,660
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,110,055	406,391	150,190	245,766	76,594	38,408	103,679	89,026
Property Taxes	18	9,308,206	3,352,816	1,774,144	2,598,851	626,442	78,189	74,466	803,298
FUTA	16	1,413,411	322,399	146,712	321,834	129,186	106,571	252,294	134,415
FICA	16	(202,710)	(46,238)	(21,041)	(46,157)	(18,528)	(15,284)	(36,184)	(19,278)
SUTA	16	47,220	10,771	4,901	10,752	4,316	3,560	8,429	4,491
Other Taxes & Licenses	15	408,429	89,814	41,782	86,955	34,880	28,794	89,650	36,554
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		12,084,611	4,135,952	2,096,689	3,218,000	852,890	240,238	492,334	1,048,507
Income Taxes	18	5,858,740	2,110,318	1,116,676	1,635,760	394,293	49,213	46,870	505,609
Utility Income Available for Return	18	48,208,077	17,364,549	9,188,459	13,459,695	3,244,404	404,948	385,665	4,160,357
Total Cost of Service		170,985,323	62,576,294	23,131,674	37,855,471	11,793,304	5,915,789	15,992,901	13,719,890
Less: Other Water Revenues	19	(1,518,285)	(1,518,285)	0	0	0	0	0	0
Contract Sales	19	(2,857,900)	(1,046,277)	(386,674)	(632,739)	(197,195)	(98,883)	(266,928)	(229,204)
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		(4,376,185)	(2,564,562)	(386,674)	(632,739)	(197,195)	(98,883)	(266,928)	(229,204)
Total Cost of Service Related to Sales of Water		166,609,138	60,011,732	22,745,000	37,222,732	11,596,109	5,816,905	15,725,973	13,490,687
Reallocation of Public Fire	20	0	0	0	0	0	0	0	0
Total		\$ 166,609,138	\$ 60,011,732	\$ 22,745,000	\$ 37,222,732	\$ 11,596,109	\$ 5,816,905	\$ 15,725,973	\$ 13,490,687
			48,308,697			552,480	373,613	1,341,852	\$ 1,505,536
			1,242			20.99	15.57		\$ 11,985,151
			\$ 17,070,542			5.25	3.89	11.72	31,329
			\$ 0.353						382.56 Annu
						1.75	1.30	20.86	Quarterly
								11.72	Monthly
								14.77	Monthly

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO AREA DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE BASE									
Organization	17	200,942	72,721	38,500	56,244	13,483	1,527	1,145	17,321
Franchises	17	12,572	4,550	2,409	3,519	844	96	72	1,084
Land & Ld Rights SS	2	96,668	54,018	42,360	0	0	0	0	290
Land & Ld Rights P	6	285,782	157,952	123,915	0	0	0	0	3,915
Land & Ld Rights WT	2	1,872,125	1,046,143	820,365	0	0	0	0	5,616
Land & Ld Rights TD	7	4,304,114	1,194,822	0	2,842,867	0	0	0	266,425
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	3,037,968	1,697,617	1,331,238	0	0	0	0	9,114
Struct & Imp P	6	1,738,975	961,131	754,020	0	0	0	0	23,824
Struct & Imp Pumps (STL)	6	2,484,687	1,373,287	1,077,360	0	0	0	0	34,040
Struct & Imp Pump Boosters	6	2,565,624	1,418,020	1,112,455	0	0	0	0	35,149
Struct & Imp WT	2	2,313,685	1,292,887	1,013,857	0	0	0	0	6,941
Struct & Imp WT Nth Plt (ST	2	7,354,271	4,109,567	3,222,642	0	0	0	0	22,063
Struct & Imp WT Ctrl Plt 1	2	756,574	422,774	331,531	0	0	0	0	2,270
Struct & Imp WT Ctrl Plt 3	2	12,636,566	7,061,313	5,537,343	0	0	0	0	37,910
Struct & Imp WT Sth Plt (ST	2	3,062,763	1,711,472	1,342,103	0	0	0	0	9,188
Struct & Imp WT Meramec (ST	2	6,093,892	3,405,267	2,670,343	0	0	0	0	18,282
Struct & Imp TD	7	2,826,149	784,539	0	1,866,671	0	0	0	174,939
Struct & Imp TD Spec Cross	7	(93,995)	(26,093)	0	(62,084)	0	0	0	(5,818)
Struct & Imp Offices	15	2,795,850	614,807	286,015	595,236	238,766	197,107	613,689	250,229
Struct & Imp Leasehold	15	(86,673)	(19,059)	(8,867)	(18,453)	(7,402)	(6,110)	(19,025)	(7,757)
Struct & Imp Leasehold	15	2,584,329	568,294	264,377	550,204	220,702	182,195	567,260	231,297
Struct & Imp Store,Shop,Gar	15	307,025	67,515	31,409	65,366	26,220	21,645	67,392	27,479
Struct & Imp Misc	15	1,344,845	295,731	137,578	286,318	114,850	94,812	295,193	120,364
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	2,898	1,619	1,270	0	0	0	0	9
Supply Mains Nth Plt (STL)	2	71,660	40,044	31,401	0	0	0	0	215
Supply Mains Ctrl Plt (STL)	2	1,983,544	1,108,404	869,189	0	0	0	0	5,951
Supply Mains Sth Plt (STL)	2	2,121	1,185	929	0	0	0	0	6
Supply Mains Meramec Plt (S	2	567,440	317,085	248,652	0	0	0	0	1,702
Power Generation Equip Othe	6	1,198,427	662,371	519,638	0	0	0	0	16,418
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	5,660,005	3,128,285	2,454,178	0	0	0	0	77,542
Pump Equip Elec Pre46 (STL)	6	812,484	449,060	352,293	0	0	0	0	11,131
Pump Equip Elec Post46 (STL)	6	13,532,002	7,479,138	5,867,476	0	0	0	0	185,388
Pump Equip Elec Boosters Po	6	(279,285)	(154,361)	(121,098)	0	0	0	0	(3,826)
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	60,383	33,374	26,182	0	0	0	0	827
Pump Equip Diesel Ctrl Plt	6	487,296	269,328	211,292	0	0	0	0	6,676
Pump Equip Hydraulic	6	76,651	42,365	33,236	0	0	0	0	1,050
Pump Equip Other	6	685,903	379,099	297,408	0	0	0	0	9,397
WT Equip Non-Media	2	6,202,057	3,465,709	2,717,741	0	0	0	0	18,606
WT Equip Non-Med North (STL	2	3,931,672	2,197,018	1,722,859	0	0	0	0	11,795
WT Equip Non Media Ctrl 1 &	2	40,578	22,675	17,781	0	0	0	0	122
WT Equip Non Media Ctrl 3 (	2	12,987,243	7,257,271	5,691,010	0	0	0	0	38,962
WT Equip Non Media Sth (STL	2	4,764,936	2,662,646	2,087,995	0	0	0	0	14,295
WT Equip Non Media Mer (STL	2	6,487,249	3,625,075	2,842,713	0	0	0	0	19,462

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WT Equip Filter Media	2	1,339,624	748,582	587,023	0	0	0	0	4,019
Dist Reservoirs & Standpipe	5	1,017,408	266,968	0	635,270	0	0	0	115,171
Elevated Tanks & Standpipes	5	1,748,378	458,774	0	1,091,687	0	0	0	197,916
Ground Level Facilities	5	4,179,998	1,096,831	0	2,609,991	0	0	0	473,176
TD Mains Not Classified by	7	10,735,714	2,980,234	0	7,090,939	0	0	0	664,541
TD Mains 4 & Less "	4	3,571,853	991,546	0	2,359,209	0	0	0	221,098
TD Mains 6 to 8" "	4	0	0	0	0	0	0	0	0
TD Mains 10 to 16" "	3	17,978,999	9,681,691	7,592,531	0	0	0	0	704,777
TD Mains 18 & Grtr "	3	1,312,874	706,983	554,427	0	0	0	0	51,465
TD Mains AC 4 (STL) "	4	3,340,046	927,197	0	2,206,100	0	0	0	206,749
TD Mains CI <10 1900-28 (S"	4	19,468,517	5,404,460	0	12,858,955	0	0	0	1,205,101
TD Mains CI <10 1929-56 (S"	4	250,319,094	69,488,580	0	165,335,762	0	0	0	15,494,752
TD Mains CI <10 1957-93 (S"	4	10,458,350	2,903,238	0	6,907,740	0	0	0	647,372
TD Mains CI 12 (STL) "	3	41,715,756	22,463,935	17,616,564	0	0	0	0	1,635,258
TD Mains CI 16 (STL) "	3	7,634,063	4,110,943	3,223,865	0	0	0	0	299,255
TD Mains DI 6-8 (STL) "	4	9,516,599	2,641,808	0	6,285,714	0	0	0	589,077
TD Mains DI 12 (STL) "	3	67,673,997	36,442,447	28,578,729	0	0	0	0	2,652,821
TD Mains DI 16 & >(STL) "	3	99,996,060	53,847,878	42,228,336	0	0	0	0	3,919,846
TD Mains Galve 1 (STL) "	4	2,173,262	603,298	0	1,435,440	0	0	0	134,525
TD Mains LJ 20 (STL) "	3	2,738,867	1,474,880	1,156,624	0	0	0	0	107,364
Fire Mains	8	273,922	0	0	0	0	0	0	273,922
Services	10	4,728,627	0	0	0	0	4,484,630	0	243,997
Meters Bronze Case	9	5,978,859	0	0	0	5,975,870	0	0	2,989
Meters Plastic Case	9	91	0	0	0	91	0	0	0
Meters Other	9	32,339,050	0	0	0	32,322,880	0	0	16,170
Meters Other-Rem Rdr Unts	9	2,157,393	0	0	0	2,156,314	0	0	1,079
Meter Vault	9	58,003	0	0	0	57,974	0	0	29
Meter Installations	9	3,822,299	0	0	0	3,820,388	0	0	1,911
Meter Installation Other	9	6,116,513	0	0	0	6,113,455	0	0	3,058
Hydrants	8	34,317,861	0	0	0	0	0	0	34,317,861
Other P/E Intangible	15	270,697	59,526	27,692	57,631	23,118	19,084	59,418	24,227
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	758,161	166,720	77,560	161,412	64,747	53,450	166,416	67,855
Comp & Periph Equip	15	4,065,341	893,968	415,884	865,511	347,180	286,607	892,342	363,848
Computer Software	15	2,129,956	468,377	217,894	453,468	181,898	150,162	467,525	190,631
Comp Software Personal	15	98,459	21,651	10,072	20,962	8,408	6,941	21,612	8,812
Data Handling Equipment	15	12,714	2,796	1,301	2,707	1,086	896	2,791	1,138
Other Office Equipment	15	76,848	16,899	7,862	16,361	6,563	5,418	16,868	6,878
Trans Equip Lt Duty Trks	15	(17,382)	(3,822)	(1,778)	(3,701)	(1,484)	(1,225)	(3,815)	(1,556)
Trans Equip Hvy Duty Trks	15	(222,043)	(48,827)	(22,715)	(47,273)	(18,962)	(15,654)	(48,738)	(19,873)
Trans Equip Autos	15	394,401	86,729	40,347	83,968	33,682	27,805	86,571	35,299
Trans Equip Other	15	357,184	78,545	36,540	76,044	30,504	25,181	78,402	31,968
Stores Equipment	15	523,309	115,076	53,535	111,412	44,691	36,893	114,866	46,836
Tools,Shop,Garage Equip	15	732,566	161,091	74,942	155,963	62,561	51,646	160,798	65,565
Tools,Shop,Garage Equip Oth	15	1,537,258	338,043	157,261	327,282	131,282	108,377	337,428	137,585
Laboratory Equipment	2	424,643	237,291	186,079	0	0	0	0	1,274
Laboratory Equip Other	2	104,234	58,246	45,675	0	0	0	0	313

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Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
Power Operated Equipment	15	223,983	49,254	22,913	47,686	19,128	15,791	49,164	20,046
Comm Equip Non-Telephone	15	406,763	89,447	41,612	86,600	34,738	28,677	89,284	36,405
Remote Control & Instrument	15	1,025,337	225,472	104,892	218,294	87,564	72,286	225,061	91,768
Comm Equip Telephone	15	58,243	12,808	5,958	12,400	4,974	4,106	12,784	5,213
Misc Equipment	15	673,296	148,058	68,878	143,345	57,499	47,467	147,788	60,260
Other Tangible Property	17	535,868	193,931	102,672	149,989	35,957	4,073	3,054	46,192
Total Utility Plant in Service		778,651,915	281,868,216	149,216,272	217,942,758	52,209,565	5,903,883	4,405,349	67,105,872
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	3,088,335	679,125	315,937	657,507	263,744	217,728	677,890	276,406
Materials and Supplies	15	3,139,492	690,374	321,170	668,398	268,113	221,334	689,118	280,985
Prepayments	15	1,152,344	253,400	117,885	245,334	98,410	81,240	252,940	103,135
OPEB's Contributed to External Fund	16	919,489	209,735	95,443	209,368	84,041	69,329	164,129	87,443
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	1,264,932	457,779	242,361	354,054	84,877	9,613	7,210	109,037
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0
Accumulated Deferred ITC (3%)	17	2,325,967	841,767	445,655	651,038	156,072	17,677	13,258	200,498
Deferred Income Taxes	17	(202,408)	(73,251)	(38,781)	(56,654)	(13,582)	(1,538)	(1,154)	(17,448)
Deferred Income Taxes	17	128,438,052	46,481,731	24,608,731	35,949,811	8,618,193	976,129	732,097	11,071,360
Deferred Income Taxes	17	56,293,232	20,372,521	10,785,783	15,756,476	3,777,276	427,829	320,871	4,852,477
Deferred Income Taxes	17	66,837,645	24,188,544	12,806,093	18,707,857	4,484,806	507,966	380,975	5,761,405
Deferred Income Taxes	17	386,598	139,910	74,072	108,209	25,941	2,938	2,204	33,325
Pensions	16	4,165,186	950,079	432,346	948,413	380,698	314,055	743,486	396,109
Total Other Rate Base Elements		267,808,864	95,191,714	50,206,695	74,199,810	18,228,590	2,844,301	3,983,023	23,154,732
Total Original Cost Measure of Value		\$ 1,046,460,779	\$ 377,059,930	\$ 199,422,967	\$ 292,142,567	\$ 70,438,155	\$ 8,748,184	\$ 8,388,372	\$ 90,260,604

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 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
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Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
T&D OP BASIS FOR FACTOR 11		3,406,446	710,804	0	1,691,234	450,211	373,879	0	180,317	0.0
	FACTOR 11		0.2087	0.0000	0.4964	0.1322	0.1098	0.0000	0.0529	1.0000
T&D Mnt BASIS FOR FACTOR 12		2,426,634	318,022	0	756,680	425,341	349,914	0	576,677	0.0
	FACTOR 12		0.1311	0.0000	0.3118	0.1753	0.1442	0.0000	0.2376	1.0000
A&G BASIS FOR FACTOR 15		24,085,438	5,296,361	2,463,192	5,127,864	2,056,798	1,697,809	5,287,829	2,155,584	0.0
	FACTOR 15		0.2199	0.1023	0.2129	0.0854	0.0705	0.2195	0.0895	1.0000
LABOR BASIS FOR FACTOR 16		25,376,186	5,788,327	2,634,561	5,778,685	2,318,229	1,913,623	4,530,025	2,412,737	0.0
	FACTOR 16		0.2281	0.1038	0.2277	0.0914	0.0754	0.1785	0.0951	1.0000
UPIS BASIS FOR FACTOR 17		777,902,533	281,597,014	149,072,691	217,733,006	52,159,282	5,898,188	4,401,078	67,041,275	0.0
	FACTOR 17		0.3619	0.1916	0.2799	0.0671	0.0076	0.0057	0.0862	1.0000
RATE BASE BASIS FOR FACTOR 18		1,046,460,779	377,059,930	199,422,967	292,142,567	70,438,155	8,748,184	8,388,372	90,260,604	0.0
	FACTOR 18		0.3602	0.1906	0.2792	0.0673	0.0084	0.0080	0.0863	1.0000
TOTAL COS BASIS FOR FACTOR 19		169,732,859	62,138,587	22,966,915	37,579,386	11,704,549	5,867,341	15,857,963	13,618,118	0.0
	FACTOR 19		0.3661	0.1353	0.2214	0.0690	0.0346	0.0934	0.0802	1.0000
TOTAL COS BASIS FOR FACTOR 20		123,563,439	62,576,294	23,131,674	37,855,471	0	0	0	0	0.0
	FACTOR 20		0.5064	0.1872	0.3064	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9947	-	-	-	-	-	0.0053
2	0.5588	0.4382	-	-	-	-	0.0030
3	0.5385	0.4223	-	-	-	-	0.0392
4	0.2776	-	0.6605	-	-	-	0.0619
5	0.2624	-	0.6244	-	-	-	0.1132
6	0.5527	0.4336	-	-	-	-	0.0137
7	0.2776	-	0.6605	-	-	-	0.0619
8	-	-	-	-	-	-	1.0000
9	-	-	-	0.9995	-	-	0.0005
10	-	-	-	-	0.9484	-	0.0516
11	0.2087	-	0.4964	0.1322	0.1098	-	0.0529
12	0.1311	-	0.3118	0.1753	0.1442	-	0.2376
13	-	-	-	-	-	0.9889	0.0111
14	-	-	-	-	-	1.0000	-
15	0.2199	0.1023	0.2129	0.0854	0.0705	0.2195	0.0895
16	0.2281	0.1038	0.2277	0.0914	0.0754	0.1785	0.0951
17	0.3619	0.1916	0.2799	0.0671	0.0076	0.0057	0.0862
18	0.3602	0.1906	0.2792	0.0673	0.0084	0.0080	0.0863
19	0.3661	0.1353	0.2214	0.0690	0.0346	0.0934	0.0802
20	0.5064	0.1872	0.3064	-	-	-	-

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

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A	114,123	0.8587
Rate B	4,380	0.0330
Rate J	13,684	0.1030
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	166	0.0012
Rate E	548	0.0041
Total	<u>132,901</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u>	
		0.5618		0.4382	
Rate A	0.8587	0.4824	0.9269	0.4062	0.8886
Rate B	0.0330	0.0185	0.0285	0.0125	0.0310
Rate J	0.1030	0.0579	0.0445	0.0195	0.0774
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0012	0.0007			0.0007
Rate E	0.0041	0.0023			0.0023
Total	<u>1.0000</u>	<u>0.5618</u>	<u>0.9999</u>	<u>0.4382</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	114,123	1.0	114,123	0.9270
Rate B	4,380	0.8	3,504	0.0285
Rate J	13,684	0.4	5,474	0.0445
Rate D	0	0.5	0	0.0000
Rate H	0	0.5	0	0.0000
Total	<u>132,187</u>		<u>123,100</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.78, based on a review of maximum day ratios experienced during the period 1999 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.5618
Maximum Day Extra Capacity	<u>0.78</u>	<u>0.4382</u>
Total	<u>1.78</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2008-0311 and Staff
Data Request #4

1990	n/a		
1991	n/a		
1992	n/a		
1993	n/a		
1994	n/a		
1995	n/a		
1996	n/a		
1997	n/a		
1998	n/a		
1999	1.9		
2000	1.63		
2001	1.67		
2002	1.86		
2003	1.92		
2004	1.57		
2005	1.9		
2006	1.86		
2007	1.84		
2008	1.67		
	<u>17.82</u>	<u>10</u>	<u>1.78</u>
	Total ratios	Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5413	(4)	(5)=(4) X 0.4223	(6)	(7)=(6) X 0.0364	(8)=(3)+(5)+(7)
Rate A	0.8587	0.4648	0.9270	0.3915			0.8563
Rate B	0.0330	0.0179	0.0285	0.0120			0.0299
Rate J	0.1030	0.0558	0.0445	0.0188			0.0746
Rate D	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.0012	0.0006			0.2234	0.0081	0.0087
Rate E	0.0041	0.0022			0.7766	0.0283	0.0305
Total	<u>1.0000</u>	<u>0.5413</u>	<u>1.0000</u>	<u>0.4223</u>	<u>1.0000</u>	<u>0.0364</u>	<u>1.0000</u>

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2790	(5)	(6)=(5) X 0.6605	(7)	(8)=(7) X 0.0605	(9)=(4)+(6)+(8)
Rate A	4,755.1	0.8587	0.2396	0.9508	0.6280			0.8677
Rate B	182.5	0.0330	0.0092	0.0313	0.0207			0.0299
Rate J	570.2	0.1030	0.0287	0.0179	0.0118			0.0405
Rate D	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	6.9	0.0012	0.0003			0.2234	0.0135	0.0138
Rate E	22.8	0.0041	0.0011			0.7766	0.0470	0.0481
Total	5,537.5	1.0000	0.2789	1.0000	0.6605	1.0000	0.0605	1.0000

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

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.79 and the average daily system sendout for 2007 of 178.5 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	178,500,000	0.5413
Maximum Day Extra Capacity	<u>0.78</u>	<u>139,230,000</u>	<u>0.4223</u>
Subtotal	<u><u>1.78</u></u>	317,730,000	0.9636
Fire Protection		<u>12,000,000</u>	<u>0.0364</u>
Total		<u><u>329,730,000</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.12 and the average daily system sendout for 2006 of 171.4 MGD. The system demand for fire protection is 20,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	92,292	0.2790
Maximum Hour Extra Capacity	<u>2.37</u>	<u>218,446</u>	<u>0.6605</u>
Subtotal	<u>3.37</u>	310,738	0.9395
Fire Protection		<u>20,000</u>	<u>0.0605</u>
Total		<u>330,738</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	4,755.1	3.5	16,642.9	0.9508
Rate B	182.5	3.0	547.5	0.0313
Rate J	261.2	1.2	313.4	0.0179
Rate D	0.0	2.0	0.0	0.0000
Rate H	<u>0.0</u>	1.5	<u>0.0</u>	<u>0.0000</u>
Total	<u>5,198.8</u>		<u>17,503.8</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2638	(5)	(6)=(5) X 0.6244	(7)	(8)=(7) X 0.1118	(9)=(4)+(6)+(8)
Rate A	4,755.1	0.8587	0.2265	0.9311	0.5814			0.8079
Rate B	182.5	0.0330	0.0087	0.0306	0.0191			0.0278
Rate J	570.2	0.1030	0.0272	0.0383	0.0239			0.0511
Rate D	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	6.9	0.0012	0.0003			0.2234	0.0250	0.0253
Rate E	22.8	0.0041	0.0011			0.7766	0.0868	0.0879
Total	5,537.5	1.0000	0.2638	1.0000	0.6244	1.0000	0.1118	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs}}{107,320,000 \text{ Gallons}} = 0.1118$$

$$\text{General Service Weight} = 1.0000 - 0.1118 = 0.8882$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	29.70	0.2638
Extra Capacity Maximum Hour	2.37	70.30	0.6244
Total	3.37	100.00	0.8882

	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity 1,000 Gallons		Allocation Factor
Customer Classification	(2)	Factor*	Per Hour (4)=(2)x(3)	(5)
(1)		(3)		
Rate A	4,755.1	3.5	16,642.9	0.9311
Rate B	182.5	3.0	547.5	0.0306
Rate J	570.2	1.2	684.2	0.0383
Rate D	-	2.0	0.0	0.0000
Rate H	-	1.5	0.0	0.0000
Total	5,507.8		17,874.6	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.7055	(4)	(5)=(4)X 0.2945	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Rate A	0.8886	0.6269	0.8563	0.2522	0.8677	0.0000	0.8790
Rate B	0.0310	0.0219	0.0299	0.0088	0.0299	0.0000	0.0307
Rate J	0.0774	0.0546	0.0746	0.0220	0.0405	0.0000	0.0766
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0007	0.0005	0.0087	0.0026	0.0138	0.0000	0.0031
Rate E	0.0023	0.0016	0.0305	0.0090	0.0481	0.0000	0.0106
Total	1.0000	0.7055	1.0000	0.2946	1.0000	0.0000	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	43,023	0.7055
Associated with Maximum Day and Fire	17,955	0.2945
Associated with Maximum Hour	0	0.0000
Total	60,978	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Rate A	0.8563	0.0000	0.8677	0.8677	0.8677
Rate B	0.0299	0.0000	0.0299	0.0299	0.0299
Rate J	0.0746	0.0000	0.0405	0.0405	0.0405
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0087	0.0000	0.0138	0.0138	0.0138
Rate E	0.0305	0.0000	0.0481	0.0481	0.0481
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	4,219,634	0.0000
Distribution Mains	<u>17,501,698</u>	<u>1.0000</u>
Total	<u>21,721,332</u>	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Rate A	537,900	0.9732
Rate B	0	0.0000
Rate J	14,580	0.0264
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	295	0.0005
Total	552,775	1.0001

MISSOURI-AMERICAN WATER COMPANY
 ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Rate A	372,994	0.9468
Rate B	0	0.0000
Rate J	619	0.0016
Rate D	0	0.0000
Other	0	0.0000
Rate F	20,336	0.0516
 Total	393,949	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 3,033,107	0.8904
Rate B	76,549	0.0225
Rate J	116,518	0.0342
Rate D	-	0.0000
Rate H	-	0.0000
Rate F	56,183	0.0165
Rate E	124,134	0.0364
Total	<u>3,406,491</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 1,757,056	0.7241
Rate B	34,236	0.0141
Rate J	58,707	0.0242
Rate D	-	0.0000
Rate H	-	0.0000
Rate F	35,524	0.0146
Rate E	541,153	0.2230
Total	<u>\$2,426,677</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Rate A	361,846	0.9884
Rate B	0	0.0000
Rate J	186	0.0005
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	4,072	0.0111
Rate E	0	0.0000
Total	<u>366,104</u>	<u>1.0000</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Rate A	361,846	0.9995
Rate B	0	0.0000
Rate J	186	0.0005
Rate D	0	0.0000
Rate H	0	0.0000
Total	<u>362,032</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$20,712,157	0.8599
Rate B	406,386	0.0169
Rate J	811,399	0.0337
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	254,322	0.0106
Rate E	1,901,261	0.0789
Total	\$24,085,526	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Rate A	\$21,626,444	0.8522
Rate B	448,047	0.0177
Rate J	888,738	0.0350
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	270,417	0.0107
Rate E	2,142,320	0.0844
Total	<u>\$25,375,967</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Rate A	\$649,293,057	0.8347
Rate B	20,406,439	0.0262
Rate J	41,164,804	0.0529
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	7,250,741	0.0093
Rate E	59,790,535	0.0769
Total	<u>\$777,905,575</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Rate A	\$873,732,849	0.8349
Rate B	27,330,810	0.0261
Rate J	55,138,820	0.0527
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	9,765,045	0.0093
Rate E	80,495,559	0.0769
Total	<u>\$1,046,463,083</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Rate A	\$143,751,963	0.8469
Rate B	3,892,293	0.0229
Rate J	8,473,463	0.0499
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	1,519,757	0.0090
Rate E	12,091,995	0.0712
Total	<u>\$169,729,471</u>	<u>1.0000</u>

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

Meter Size	5/8" Dollar Equivalent	Rate A & K		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Meters	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
5/8	1.0	325,454	325,454	0	0	0	0	0	0	0	0	3	3	325,457	325,457
3/4	1.2	22,908	27,490	0	0	0	0	0	0	0	0	229	275	23,137	27,765
1	1.9	3,794	7,209	0	0	3	6	0	0	0	0	2	4	3,799	7,218
1-1/2	5.0	4,880	24,400	0	0	9	45	0	0	0	0	1	5	4,890	24,450
2	6.5	3,276	21,294	0	0	41	268	0	0	0	0	1	7	3,318	21,570
3	36.6	903	33,050	0	0	31	1,127	0	0	0	0	0	0	934	34,177
4	78.8	190	14,972	0	0	48	3,790	0	0	0	0	0	0	238	18,762
6	147.8	175	25,865	0	0	35	5,232	0	0	0	0	0	0	210	31,097
8	193.1	191	36,882	0	0	11	2,182	0	0	0	0	0	0	202	39,064
10	283.8	75	21,285	0	0	7	1,930	0	0	0	0	0	0	82	23,215
12	400.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		361,846	537,900	0	0	186	14,580	0	0	0	0	236	295	362,268	552,775

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Rate A		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	348,362	348,362	0	0	0	0	0	0	0	0	0	0	348,362	348,362
1	1.17	3,794	4,439	0	0	3	4	0	0	0	0	0	0	3,797	4,443
1-1/2	1.58	4,880	7,710	0	0	9	14	0	0	0	0	0	0	4,889	7,724
2	2.04	3,276	6,683	0	0	41	84	0	0	0	0	132	269	3,449	7,036
3	2.73	903	2,465	0	0	31	84	0	0	0	0	0	0	934	2,549
4	2.88	190	547	0	0	48	139	0	0	0	0	497	1,431	735	2,117
6	4.24	175	742	0	0	35	150	0	0	0	0	2,047	8,679	2,257	9,571
8	6.98	191	1,333	0	0	11	79	0	0	0	0	1,233	8,606	1,435	10,018
10	9.50	75	713	0	0	7	65	0	0	0	0	36	342	118	1,120
12	12.16	0	0	0	0	0	0	0	0	0	0	83	1,009	83	1,009
Total		<u>361,846</u>	<u>372,994</u>	<u>0</u>	<u>0</u>	<u>186</u>	<u>619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,028</u>	<u>20,336</u>	<u>366,060</u>	<u>393,949</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	132	528	
3 -inch	9.00	-	0	
4 -inch	16.00	497	7,952	
6 -inch	36.00	2,047	73,692	
8 -inch	64.00	1,233	78,912	
10 -inch	100.00	36	3,600	
12 -inch	144.00	64	9,216	
20 -inch	400.00	19	7,600	
Private Hydrants	18.06	44	795	
 Total Rate F		<u>4,072</u>	<u>182,295</u>	0.2234
 <u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1- 4.5"	18.06	1,180	21,311
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	29,682	601,061
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	14	371
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	258	8,450
6" Valve	2- 2-1/2" & 1- 4"	12.50	195	2,438
 Total Rate E		<u>31,329</u>	<u>633,629</u>	<u>0.7766</u>
 Total Fire Protection		<u><u>35,401</u></u>	<u><u>815,924</u></u>	<u><u>1.0000</u></u>

WARRENSBURG WATER

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(Schedule B)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 2,129,398	57.0%	\$ 2,055,214	54.6%	\$ 2,129,398	57.0%	\$ 74,184	3.6%
Commercial	638,225	17.1%	\$ 750,029	19.9%	\$ 638,225	17.1%	(111,804)	-14.9%
Industrial	90,310	2.4%	\$ 93,470	2.5%	\$ 90,310	2.4%	(3,160)	-3.4%
Public Authority	451,424	12.1%	\$ 463,816	12.3%	\$ 451,424	12.1%	(12,392)	-2.7%
Sales for Resale	329,394	8.8%	\$ 300,830	8.0%	\$ 329,394	8.8%	28,564	9.5%
Private Fire Service	93,774	2.5%	\$ 104,122	2.8%	\$ 93,775	2.5%	(10,347)	-9.9%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	3,732,525	99.9%	3,767,481	100.1%	3,732,526	99.9%	(34,955)	-0.9%
Other Revenues	(70,830)		(70,830)		(70,830)		-	0.0%
Total	\$ 3,661,695		\$ 3,696,651		\$ 3,661,696		\$ (34,955)	-0.9%

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period |

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	370,493	\$2,055,214	370,493	\$2,129,398	\$74,184	3.61%
5	Commercial	167,935	750,029	167,935	638,225	(111,804)	-14.91%
6	Industrial	32,945	93,470	32,945	90,310	(3,160)	-3.38%
7	Other Public Authority	127,835	463,816	127,835	451,424	(12,392)	-2.67%
8	Other Water Utilities	112,742	300,830	112,742	329,394	28,564	9.50%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	104,122	0	93,775	(10,347)	-9.94%
11							
12	Total	<u>811,950</u>	<u>3,767,481</u>	<u>811,950</u>	<u>3,732,526</u>	<u>(\$34,955)</u>	<u>-0.93%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		78,447		78,447	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$3,845,928</u>		<u>\$3,810,973</u>	<u>(34,955)</u>	<u>-0.91%</u>
25							
26							
27							
28							

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period

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

Case No. WR-2008-0311

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	75,132		\$10.88	\$817,436	75,132		\$ 9.71	\$729,717	(\$87,719)	-10.73%
5	3/4" Monthly	36		13.93	501	36		\$ 10.49	378	(123)	-24.55%
6	1" Monthly	288		19.74	5,685	288		\$ 12.16	3,501	(2,184)	-38.42%
7	1-1/2" Monthly	0		34.31	0	0		\$ 18.34	0	0	0.00%
8	2" Monthly	0		51.80	0	0		\$ 22.11	0	0	0.00%
9	3" Monthly	0		92.57	0	0		\$ 62.89	0	0	0.00%
10	4" Monthly	0		150.82	0	0		\$ 90.24	0	0	0.00%
11	6" Monthly	0		296.46	0	0		\$ 144.93	0	0	0.00%
12	8" Monthly	0		471.19	0	0		\$ 322.81	0	0	0.00%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		370,117	\$3.3242	1,230,341		370,117	\$3.7674	1,394,384	164,043	13.33%
19	Second Block		376	3.3242	1,251		376	3.7674	1,418	167	13.35%
20	Third Block		0	3.3242	0		0	3.7674	0	0	0.00%
21	Fourth Block		0	3.3242	0		0	3.7674	0	0	0.00%
22											
23											
24	Total		<u>370,493</u>		<u>\$2,055,214</u>		<u>370,493</u>		<u>\$2,129,398</u>	<u>\$74,184</u>	<u>3.61%</u>
25											
26											
27											
28											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period

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

Case No. **WR-2008-0311**

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)			Proposed Rate	Total Revenue
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	5,220		\$10.88	\$56,794	5,220		\$ 9.71	\$50,699	(\$6,095)	-10.73%
5	3/4" Monthly	84		13.93	1,170	84		\$ 10.49	881	(289)	-24.70%
6	1" Monthly	936		19.74	18,477	936		\$ 12.16	11,378	(7,099)	-38.42%
7	1-1/2" Monthly	348		34.31	11,940	348		\$ 18.34	6,383	(5,557)	-46.54%
8	2" Monthly	1,032		51.80	53,458	1,032		\$ 22.11	22,814	(30,644)	-57.32%
9	3" Monthly	36		92.57	3,333	36		\$ 62.89	2,264	(1,069)	-32.07%
10	4" Monthly	0		150.82	0	0		\$ 90.24	0	0	0.00%
11	6" Monthly	0		296.46	0	0		\$ 144.93	0	0	0.00%
12	8" Monthly	12		471.19	5,654	12		\$ 322.81	3,874	(1,780)	-31.48%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		133,280	\$3.9242	523,017		133,280	\$3.2151	428,511	(94,506)	-18.07%
19	Second Block		34,655	2.1984	76,186		34,655	3.2151	111,421	35,235	46.25%
20	Third Block		0	1.6964	0		0	3.2151	0	0	0.00%
21	Fourth Block		0	1.1424	0		0	3.2151	0	0	0.00%
22											
23											
24	Total		<u>167,935</u>		<u>\$750,029</u>		<u>167,935</u>		<u>\$638,225</u>	<u>(\$111,804)</u>	<u>-14.91%</u>
25											
26											
27											
28											
29											
30											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Test Period

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

Case No. WR-2008-0311

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	48		\$10.88	\$522	48	\$ 9.71	\$466	(\$56)	-10.73%	
5	3/4" Monthly	0		13.93	0	0	\$ 10.49	0	0	0.00%	
6	1" Monthly	48		19.74	948	48	\$ 12.16	584	(364)	-38.40%	
7	1-1/2" Monthly	12		34.31	412	12	\$ 18.34	220	(192)	-46.60%	
8	2" Monthly	72		51.80	3,730	72	\$ 22.11	1,592	(2,138)	-57.32%	
9	3" Monthly	12		92.57	1,111	12	\$ 62.89	755	(356)	-32.04%	
10	4" Monthly	24		150.82	3,620	24	\$ 90.24	2,166	(1,454)	-40.17%	
11	6" Monthly	0		296.46	0	0	\$ 144.93	0	0	0.00%	
12	8" Monthly	0		471.19	0	0	\$ 322.81	0	0	0.00%	
13	10" Monthly	0		800.44	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		1,320.35	0	0	0.00	0	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		6,846	\$3.8722	26,510		6,846	\$2.5657	17,565	(8,945)	-33.74%
19	Second Block		26,099	2.1693	56,617		26,099	2.5657	66,962	10,345	18.27%
20	Third Block		0	1.6741	0		0	2.5657	0	0	0.00%
21	Fourth Block		0	1.1273	0		0	2.5657	0	0	0.00%
22											
23											
24	Total		<u>32,945</u>		<u>\$93,470</u>		<u>32,945</u>	<u>\$90,310</u>	<u>(\$3,160)</u>	<u>-3.38%</u>	
25											
26											
27											
28											
29											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period

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

Case No. **WR-2008-0311**

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	1,116		\$10.88	\$12,142	1,116		\$ 9.71	\$10,839	(\$1,303)	-10.73%
5	3/4" Monthly	12		13.93	167	12		\$ 10.49	126	(41)	-24.55%
6	1" Monthly	72		19.74	1,421	72		\$ 12.16	875	(546)	-38.42%
7	1-1/2" Monthly	60		34.31	2,059	60		\$ 18.34	1,100	(959)	-46.58%
8	2" Monthly	468		51.80	24,242	468		\$ 22.11	10,346	(13,896)	-57.32%
9	3" Monthly	72		92.57	6,665	72		\$ 62.89	4,528	(2,137)	-32.06%
10	4" Monthly	156		150.82	23,528	156		\$ 90.24	14,078	(9,450)	-40.16%
11	6" Monthly	0		296.46	0	0		\$ 144.93	0	0	0.00%
12	8" Monthly	12		471.19	5,654	12		\$ 322.81	3,874	(1,780)	-31.48%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		39,119	\$4.3688	170,902		39,119	\$3.1733	124,135	(46,767)	-27.36%
19	Second Block		88,543	2.4475	216,709		88,543	3.1733	280,973	64,264	29.65%
20	Third Block		173	1.8888	327		173	3.1733	550	223	68.20%
21	Fourth Block		0	1.2719	0		0	3.1733	0	0	0.00%
22											
23											
24	Total		<u>127,835</u>		<u>\$463,816</u>		<u>127,835</u>		<u>\$451,424</u>	<u>(\$12,392)</u>	<u>-2.67%</u>
25											
26											
27											
28											
29											

Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Test Period

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$10.88	\$0	0		\$ 9.71	\$0	\$0	0.00%
5	3/4" Monthly	0		13.93	0	0		\$ 10.49	0	0	0.00%
6	1" Monthly	0		19.74	0	0		\$ 12.16	0	0	0.00%
7	1-1/2" Monthly	0		34.31	0	0		\$ 18.34	0	0	0.00%
8	2" Monthly	24		51.80	1,243	24		\$ 22.11	531	(712)	-57.28%
9	3" Monthly	0		92.57	0	0		\$ 62.89	0	0	0.00%
10	4" Monthly	12		150.82	1,810	12		\$ 90.24	1,083	(727)	-40.17%
11	6" Monthly	0		296.46	0	0		\$ 144.93	0	0	0.00%
12	8" Monthly	0		471.19	0	0		\$ 322.81	0	0	0.00%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,341	\$6.4556	8,655		1,341	\$2.9074	3,898	(4,757)	-54.96%
19	Second Block		25,329	3.6178	91,635		25,329	2.9074	73,640	(17,995)	-19.64%
20	Third Block		39,998	2.7723	110,887		39,998	2.9074	116,289	5,402	4.87%
21	Fourth Block		46,074	1.8796	86,600		46,074	2.9074	133,953	47,353	54.68%
22											
23											
24	Total		<u>112,742</u>		<u>\$300,830</u>		<u>112,742</u>		<u>\$329,394</u>	<u>\$28,564</u>	<u>9.50%</u>
25											
26											
27											
28											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

Test Period

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

Case No. WR-2008-0311

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	47.8	\$123.98	\$5,920	111.66	\$5,332	(\$588)	-9.93%
5								
6	2"	23.9	17.77	424	16.00	382	(42)	-9.91%
7								
8	3"	0.0	30.53	0	27.50	0	0	0.00%
9								
10	4"	214.9	48.44	10,409	43.63	9,374	(1,035)	-9.94%
11								
12	6"	414.8	99.35	41,211	89.48	37,116	(4,095)	-9.94%
13								
14	8"	248.9	170.96	42,555	153.97	38,326	(4,229)	-9.94%
15								
16	10"	13.7	262.77	3,603	236.65	3,245	(358)	-9.94%
17								
18	12"	0.0	374.66	0	337.42	0	0	0.00%
19								
20								
21								
22	Total	<u>964</u>		<u>\$104,122</u>		<u>\$93,775</u>	<u>(\$10,347)</u>	<u>-9.94%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
33								

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	6,579	3,145	1,286	224	979	920	5	19
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		6,579	3,145	1,286	224	979	920	5	19
Misc Exp Oper SS	2	123,472	59,032	24,139	4,210	18,373	17,261	99	358
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	923	441	180	31	137	129	1	3
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	3,349	1,601	655	114	498	468	3	10
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5,042	2,411	986	172	750	705	4	15
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		132,786	63,485	25,960	4,528	19,759	18,563	106	385
TOTAL SS EXPENSE		139,365	66,630	27,246	4,752	20,738	19,483	111	404
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	112	53	22	4	17	16	0	1
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	1,405	670	274	48	209	196	2	6
Rents Oper P	6	(12)	(6)	(2)	(0)	(2)	(2)	(0)	(0)
TOTAL PUMPING EXPENSE - OPERATION		1,505	718	294	51	223	210	2	7

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Fire Protection							
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	(114)	(54)	(22)	(4)	(17)	(16)	(0)	(1)	(1)
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		(114)	(54)	(22)	(4)	(17)	(16)	(0)	(1)	(1)
TOTAL PUMPING EXPENSES		1,391	664	271	47	206	194	2	6	6
WATER TREATMENT										
Super & Eng Oper WT	2	(79)	(38)	(15)	(3)	(12)	(11)	(0)	(0)	(0)
Chemicals	1	38,542	17,490	7,924	1,553	6,032	5,319	46	177	
Labor & Exp Oper WT	2	3,873	1,852	757	132	576	541	3	11	
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0	
Misc Exp Oper WT	2	18,401	8,798	3,597	627	2,738	2,572	15	53	
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	
Misc Exp Oper WT	2	959	458	187	33	143	134	1	3	
Rents Oper WT	2	0	0	0	0	0	0	0	0	
TOTAL WT EXPENSE - OPERATION		61,696	28,560	12,451	2,343	9,477	8,556	65	244	
Super & Eng Maint WT	2	7	3	1	0	1	1	0	0	
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	
WT Equip Maint WT	2	183	87	36	6	27	26	0	1	
WT Equip Maint WT	2	0	0	0	0	0	0	0	0	
TOTAL WT EXPENSE - MAINTENANCE		190	91	37	6	28	27	0	1	
TOTAL WT EXPENSE		61,886	28,651	12,488	2,349	9,505	8,582	65	245	
TRANSMISSION AND DISTRIBUTION EXPENSES										
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0	
Storage Facility Exp	5	0	0	0	0	0	0	0	0	
Storage Facility Exp	5	0	0	0	0	0	0	0	0	
TD Lines Exp	7	119,225	43,791	15,857	2,086	12,089	12,531	6,951	25,920	
TD Lines Exp	7	0	0	0	0	0	0	0	0	
Meter Expense	9	21,426	15,755	3,042	294	2,241	94	0	0	
Meter Expense	9	0	0	0	0	0	0	0	0	
Customer Install Exp	10	5,585	4,574	560	22	181	5	243	0	
Customer Install Exp	10	0	0	0	0	0	0	0	0	
Misc Exp Oper TD	11	27,217	11,935	3,623	446	2,700	2,352	1,339	4,823	

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Fire Protection						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Misc Exp Oper TD	11	54,075	23,712	7,197	887	5,364	4,672	2,660	9,582
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		227,528	99,767	30,279	3,736	22,576	19,653	11,193	40,324
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	5,564	2,044	740	97	564	585	324	1,210
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	5,893	4,826	590	24	191	5	256	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	2,988	2,197	424	41	313	13	0	0
Meters Maint TD	9	1	1	0	0	0	0	0	0
Hydrants Maint TD	8	11,050	0	0	0	0	0	0	11,050
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	78,254	27,835	5,384	493	3,279	1,855	1,784	37,625
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		103,750	36,903	7,139	655	4,347	2,458	2,365	49,884
TOTAL T & D EXPENSE		331,278	136,669	37,418	4,390	26,922	22,111	13,558	90,209
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	32,115	28,396	2,884	80	742	13	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	34,790	30,420	3,089	87	793	14	386	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	31,238	27,315	2,774	78	712	12	347	0
Misc Cust Accts Exp CA	13	16,212	14,176	1,440	41	370	6	180	0
Misc Cust Accts Exp CA	13	1,935	1,692	172	5	44	1	21	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		116,290	101,999	10,359	291	2,661	47	934	0

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	48,627	25,208	6,351	817	4,294	3,584	1,162	7,211
Other Supplies & Exp AG	15	3,232	1,675	422	54	285	238	77	479
Other Supplies & Exp AG	15	13,514	7,006	1,765	227	1,193	996	323	2,004
Other Supplies & Exp AG	15	17,581	9,114	2,296	295	1,552	1,296	420	2,607
Mgmt Fees-Coporate/Shared Service Center	15	368,230	190,890	48,091	6,186	32,515	27,139	8,801	54,609
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	17,058	8,843	2,228	287	1,506	1,257	408	2,530
Outside Services AG	15	29,581	15,335	3,863	497	2,612	2,180	707	4,387
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	36,293	18,814	4,740	610	3,205	2,675	867	5,382
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	15,751	8,165	2,057	265	1,391	1,161	376	2,336
Injuries & Damages	16	1,645	846	182	20	117	90	49	341
Employee Pension & Benefits	16	45,792	23,560	5,074	545	3,247	2,509	1,360	9,497
Employee Pension & Benefits	16	96,717	49,761	10,716	1,151	6,857	5,300	2,872	20,059
Employee Pension & Benefits	16	74,287	38,221	8,231	884	5,267	4,071	2,206	15,407
Reg Commision Exp	15	2,259	1,171	295	38	199	166	54	335
Rents AG	15	4,510	2,338	589	76	398	332	108	669
Goodwill Advertising Exp	15	230	119	30	4	20	17	5	34
Misc Exp AG	15	14,341	7,434	1,873	241	1,266	1,057	343	2,127
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		789,648	408,502	98,803	12,196	65,925	54,069	20,140	130,015
General Plant Maint AG	15	(17,837)	(9,247)	(2,330)	(300)	(1,575)	(1,315)	(426)	(2,645)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(17,837)	(9,247)	(2,330)	(300)	(1,575)	(1,315)	(426)	(2,645)
TOTAL A & G EXPENSE		771,811	399,255	96,473	11,896	64,350	52,754	19,713	127,369
Total Operation & Maintenance Expenses		1,422,021	733,868	184,255	23,726	124,383	103,171	34,384	218,234

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	2,866	1,370	560	98	426	401	2	8
Struct & Imp P	6	4,450	2,124	868	151	660	621	6	20
Struct & Imp WT	2	14,666	7,012	2,867	500	2,182	2,050	12	43
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	8,268	3,037	1,100	145	838	869	482	1,797
Struct & Imp Offices	15	4,516	2,341	590	76	399	333	108	670
Struct & Imp Store,Shop,Gar	15	1,327	688	173	22	117	98	32	197
Struct & Imp Misc	15	368	191	48	6	32	27	9	55
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	15,075	7,207	2,947	514	2,243	2,107	12	44
Supply Mains	2	3,270	1,563	639	112	487	457	3	9
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	107	51	21	4	16	15	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	16,863	8,047	3,290	572	2,502	2,352	22	78
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	2,220	1,059	433	75	329	310	3	10
Pump Equip Other	6	332	158	65	11	49	46	0	2
WT Equip Non-Media	2	99,471	47,557	19,447	3,392	14,801	13,906	80	288
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	15,811	4,802	1,739	231	1,325	1,372	1,341	5,001
Elevated Tanks & Standpipes	5	1,309	398	144	19	110	114	111	414
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	41,821	15,361	5,562	732	4,241	4,395	2,438	9,092
TD Mains 4 & Less "	4	1,470	540	196	26	149	154	86	320
TD Mains 6 to 8" "	4	41,160	15,118	5,474	720	4,174	4,326	2,400	8,948
TD Mains 10 to 16" "	3	59,174	26,670	10,906	1,911	8,302	7,799	757	2,829
TD Mains 18 & Grtr "	3	18	8	3	1	3	2	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1929-56 (S"	4	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC Staff Study			Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)			Private (9)	Public (10)
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,851	0	0	0	0	0	0	1,851
Services	10	72,993	59,781	7,314	292	2,365	66	3,175	0
Meters Bronze Case	9	13,980	10,279	1,985	192	1,462	62	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	2,701	1,986	384	37	283	12	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	158	116	22	2	17	1	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,332	0	0	0	0	0	0	19,332
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	717	372	94	12	63	53	17	106
Comp & Periph Equip	15	16,020	8,305	2,092	269	1,415	1,181	383	2,376
Computer Software	15	23,261	12,059	3,038	391	2,054	1,714	556	3,450
Comp Software Personal	15	364	189	48	6	32	27	9	54
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	10,094	5,233	1,318	170	891	744	241	1,497
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	4,927	2,554	643	83	435	363	118	731
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	1,044	541	136	18	92	77	25	155
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,743	1,790	732	128	557	523	3	11
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	4,754	2,464	621	80	420	350	114	705
Comm Equip Non-Telephone	15	822	426	107	14	73	61	20	122
Remote Control & Instrument	15	2,815	1,459	368	47	249	207	67	417
Comm Equip Telephone	15	258	134	34	4	23	19	6	38
Misc Equipment	15	4,376	2,269	572	74	386	323	105	649
Other Tangible Property	15	336	174	44	6	30	25	8	50
Total Depreciation Expense		519,108	255,433	76,624	11,140	54,232	47,562	12,749	61,369
Amort-Other UP, DepCiac, Cost of Removal	18	1,952	917	295	44	216	189	49	243

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Fire Protection						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	26,733	13,113	3,804	537	2,692	2,315	660	3,609
Property Taxes	18	245,527	115,349	37,148	5,549	27,106	23,742	6,138	30,519
FUTA	16	21,490	11,057	2,381	256	1,524	1,178	638	4,457
FICA	16	79	41	9	1	6	4	2	16
SUTA	16	1,024	527	113	12	73	56	30	212
Other Taxes & Licenses	15	7,942	4,117	1,037	133	701	585	190	1,178
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		302,795	144,202	44,493	6,489	32,101	27,881	7,659	39,992
Required Current Income Taxes	18	202,233	95,009	30,598	4,570	22,327	19,556	5,056	25,138
Utility Income Available for Return	18	1,355,068	636,611	205,022	30,625	149,600	131,035	33,877	168,435
Total Cost of Service		3,803,177	1,866,040	541,287	76,593	382,858	329,394	93,774	513,409
Less: Other Water Revenues	19	70,830	70,830						
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		70,830	70,830	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 3,732,347	\$ 1,795,210	\$ 541,287	\$ 76,593	\$ 382,858	\$ 329,394	\$ 93,774	\$ 513,409

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	Private (9)	Public (10)	
Reallocation of Public Fire	20		334,188	96,939	13,717	68,566	0	0	(513,409)
Total		<u>\$ 3,732,347</u>	<u>\$ 2,129,398</u>	<u>\$ 638,225</u>	<u>\$ 90,310</u>	<u>\$ 451,424</u>	<u>\$ 329,394</u>	<u>\$ 93,774</u>	<u>\$ -</u>
		\$ -	\$ -						
		<u>\$ 3,732,347</u>	<u>\$ 2,129,398</u>						

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC Staff Study			Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)			Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 2,913	\$ 1,369	\$ 440	\$ 66	\$ 321	\$ 281	\$ 73	\$ 363
Franchises	17	5,083	2,389	769	114	561	491	127	633
Land & Ld Rights SS	2	9,981	4,772	1,951	340	1,485	1,395	8	29
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	511	244	100	17	76	71	0	1
Land & Ld Rights TD	7	147,169	54,055	19,573	2,575	14,923	15,467	8,580	31,995
Land & Land Rights AG	15	2,222	1,152	290	37	196	164	53	330
Struct & Imp SS	2	117,638	56,243	22,998	4,011	17,505	16,446	94	341
Struct & Imp P	6	202,155	96,468	39,440	6,853	30,000	28,201	263	930
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	720,492	344,467	140,856	24,569	107,209	100,725	576	2,089
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	318,501	116,985	42,361	5,574	32,296	33,474	18,569	69,242
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	118,898	61,637	15,528	1,997	10,499	8,763	2,842	17,633
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,472	763	192	25	130	108	35	218
Struct & Imp Store,Shop,Gar	15	52,846	27,395	6,902	888	4,666	3,895	1,263	7,837
Struct & Imp Misc	15	14,608	7,573	1,908	245	1,290	1,077	349	2,166
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	688,190	329,024	134,541	23,467	102,403	96,209	551	1,996
Supply Mains	2	125,587	60,043	24,552	4,283	18,687	17,557	100	364
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	4,430	2,114	864	150	657	618	6	20
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	810,694	386,863	158,166	27,483	120,307	113,092	1,054	3,729
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	82,330	39,288	16,063	2,791	12,218	11,485	107	379
Pump Equip Other	6	6,447	3,077	1,258	219	957	899	8	30
WT Equip Non-Media	2	2,532,201	1,210,645	495,045	86,348	376,792	354,002	2,026	7,343
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC Staff Study				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)	
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	(2,411)	(1,153)	(471)	(82)	(359)	(337)	(2)	(7)	
Dist Reservoirs & Standpipe	5	461,800	140,249	50,798	6,742	38,699	40,084	39,161	146,067	
Elevated Tanks & Standpipes	5	49,773	15,116	5,475	727	4,171	4,320	4,221	15,743	
Ground Level Facilities	5	0	0	0	0	0	0	0	0	
TD Mains Not Classified by	7	1,761,808	647,112	234,320	30,832	178,647	185,166	102,713	383,017	
TD Mains 4 & Less "	4	105,302	38,677	14,005	1,843	10,678	11,067	6,139	22,893	
TD Mains 6 to 8" "	4	2,805,107	1,030,316	373,079	49,089	284,438	294,817	163,538	609,830	
TD Mains 10 to 16" "	3	4,068,714	1,833,769	749,864	131,419	570,841	536,257	52,080	194,485	
TD Mains 18 & Grtr "	3	1,281	577	236	41	180	169	16	61	
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0	
Fire Mains	8	99,295	0	0	0	0	0	0	99,295	
Services	10	1,908,845	1,563,344	191,266	7,635	61,847	1,718	83,035	0	
Meters Bronze Case	9	523,971	385,276	74,404	7,178	54,807	2,305	0	0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	
Meters Other	9	(35,791)	(26,317)	(5,082)	(490)	(3,744)	(157)	0	0	
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	
Meter Vault	9	6,440	4,735	914	88	674	28	0	0	
Meter Installations	9	926,427	681,202	131,553	12,692	96,904	4,076	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Hydrants	8	798,560	0	0	0	0	0	0	798,560	
Other P/E Intangible	15	3,159	1,638	413	53	279	233	76	468	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	0	

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY							
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)	
Other P/E CPS	15	0	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	36,248	18,791	4,734	609	3,201	2,671	866	5,376	
Comp & Periph Equip	15	62,041	32,162	8,103	1,042	5,478	4,572	1,483	9,201	
Computer Software	15	38,242	19,825	4,994	642	3,377	2,818	914	5,671	
Comp Software Personal	15	223	116	29	4	20	16	5	33	
Data Handling Equipment	15	0	0	0	0	0	0	0	0	
Other Office Equipment	15	0	0	0	0	0	0	0	0	
Trans Equip Lt Duty Trks	15	53,925	27,955	7,043	906	4,762	3,974	1,289	7,997	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	25,429	13,182	3,321	427	2,245	1,874	608	3,771	
Trans Equip Other	15	(34,338)	(17,801)	(4,485)	(577)	(3,032)	(2,531)	(821)	(5,092)	
Stores Equipment	15	0	0	0	0	0	0	0	0	
Tools,Shop,Garage Equip	15	11,881	6,159	1,552	200	1,049	876	284	1,762	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	40,186	19,213	7,856	1,370	5,980	5,618	32	117	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	36,770	19,062	4,802	618	3,247	2,710	879	5,453	
Comm Equip Non-Telephone	15	8,381	4,345	1,095	141	740	618	200	1,243	
Remote Control & Instrument	15	38,850	20,140	5,074	653	3,430	2,863	929	5,761	
Comm Equip Telephone	15	(2,896)	(1,501)	(378)	(49)	(256)	(213)	(69)	(429)	
Misc Equipment	15	47,451	24,599	6,197	797	4,190	3,497	1,134	7,037	
Other Tangible Property	17	4,290	2,016	649	97	473	414	107	534	
Total Utility Plant in Service		19,813,331	9,309,368	2,995,158	446,701	2,186,142	1,913,946	495,500	2,466,515	
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	
Cash Working Capital	15	(2,653)	(1,375)	(346)	(45)	(234)	(196)	(63)	(393)	
Materials and Supplies	15	14,365	7,447	1,876	241	1,268	1,059	343	2,130	
Prepayments	15	22,035	11,423	2,878	370	1,946	1,624	527	3,268	
OPEB Tracker	16	14,586	7,504	1,616	174	1,034	799	433	3,025	
Premature Retirement	17	0	0	0	0	0	0	0	0	
Regulatory Deferrals	17	28,372	13,332	4,290	638	3,129	2,741	709	3,532	
Less:										
Interest Offset Expense	17	(73,574)	(34,572)	(11,124)	(1,655)	(8,115)	(7,107)	(1,839)	(9,160)	
Deferred Taxes & Offsets	17	4,410	2,072	667	99	486	426	110	549	
Customer Advances	17	(1,337,861)	(628,661)	(202,285)	(30,102)	(147,566)	(129,237)	(33,447)	(166,564)	
Ciac	17	(3,095,686)	(1,454,663)	(468,068)	(69,653)	(341,454)	(299,043)	(77,392)	(385,413)	
Tank Painting Tracker	17	(17,182)	(8,074)	(2,598)	(387)	(1,895)	(1,660)	(430)	(2,139)	
Pensions	16	(66,075)	(33,996)	(7,321)	(786)	(4,685)	(3,621)	(1,962)	(13,704)	
Total Other Rate Base Elements		(4,509,263)	(2,119,562)	(680,416)	(101,105)	(496,085)	(434,215)	(113,011)	(564,869)	
Total Original Cost Measure of Value		\$ 15,304,068	\$ 7,189,806	\$ 2,314,743	\$ 345,596	\$ 1,690,057	\$ 1,479,731	\$ 382,489	\$ 1,901,646	

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

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	1,015.0	0.4538
Commercial	460.1	0.2056
Industrial	90.3	0.0403
Other Public Authority	350.2	0.1565
Sales for Resale	308.9	0.1380
Private Fire Protection	2.7	0.0012
Public Fire Protection	10.3	0.0046
Total	<u>2,237.5</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u> 0.6410	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u> 0.3590	
Residential	0.4538	0.2909	0.5216	0.1873	0.4781
Commercial	0.2056	0.1318	0.1773	0.0637	0.1955
Industrial	0.0403	0.0258	0.0232	0.0083	0.0341
Other Public Authority	0.1565	0.1003	0.1350	0.0485	0.1488
Sales for Resale	0.1380	0.0885	0.1429	0.0513	0.1398
Private Fire Protection	0.0012	0.0008			0.0008
Public Fire Protection	0.0046	0.0029			0.0029
Total	<u>1.0000</u>	<u>0.6410</u>	<u>1.0000</u>	<u>0.3591</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,015	1.00	1,015	0.5216
Commercial	460	0.75	345	0.1773
Industrial	90	0.50	45	0.0232
Other Public Authority	350	0.75	263	0.1350
Sales for Resale	309	0.90	278	0.1429
Total	2,225		1,946	1.0000

The weighting of the factors is based on the maximum day ratio of 1.56, based on a review of maximum day ratios experienced during the period 1990 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.6410
Maximum Day Extra Capacity	0.56	0.3590
Total	1.56	1.0000

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2007-0216 and Staff
Data Request #87

1990	1.57		
1991	1.6		
1992	1.5		
1993	1.63		
1994	1.59		
1995	1.57		
1996	1.5		
1997	1.72		
1998	1.58		
1999	1.6		
2000	1.65		
2001	1.52		
2002	1.48		
2003	1.72		
2004	1.38		
2005	1.6		
2006	1.57		
2007	1.51		
2008	1.41		
	29.7	19	1.56
Total ratios		Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6044	(4)	(5)=(4) X 0.3385	(6)	(7)=(6) X 0.0571	(8)=(3)+(5)+(7)
Residential	0.4538	0.2743	0.5216	0.1766			0.4507
Commercial	0.2056	0.1243	0.1773	0.0600			0.1843
Industrial	0.0403	0.0244	0.0232	0.0079			0.0323
Other Public Authority	0.1565	0.0946	0.1350	0.0457			0.1403
Sales for Resale	0.1380	0.0834	0.1429	0.0484			0.1318
Private Fire Protection	0.0012	0.0007			0.2114	0.0121	0.0128
Public Fire Protection	0.0046	0.0028			0.7886	0.0450	0.0478
Total	1.0000	0.6045	1.0000	0.3386	1.0000	0.0571	1.0000

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2419	(5)	(6)=(5) X 0.4838	(7)	(8)=(7) X 0.2743	(9)=(4)+(6)+(8)
Residential	42.3	0.4538	0.1098	0.5323	0.2575			0.3673
Commercial	19.2	0.2056	0.0497	0.1722	0.0833			0.1330
Industrial	3.8	0.0403	0.0097	0.0162	0.0078			0.0175
Other Public Authority	14.6	0.1565	0.0379	0.1312	0.0635			0.1014
Sales for Resale	12.9	0.1380	0.0334	0.1481	0.0717			0.1051
Private Fire Protection	0.1	0.0012	0.0003			0.2114	0.0580	0.0583
Public Fire Protection	0.4	0.0046	0.0011			0.7886	0.2163	0.2174
Total	93.2	1.0000	0.2419	1.0000	0.4838	1.0000	0.2743	1.0000

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.57 and the average daily system sendout for 2007 of 2.54 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,540,000	0.6044
Maximum Day Extra Capacity	<u>0.56</u>	<u>1,422,400</u>	<u>0.3385</u>
Subtotal	<u><u>1.56</u></u>	3,962,400	0.9429
Fire Protection		<u>240,000</u>	<u>0.0571</u>
Total		<u><u>4,202,400</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.00 and the average daily system sendout for 2006 of 2.70 MGD. The system demand for fire protection is 2000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,764	0.2419
Maximum Hour Extra Capacity	2.00	3,528	0.4838
Subtotal	3.00	5,292	0.7257
Fire Protection		2,000	0.2743
Total		7,292	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	42.3	3.5	148.0	0.5323
Commercial	19.2	2.5	47.9	0.1722
Industrial	3.8	1.2	4.5	0.0162
Other Public Authority	14.6	2.5	36.5	0.1312
Sales for Resale	12.9	3.2	41.2	0.1481
Total	92.7		278.1	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2000	(5)	(6)=(5) X 0.4000	(7)	(8)=(7) X 0.4000	(9)=(4)+(6)+(8)
Residential	42.3	0.4538	0.0908	0.5323	0.2129			0.3037
Commercial	19.2	0.2056	0.0411	0.1722	0.0689			0.1100
Industrial	3.8	0.0403	0.0081	0.0162	0.0065			0.0146
Other Public Authority	14.6	0.1565	0.0313	0.1312	0.0525			0.0838
Sales for Resale	12.9	0.1380	0.0276	0.1481	0.0592			0.0868
Private Fire Protection	0.1	0.0012	0.0002			0.2114	0.0846	0.0848
Public Fire Protection	0.4	0.0046	0.0009			0.7886	0.3154	0.3163
Total	93.2	1.0000	0.2000	1.0000	0.4000	1.0000	0.4000	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{2,000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{600,000 \text{ Gallons}} = 0.4000$$

$$\text{General Service Weight} : \quad 1.0000 \quad - \quad 0.4000 \quad = \quad 0.6000$$

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

	Maximum Hour Ratio	Percent	Weight
	<u> </u>	<u> </u>	<u> </u>
Average Hour	1.00	33.33	0.2000
Extra Capacity Maximum Hour	<u>2.00</u>	<u>66.67</u>	<u>0.4000</u>
Total	<u><u>3.00</u></u>	<u><u>100.00</u></u>	<u><u>0.6000</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.9921	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0079	(8)=(3)+ (5)+(7)
Residential	0.4781	0.4743	0.4507	0.0000	0.3673	0.0029	0.4772
Commercial	0.1955	0.1940	0.1843	0.0000	0.1330	0.0011	0.1951
Industrial	0.0341	0.0338	0.0323	0.0000	0.0175	0.0001	0.0339
Other Public Authority	0.1488	0.1476	0.1403	0.0000	0.1014	0.0008	0.1484
Sales for Resale	0.1398	0.1387	0.1318	0.0000	0.1051	0.0008	0.1395
Private Fire Protection	0.0008	0.0008	0.0128	0.0000	0.0583	0.0005	0.0013
Public Fire Protection	0.0029	0.0029	0.0478	0.0000	0.2174	0.0017	0.0046
Total	1.0000	0.9921	1.0000	0.0000	1.0000	0.0079	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	1,010	0.9921
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	8	0.0079
Total	1,018	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.4507	0.0000	0.3673	0.3673	0.3673
Commercial	0.1843	0.0000	0.1330	0.1330	0.1330
Industrial	0.0323	0.0000	0.0175	0.0175	0.0175
Other Public Authority	0.1403	0.0000	0.1014	0.1014	0.1014
Sales for Resale	0.1318	0.0000	0.1051	0.1051	0.1051
Private Fire Protection	0.0128	0.0000	0.0583	0.0583	0.0583
Public Fire Protection	0.0478	0.0000	0.2174	0.2174	0.2174
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	95,346	0.0000
Distribution Mains	404,280	1.0000
Total	499,626	1.0000

**ALL ASSIGNED TO MAX HOUR
NO FUNCTIONALIZATION OF MAINS**

Factor 6

Func.	factor 2	0.9921	factor 3	0.0000	Factor 4	0.0079
base	0.6373	0.6323	0.6009	0.0000	0.2405	0.0019
max day	0.359	0.3562	0.3385	0.0000		0.0000
max hour		0.0000		0.0000	0.4838	0.0038
private fire	0.0008	0.0008	0.0128	0.0000	0.0583	0.0005
public fire	0.0029	0.0029	0.0478	0.0000	0.2174	0.0017
	1.0000	0.9922	1.0000	0.0000	1.0000	0.0079

Factor 7

Func.	factor 3	0.0000	factor 4	1.0000
base	0.6009	0.0000	0.2405	0.2405
max day	0.3385	0.0000		0.0000
max hour	0	0.0000	0.4838	0.4838
private fire	0.0128	0.0000	0.0583	0.0583
public fire	0.0478	0.0000	0.2174	0.2174
	1.0000	0.0000	1.0000	1.0000

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	6,306	0.7353
Commercial	1,218	0.1420
Industrial	118	0.0137
Other Public Authority	898	0.1046
Sales for Resale	38	0.0044
Private Fire	0	0.0000
Total	8,577	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	6,292	0.8190
Commercial	770	0.1002
Industrial	31	0.0040
Other Public Authority	249	0.0324
Sales for Resale	7	0.0009
Private Fire Protection	334	0.0435
 Total	7,683	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 64,120	0.4385
Commercial	19,459	0.1331
Industrial	2,402	0.0164
Other Public Authority	14,512	0.0992
Sales for Resale	12,630	0.0864
Private Fire Protection	7,194	0.0492
Public Fire Protection	25,920	0.1772
	<u>146,236</u>	<u>1.0000</u>
Total	<u>146,236</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 9,068	0.3557
Commercial	1,755	0.0688
Industrial	162	0.0063
Other Public Authority	1,068	0.0419
Sales for Resale	603	0.0237
Private Fire Protection	581	0.0228
Public Fire Protection	12,260	0.4808
	<u>\$25,496</u>	<u>1.0000</u>
Total	<u>\$25,496</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$317,123	0.5185
Commercial	79,857	0.1306
Industrial	10,277	0.0168
Other Public Authority	54,001	0.0883
Sales for Resale	45,099	0.0737
Private Fire Protection	14,625	0.0239
Public Fire Protection	90,687	0.1483
 Total	 \$611,668	 1.0000

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification <hr/> (1)	Direct Labor Expense <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$211,413	0.5144
Commercial	45,540	0.1108
Industrial	4,906	0.0119
Other Public Authority	29,139	0.0709
Sales for Resale	22,520	0.0548
Private Fire Protection	12,216	0.0297
Public Fire Protection	85,250	0.2074
	<hr/>	<hr/>
Total	<u>\$410,984</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification <hr/> (1)	Original Cost Less Depreciation <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$9,303,595	0.4699
Commercial	2,993,301	0.1512
Industrial	446,425	0.0225
Other Public Authority	2,184,787	0.1103
Sales for Resale	1,912,759	0.0966
Private Fire Protection	495,193	0.0250
Public Fire Protection	2,464,985	0.1245
	<hr/>	<hr/>
Total	<u>\$19,801,045</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$7,189,806	0.4698
Commercial	2,314,743	0.1513
Industrial	345,596	0.0226
Other Public Authority	1,690,057	0.1104
Sales for Resale	1,479,731	0.0967
Private Fire Protection	382,489	0.0250
Public Fire Protection	1,901,646	0.1243
Total	<u>\$15,304,068</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,851,757	0.4906
Commercial	537,187	0.1423
Industrial	76,018	0.0201
Other Public Authority	379,966	0.1007
Sales for Resale	326,913	0.0866
Private Fire Protection	93,059	0.0247
Public Fire Protection	509,465	0.1350
Total	<u>\$3,774,365</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
 WARRENSBURG DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	6,261.00	6,261.00	435.00	435.00	4.00	4.00	93.00	93.00	0.00	0.00	6,793.00	6,793.00
3/4	1.3	3.00	3.90	7.00	9.10	0.00	0.00	1.00	1.30	0.00	0.00	11.00	14.30
1	1.7	24.00	40.80	78.00	132.60	4.00	6.80	6.00	10.20	0.00	0.00	112.00	190.40
1-1/2	3.5	0.00	0.00	29.00	101.50	1.00	3.50	5.00	17.50	0.00	0.00	35.00	122.50
2	4.3	0.00	0.00	86.00	369.80	6.00	25.80	39.00	167.70	2.00	8.60	133.00	571.90
3	19.0	0.00	0.00	3.00	57.00	1.00	19.00	6.00	114.00	0.00	0.00	10.00	190.00
4	29.3	0.00	0.00	0.00	0.00	2.00	58.60	13.00	380.90	1.00	29.30	16.00	468.80
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	1.00	112.90	0.00	0.00	1.00	112.90	0.00	0.00	2.00	225.80
Total		<u>6,288.00</u>	<u>6,305.70</u>	<u>639.00</u>	<u>1,217.90</u>	<u>18.00</u>	<u>117.70</u>	<u>164.00</u>	<u>897.50</u>	<u>3.00</u>	<u>37.90</u>	<u>7,112.00</u>	<u>8,576.70</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	6,264.00	6,264.00	442.00	442.00	4.00	4.00	94.00	94.00	0.00	0.00	0.00	0.00	6,804.00	6,804.00
1	1.17	24.00	28.08	78.00	91.26	4.00	4.68	6.00	7.02	0.00	0.00	0.00	0.00	112.00	131.04
1-1/2	1.58	0.00	0.00	29.00	45.82	1.00	1.58	5.00	7.90	0.00	0.00	0.00	0.00	35.00	55.30
2	2.04	0.00	0.00	86.00	175.44	6.00	12.24	39.00	79.56	2.00	4.08	5.00	10.20	138.00	281.52
3	2.73	0.00	0.00	3.00	8.19	1.00	2.73	6.00	16.38	0.00	0.00	1.00	2.73	11.00	30.03
4	2.88	0.00	0.00	0.00	0.00	2.00	5.76	13.00	37.44	1.00	2.88	18.00	51.84	34.00	97.92
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.00	131.44	31.00	131.44
8	6.98	0.00	0.00	1.00	6.98	0.00	0.00	1.00	6.98	0.00	0.00	17.00	118.66	19.00	132.62
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	19.00	2.00	19.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>6,288.00</u>	<u>6,292.08</u>	<u>639.00</u>	<u>769.69</u>	<u>18.00</u>	<u>30.99</u>	<u>164.00</u>	<u>249.28</u>	<u>3.00</u>	<u>6.96</u>	<u>74.00</u>	<u>333.87</u>	<u>7,186.00</u>	<u>7,682.87</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	5	20	
3 -inch	9.00	0	0	
4 -inch	16.00	18	288	
6 -inch	36.00	31	1,116	
8 -inch	64.00	17	1,088	
10 -inch	100.00	2	200	
12 -inch	144.00	0	0	
Private Hydrants	26.50	7	186	
Total Private Fire Protection		<u>80</u>	<u>2,898</u>	0.2114
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	1- 2-1/2"	6.25	300	1,875
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	321	6,500
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	92	2,438
Total Public Fire Protection		<u>713</u>	<u>10,813</u>	<u>0.7886</u>
Total Fire Protection		<u><u>793</u></u>	<u><u>13,711</u></u>	<u><u>1.0000</u></u>

WARREN COUNTY WATER

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

PSC STAFF STUDY

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES
FOR THE TEST YEAR ENDED JUNE 30, 2009 UPDATED TO OCTOBER 31, 2009

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 389,908	98.9%	\$ 233,504	98.7%	\$ 389,822	98.9%	\$ 156,318	66.9%
Commercial	4,161	1.1%	\$ 3,078	1.3%	\$ 4,161	1.1%	1,083	35.2%
Industrial	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Authority	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	85	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	394,154	100.0%	236,582	100.0%	393,983	100.0%	157,401	66.5%
Other Revenues	(86)		(86)		(86)		-	0.0%
Total	\$ 394,068		\$ 236,496		\$ 393,897		\$ 157,401	66.6%

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

**Case No. WR-2008-0311
STAFF - Warren County Water
Page 1 of 1**

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	27,529	\$233,504	27,529	\$389,822	\$156,318	66.94%
5	Commercial	503	3,078	503	4,161	1,083	35.19%
12	Total	<u>28,032</u>	<u>236,582</u>	<u>28,032</u>	<u>393,983</u>	<u>\$157,401</u>	<u>66.53%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenu		124		124	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0		
23							
24			<u>\$236,706</u>		<u>\$394,107</u>	<u>157,401</u>	<u>66.50%</u>
25							
26							
27							
28							

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - Warren County Water
Page 1 of 2

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Month	5,136		\$16.51	\$84,795	5,136		\$ 29.68	\$152,426	\$67,631	79.76%
5	3/4" Month	0		\$16.51	0	0		\$ 37.41	0	0	0.00%
6	1" Monthly	108		\$16.51	1,783	108		\$ 48.21	5,207	3,424	192.04%
7	1-1/2" Mon	0		\$16.51	0	0		\$ 95.78	0	0	0.00%
8	2" Monthly	12		\$16.51	198	12		\$ 117.71	1,413	1,215	613.64%
9	3" Monthly	0		\$16.51	0	0		\$ 498.75	0	0	0.00%
10	4" Monthly	0		\$16.51	0	0		\$ 764.79	0	0	0.00%
11	6" Monthly	0		\$16.51	0	0		\$ 1,261.19	0	0	0.00%
12	8" Monthly	0		\$16.51	0	0		\$ 2,932.27	0	0	0.00%
13	10" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
14	12" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		27,529	\$5.3300	146,728		27,529	\$8.3831	230,776	84,048	57.28%
19	Second Block		0	\$0.0000	0		0	8.3831	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	8.3831	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	8.3831	0	0	0.00%
22											
23											
24	Total		<u>27,529</u>		<u>\$233,504</u>		<u>27,529</u>		<u>\$389,822</u>	<u>\$156,318</u>	<u>66.94%</u>
25											
26											
27											

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311
STAFF - Warren County Water
Page 2 of 2

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Month	24		\$16.51	\$396	24		\$ 29.68	\$712	\$316	79.80%
5	3/4" Month	0		\$16.51	0	0		\$ 37.41	0	0	0.00%
6	1" Monthly	0		\$16.51	0	0		\$ 48.21	0	0	0.00%
7	1-1/2" Mon	0		\$16.51	0	0		\$ 95.78	0	0	0.00%
8	2" Monthly	0		\$16.51	0	0		\$ 117.71	0	0	0.00%
9	3" Monthly	0		\$16.51	0	0		\$ 498.75	0	0	0.00%
10	4" Monthly	0		\$16.51	0	0		\$ 764.79	0	0	0.00%
11	6" Monthly	0		\$16.51	0	0		\$ 1,261.19	0	0	0.00%
12	8" Monthly	0		\$16.51	0	0		\$ 2,932.27	0	0	0.00%
13	10" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
14	12" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		503	\$5.3300	2,682		503	\$6.855	3,449	767	28.60%
19	Second Block		0	\$0.0000	0		0	\$6.855	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	\$6.855	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	\$6.855	0	0	0.00%
22											
23											
24	Total		<u>503</u>		<u>\$3,078</u>		<u>503</u>		<u>\$4,161</u>	<u>\$1,083</u>	<u>35.19%</u>
25											
26											
27											
28											

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	443	436	7	0	0	0	0	1
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	5,965	5,841	107	0	0	0	0	17
TOTAL SS EXPENSE - OPERATION		6,408	6,277	114	0	0	0	0	18
Misc Exp Oper SS	2	214	210	3	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(2)	(2)	(0)	0	0	0	0	(0)
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		212	209	3	0	0	0	0	0
TOTAL SS EXPENSE		6,620	6,485	117	0	0	0	0	18
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	(9)	(9)	(0)	0	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(9)	(9)	(0)	0	0	0	0	(0)

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		(9)	(9)	(0)	0	0	0	0	(0)
WATER TREATMENT									
Super & Eng Oper WT	2	(5)	(5)	(0)	0	0	0	0	(0)
Chemicals	1	2,532	2,479	45	0	0	0	0	7
Labor & Exp Oper WT	2	2	2	0	0	0	0	0	0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1	1	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		2,530	2,477	45	0	0	0	0	7
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	1	1	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1	1	0	0	0	0	0	0
TOTAL WT EXPENSE		2,531	2,478	45	0	0	0	0	7
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	38,595	16,963	247	0	0	0	0	21,385
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,840	1,248	18	0	0	0	0	1,574
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)					Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		41,435	18,211	265	0	0	0	0	22,959
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	83,314	82,939	375	0	0	0	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		83,314	82,939	375	0	0	0	0	0
TOTAL T & D EXPENSE		124,749	101,150	640	0	0	0	0	22,959
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,513	2,501	12	0	0	0	0	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,546	1,539	7	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,059	4,040	19	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	1,807	1,477	9	0	0	0	0	321
Other Supplies & Exp AG	15	1	1	0	0	0	0	0	0
Other Supplies & Exp AG	15	1,720	1,406	9	0	0	0	0	305
Other Supplies & Exp AG	15	951	777	5	0	0	0	0	169
Mgmt Fees-Coporate/Shared Service Center	15	3,251	2,658	17	0	0	0	0	577
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	943	771	5	0	0	0	0	167
Outside Services AG	15	259	212	1	0	0	0	0	46
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	5,150	4,210	27	0	0	0	0	914
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	2,048	1,674	11	0	0	0	0	363
Injuries & Damages	16	255	16	0	0	0	0	0	239
Employee Pension & Benefits	16	2,411	147	2	0	0	0	0	2,262
Employee Pension & Benefits	16	12,916	787	12	0	0	0	0	12,118
Employee Pension & Benefits	16	10,680	650	10	0	0	0	0	10,020
Reg Commision Exp	15	330	270	2	0	0	0	0	59
Rents AG	15	78	64	0	0	0	0	0	14
Goodwill Advertising Exp	15	(1)	(1)	(0)	0	0	0	0	(0)
Misc Exp AG	15	221	181	1	0	0	0	0	39
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		43,020	15,299	111	0	0	0	0	27,612
General Plant Maint AG	15	263	215	1	0	0	0	0	47
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		263	215	1	0	0	0	0	47
TOTAL A & G EXPENSE		43,283	15,514	112	0	0	0	0	27,659
Total Operation & Maintenance Expenses		181,233	129,659	933	0	0	0	0	50,643

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	98	96	1	0	0	0	0	0
Struct & Imp P	6	75	74	1	0	0	0	0	0
Struct & Imp WT	2	138	136	2	0	0	0	0	0
Struct & Imp TD	7	47	21	0	0	0	0	0	26
Struct & Imp Offices	15	2	2	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	13,213	12,995	202	0	0	0	0	16
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	3,269	3,215	50	0	0	0	0	4
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	164	156	2	0	0	0	0	6
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	682	300	4	0	0	0	0	378
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8" "	4	2,432	1,069	16	0	0	0	0	1,348
T & D Mains - DI 6-10" (TN)	3	101	87	1	0	0	0	0	13
TD Mains 10 - 16" "	3	6	5	0	0	0	0	0	1
TD Mains 18 & Grtr "	3	1	1	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	2,675	2,646	12	0	0	0	17	0
Meters Bronze Case	9	1,228	1,222	6	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	254	253	1	0	0	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	107	107	0	0	0	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	493	0	0	0	0	0	0	493
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	601	591	9	0	0	0	0	1
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	7	6	0	0	0	0	0	1
Comp & Periph Equip	15	8,668	7,086	45	0	0	0	0	1,538
Computer Software	15	1,219	997	6	0	0	0	0	216

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)
Comp Software Personal	15	24	20	0	0	0	0	0	4
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	2	2	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24	20	0	0	0	0	0	4
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	360	294	2	0	0	0	0	64
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	666	544	3	0	0	0	0	118
Remote Control & Instrument	15	0	0	0	0	0	0	0	0
Comm Equip Telephone	15	4	3	0	0	0	0	0	1
Misc Equipment	15	204	167	1	0	0	0	0	36
Other Tangible Equipment	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		36,764	32,112	367	0	0	0	17	4,269
Amort-Other UP, Depr Ciac,COR	18	126	109	1	0	0	0	0	16
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,648	1,300	14	0	0	0	0	334
Property Taxes	18	66,400	57,217	777	0	0	0	27	8,380
FUTA	16	3,190	194	3	0	0	0	0	2,993
FICA	16	(192)	(12)	(0)	0	0	0	0	(180)
SUTA	16	117	7	0	0	0	0	0	110
Other Taxes & Licenses	15	511	418	3	0	0	0	0	91
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		71,674	59,124	796	0	0	0	27	11,727
Income Taxes	18	7,037	6,064	82	0	0	0	3	888
Utility Income Available for Return	18	97,231	83,784	1,138	0	0	0	39	12,271
Total Cost of Service		394,065	310,852	3,318	0	0	0	85	79,813
Less: Other Water Revenues	19	86	86	0	0	0	0	0	0
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		86	86	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		\$ 394,151	\$ 310,938	\$ 3,318	\$ -	\$ -	\$ -	\$ 85	\$ 79,813

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Reallocation of Public Fire	20	0	78,970	843	0	0	0		(79,813)
Total		\$ 394,151	\$ 389,908	\$ 4,161	\$ -	\$ -	\$ -	\$ 85	\$ -
		\$ (86)	\$ (86)						
		<u>\$ 394,065</u>	<u>\$ 389,822</u>						

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 189	\$ 145	\$ 2	\$ -	\$ -	\$ -	\$ 0	\$ 42
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	64,984	28,560	416	0	0	0	0	36,008
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	4,047	3,980	62	0	0	0	0	5
Struct & Imp P	6	4,082	4,015	62	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	5,917	5,819	91	0	0	0	0	7
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	851	374	5	0	0	0	0	472
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	96	78	0	0	0	0	0	17
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	(1)	(1)	(0)	0	0	0	0	(0)
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	639,131	628,585	9,779	0	0	0	0	767
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	113,437	111,565	1,736	0	0	0	0	136
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	19,165	18,849	293	0	0	0	0	23
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	5	5	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	14,419	13,688	200	0	0	0	0	531
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	49,077	21,569	314	0	0	0	0	27,194
TD Mains 4 & Less "	4	(14,689)	(6,456)	(94)	0	0	0	0	(8,139)
TD Mains 6 to 8" "	4	94,913	41,714	607	0	0	0	0	52,591
T & D Mains - DI 6-10" (TN)	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	428	367	6	0	0	0	0	55
TD Mains 18 & Grtr "	3	84	72	1	0	0	0	0	11
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	87,440	86,504	393	0	0	0	542	0
Meters Bronze Case	9	43,627	43,431	196	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	987	983	4	0	0	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	4,363	4,343	20	0	0	0	0	0
Meter Installations	9	40,001	39,821	180	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	23,695	0	0	0	0	0	0	23,695
Other P/E Intangible	15	7	6	0	0	0	0	0	1
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	63	52	0	0	0	0	0	11
Comp & Periph Equip	15	31,199	25,505	162	0	0	0	0	5,535
Computer Software	15	1,027	840	5	0	0	0	0	182
Comp Software Personal	15	49	40	0	0	0	0	0	9
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	(39)	(32)	(0)	0	0	0	0	(7)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	8	0	0	0	0	0	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	5,904	4,827	31	0	0	0	0	1,047
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)						Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	8,392	6,860	44	0	0	0	0	1,489
Remote Control & Instrument	15	0	0	0	0	0	0	0	0
Comm Equip Telephone	15	15	12	0	0	0	0	0	3
Misc Equipment	15	(3,787)	(3,096)	(20)	0	0	0	0	(672)
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		1,239,088	1,083,034	14,498	0	0	0	542	141,018
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(33,324)	(27,242)	(173)	0	0	0	0	(5,912)
Materials and Supplies	15	247	202	1	0	0	0	0	44
Prepayments	15	1,365	1,116	7	0	0	0	0	242
OPEB Tracker	16	2,130	130	2	0	0	0	0	1,998
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	5,091	3,903	55	0	0	0	2	1,132
Deferred Taxes & Offsets	17	(212)	(163)	(2)	0	0	0	(0)	(47)
Ciac	17	12,032	9,224	130	0	0	0	5	2,675
Tank Painting Tracker	17	60,137	46,101	649	0	0	0	24	13,368
Pensions	16	9,650	588	9	0	0	0	0	9,054
Total Other Rate Base Elements		57,116	33,858	678	0	0	0	31	22,554
Total Original Cost Measure of Value		\$ 1,296,204	\$ 1,116,892	\$ 15,176	\$ -	\$ -	\$ -	\$ 573	\$ 163,572

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		38,595	16,963	247	0	0	0	0	21,385	0.0
	FACTOR 11		0.4395	0.0064	0.0000	0.0000	0.0000	0.0000	0.5541	1.0000
T&D Mnt BASIS FOR FACTOR 12		0	0	0	0	0	0	0	0	0.0
	FACTOR 12		0.9955	0.0045	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15		129,453	105,824	669	0	0	0	0	22,960	0.0
	FACTOR 15		0.8175	0.0052	0.0000	0.0000	0.0000	0.0000	0.1774	1.0001
LABOR BASIS FOR FACTOR 16		129,762	105,766	669	0	0	0	0	23,327	0.2
	FACTOR 16		0.0609	0.0009	0.0000	0.0000	0.0000	0.0000	0.9382	1.0000
UPIS BASIS FOR FACTOR 17		1,238,899	1,082,889	14,496	0	0	0	542	140,976	4.3
	FACTOR 17		0.7666	0.0108	0.0000	0.0000	0.0000	0.0004	0.2223	1.0001
RATE BASE BASIS FOR FACTOR 18		1,296,204	1,116,892	15,176	0	0	0	573	163,572	8.8
	FACTOR 18		0.8617	0.0117	0.0000	0.0000	0.0000	0.0004	0.1262	1.0000
TOTAL COS BASIS FOR FACTOR 19		392,087	309,282	3,302	0	0	0	0	79,421	(82.1)
	FACTOR 19		0.7888	0.0084	0.0000	0.0000	0.0000	0.0000	0.2026	0.9998
COS w/o Fire Factor 20		314,170	310,852	3,318	0	0	0	0	0	0
	FACTOR 20		0.9894	0.0106	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.9792	0.0179	-	-	-	-	0.0029	1.0000
2	0.9835	0.0153	-	-	-	-	0.0012	1.0000
3	0.8575	0.0134	-	-	-	-	0.1291	1.0000
4	0.4395	0.0064	-	-	-	-	0.5541	1.0000
5	0.9493	0.0139	-	-	-	-	0.0368	1.0000
6	0.9835	0.0153	-	-	-	-	0.0012	1.0000
7	0.4395	0.0064	-	-	-	-	0.5541	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9955	0.0045	-	-	-	-	-	1.0000
10	0.9893	0.0045	-	-	-	0.0062	-	1.0000
11	0.4395	0.0064	-	-	-	-	0.5541	1.0000
12	0.9955	0.0045	-	-	-	-	-	1.0000
13	0.9954	0.0046	-	-	-	-	-	1.0000
14	0.9954	0.0046	-	-	-	-	-	1.0000
15	0.8175	0.0052	-	-	-	-	0.1774	1.0001
16	0.0609	0.0009	-	-	-	-	0.9382	1.0000
17	0.7666	0.0108	-	-	-	0.0004	0.2223	1.0001
18	0.8617	0.0117	-	-	-	0.0004	0.1262	1.0000
19	0.7888	0.0084	-	-	-	-	0.2026	0.9998
20	0.9894	0.0106	-	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	443	180	262	0	0	0	1
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	5,965	5,948	0	0	0	0	17
TOTAL SS EXPENSE - OPERATION		6,408	6,128	262	0	0	0	18
Misc Exp Oper SS	2	214	87	127	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(2)	(1)	(1)	0	0	0	(0)
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		212	86	125	0	0	0	0
TOTAL SS EXPENSE		6,620	6,214	388	0	0	0	18
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	(9)	(4)	(5)	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(9)	(4)	(5)	0	0	0	(0)
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		(9)	(4)	(5)	0	0	0	(0)

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WATER TREATMENT								
Super & Eng Oper WT	2	(5)	(2)	(3)	0	0	0	(0)
Chemicals	1	2,532	2,525	0	0	0	0	7
Labor & Exp Oper WT	2	2	1	1	0	0	0	0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	1	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1	0	1	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		2,530	2,524	(1)	0	0	0	7
Super & Eng Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	1	0	1	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1	0	1	0	0	0	0
TOTAL WT EXPENSE		2,531	2,524	(1)	0	0	0	7
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	38,595	4,932	0	12,277	0	0	21,385
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,840	363	0	903	0	0	1,574
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		41,435	5,295	0	13,180	0	0	22,959
Super & Eng Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Plant Maint TD	12	83,314	0	0	0	83,314	0	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		83,314	0	0	0	83,314	0	0	0
TOTAL T & D EXPENSE		124,749	5,295	0	13,180	83,314	0	0	22,959
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,513	0	0	0	0	0	2,513	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,546	0	0	0	0	0	1,546	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,059	0	0	0	0	0	4,059	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	1,807	78	5	184	1,163	0	57	321
Other Supplies & Exp AG	15	1	0	0	0	1	0	0	0
Other Supplies & Exp AG	15	1,720	74	5	175	1,107	0	54	305
Other Supplies & Exp AG	15	951	41	3	97	612	0	30	169
Mgmt Fees-Coporate/Shared Service Center	15	3,251	139	9	331	2,092	0	102	577
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	943	40	3	96	607	0	30	167
Outside Services AG	15	259	11	1	26	167	0	8	46
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	5,150	221	15	524	3,315	0	162	914
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	2,048	88	6	208	1,318	0	64	363
Injuries & Damages	16	255	11	1	26	166	0	5	46
Employee Pension & Benefits	16	2,411	103	5	249	1,573	0	48	433
Employee Pension & Benefits	16	12,916	553	26	1,333	8,425	0	257	2,322
Employee Pension & Benefits	16	10,680	457	21	1,102	6,967	0	213	1,920
Reg Commision Exp	15	330	14	1	34	212	0	10	59
Rents AG	15	78	3	0	8	50	0	2	14
Goodwill Advertising Exp	15	(1)	(0)	(0)	(0)	(1)	0	(0)	(0)
Misc Exp AG	15	221	9	1	22	142	0	7	39
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		43,020	1,843	101	4,416	27,916	0	1,049	7,695

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
General Plant Maint AG	15	263	11	1	27	169	0	8	47
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		<u>263</u>	<u>11</u>	<u>1</u>	<u>27</u>	<u>169</u>	<u>0</u>	<u>8</u>	<u>47</u>
TOTAL A & G EXPENSE		<u>43,283</u>	<u>1,854</u>	<u>102</u>	<u>4,443</u>	<u>28,085</u>	<u>0</u>	<u>1,057</u>	<u>7,741</u>
Total Operation & Maintenance Expenses		<u>181,233</u>	<u>15,884</u>	<u>484</u>	<u>17,623</u>	<u>111,399</u>	<u>0</u>	<u>5,116</u>	<u>30,726</u>
DEPRECIATION EXPENSE									
Struct & Imp SS	2	98	40	58	0	0	0	0	0
Struct & Imp P	6	75	31	44	0	0	0	0	0
Struct & Imp WT	2	138	56	82	0	0	0	0	0
Struct & Imp TD	7	47	6	0	15	0	0	0	26
Struct & Imp Offices	15	2	0	0	0	1	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	13,213	5,378	7,819	0	0	0	0	16
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	3,269	1,330	1,935	0	0	0	0	4
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	164	45	0	113	0	0	0	6
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	682	87	0	217	0	0	0	378
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8" "	4	2,432	311	0	774	0	0	0	1,348
TD Mains 10 to 16" "	3	101	36	52	0	0	0	0	13
TD Mains 18 & Grtr "	3	6	2	3	0	0	0	0	1
TD Mains 18 & Grtr "	3	1	0	1	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	2,675	0	0	0	0	2,658	0	17
Meters Bronze Case	9	1,228	0	0	0	1,228	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	254	0	0	0	254	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	107	0	0	0	107	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Hydrants	8	493	0	0	0	0	0	0	493
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	601	245	356	0	0	0	0	1
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	7	0	0	1	5	0	0	1
Comp & Periph Equip	15	8,668	372	25	882	5,579	0	272	1,538
Computer Software	15	1,219	52	4	124	785	0	38	216
Comp Software Personal	15	24	1	0	2	15	0	1	4
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	2	0	0	0	1	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24	1	0	2	15	0	1	4
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	360	15	1	37	232	0	11	64
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	666	29	2	68	429	0	21	118
Remote Control & Instrument	15	0	0	0	0	0	0	0	0
Comm Equip Telephone	15	4	0	0	0	3	0	0	1
Misc Equipment	15	204	9	1	21	131	0	6	36
Other Tangible Equipment	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		36,764	8,047	10,382	2,256	8,784	2,658	351	4,285
Amort-Other UP	18	126	36	48	8	11	9	0	14
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,648	307	320	129	576	62	24	231
Property Taxes	18	66,400	19,044	25,325	4,050	5,697	4,728	33	7,523
FUTA	16	3,190	137	6	329	2,081	0	63	574
FICA	16	(192)	(8)	(0)	(20)	(125)	0	(4)	(35)
SUTA	16	117	5	0	12	76	0	2	21
Other Taxes & Licenses	15	511	22	1	52	329	0	16	91
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		71,674	19,506	25,652	4,553	8,634	4,790	135	8,405
Income Taxes	18	7,037	2,018	2,684	429	604	501	4	797
Utility Income Available for Return	18	97,231	27,886	37,084	5,931	8,342	6,923	49	11,016
Total Cost of Service		394,065	73,377	76,334	30,800	137,775	14,881	5,654	55,244
Less: Other Water Revenues	19	86	16	17	7	30	3	1	12
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		86	16	17	7	30	3	1	12

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Total Cost of Service Related to Sales of Water		394,151	73,393	76,350	30,807	137,805	14,884	5,655	55,256
Reallocation of Public Fire	20	0	32,444	33,753	13,616		0	0	(79,813)
Total		\$ 394,151	\$ 105,837	\$ 110,103	\$ 44,423	\$ 137,805	\$ 14,884	\$ 5,655	\$ (24,557)
			28,032			445	441	5,268	
			3.776			309.46	33.79		
						25.79	2.82	1.07	
								29.68	
RATE BASE									
Organization	17	189	54	71	12	18	13	0	22
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	64,984	8,305	0	20,671	0	0	0	36,008
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	4,047	1,647	2,395	0	0	0	0	5
Struct & Imp P	6	4,082	1,661	2,416	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	5,917	2,408	3,502	0	0	0	0	7
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	851	109	0	271	0	0	0	472
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	96	4	0	10	62	0	3	17
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	(1)	(0)	(0)	(0)	(1)	0	(0)	(0)
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	639,131	260,126	378,238	0	0	0	0	767
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	113,437	46,169	67,132	0	0	0	0	136

MISSOURI-AMERICAN WATER COMPANY
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 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	19,165	7,800	11,342	0	0	0	0	23
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	5	1	0	3	0	0	0	0
Elevated Tanks & Standpipes	5	14,419	3,980	0	9,909	0	0	0	531
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	49,077	6,272	0	15,611	0	0	0	27,194
TD Mains 4 & Less "	4	(14,689)	(1,877)	0	(4,673)	0	0	0	(8,139)
TD Mains 6 to 8" "	4	94,913	12,130	0	30,192	0	0	0	52,591
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	428	152	221	0	0	0	0	55
TD Mains 18 & Grtr "	3	84	30	43	0	0	0	0	11
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	87,440	0	0	0	0	86,898	0	542
Meters Bronze Case	9	43,627	0	0	0	43,627	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	987	0	0	0	987	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	4,363	0	0	0	4,363	0	0	0
Meter Installations	9	40,001	0	0	0	40,001	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	23,695	0	0	0	0	0	0	23,695
Other P/E Intangible	15	7	0	0	1	5	0	0	1
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	63	3	0	6	41	0	2	11

MISSOURI-AMERICAN WATER COMPANY
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 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Comp & Periph Equip	15	31,199	1,338	90	3,176	20,080	0	980	5,535
Computer Software	15	1,027	44	3	105	661	0	32	182
Comp Software Personal	15	49	2	0	5	32	0	2	9
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	(39)	(2)	(0)	(4)	(25)	0	(1)	(7)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	0	0	1	6	0	0	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	5,904	253	17	601	3,800	0	185	1,047
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	8,392	360	24	854	5,401	0	264	1,489
Remote Control & Instrument	15	0	0	0	0	0	0	0	0
Comm Equip Telephone	15	15	1	0	2	10	0	0	3
Misc Equipment	15	(3,787)	(162)	(11)	(386)	(2,437)	0	(119)	(672)
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		<u>1,239,088</u>	<u>350,809</u>	<u>465,484</u>	<u>76,367</u>	<u>116,629</u>	<u>86,911</u>	<u>1,348</u>	<u>141,540</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(33,324)	(1,430)	(97)	(3,392)	(21,447)	0	(1,046)	(5,912)
Materials and Supplies	15	247	11	1	25	159	0	8	44
Prepayments	15	1,365	59	4	139	879	0	43	242
OPEB Tracker	16	2,130	91	4	220	1,389	0	42	383
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	5,091	1,441	1,913	314	479	357	6	581
Deferred Income Taxes	17	(212)	(60)	(80)	(13)	(20)	(15)	(0)	(24)
Ciac	17	12,032	3,406	4,520	741	1,132	843	13	1,374
Tank Painting Tracker	17	60,137	17,025	22,593	3,704	5,659	4,216	66	6,868
Pensions	16	9,650	413	19	996	6,295	0	192	1,735
Total Other Rate Base Elements		<u>57,116</u>	<u>20,956</u>	<u>28,879</u>	<u>2,734</u>	<u>(5,476)</u>	<u>5,401</u>	<u>(677)</u>	<u>5,291</u>
Total Original Cost Measure of Value		<u>\$ 1,296,204</u>	<u>\$ 371,765</u>	<u>\$ 494,362</u>	<u>\$ 79,101</u>	<u>\$ 111,153</u>	<u>\$ 92,312</u>	<u>\$ 672</u>	<u>\$ 146,831</u>

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	38,595	4,932	0	12,277	0	0	0	21,385	0.0
		0.1278	0.0000	0.3181	0.0000	0.0000	0.0000	0.5541	1.0000
T&D Mnt BASIS FOR FACTOR 12	0	0	0	0	0	0	0	0	0.0
		0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15	129,453	5,558	382	13,180	83,314	0	4,059	22,960	0.0
		0.0429	0.0029	0.1018	0.6436	0.0000	0.0314	0.1774	1.0000
LABOR BASIS FOR FACTOR 16	129,762	5,559	260	13,391	84,646	0	2,578	23,327	0.0
		0.0428	0.0020	0.1032	0.6523	0.0000	0.0199	0.1798	1.0000
UPIS BASIS FOR FACTOR 17	1,238,899	350,755	465,413	76,356	116,611	86,898	1,348	141,518	0.0
		0.2831	0.3757	0.0616	0.0941	0.0701	0.0011	0.1142	0.9999
RATE BASE BASIS FOR FACTOR 18	1,296,204	371,765	494,362	79,101	111,153	92,312	672	146,831	(7.7)
		0.2868	0.3814	0.0610	0.0858	0.0712	0.0005	0.1133	1.0000
TOTAL COS BASIS FOR FACTOR 19	392,087	73,056	76,013	30,638	136,986	14,819	5,620	54,954	0.0
		0.1863	0.1939	0.0781	0.3494	0.0378	0.0143	0.1402	1.0000
TOTAL COS BASIS FOR FACTOR 20	180,550	73,393	76,350	30,807					0.0
		0.4065	0.4229	0.1706					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9971	-	-	-	-	-	0.0029	1.0000
2	0.4070	0.5918	-	-	-	-	0.0012	1.0000
3	0.3549	0.5160	-	-	-	-	0.1291	1.0000
4	0.1278	-	0.3181	-	-	-	0.5541	1.0000
5	0.2760	-	0.6872	-	-	-	0.0368	1.0000
6	0.4070	0.5918	-	-	-	-	0.0012	1.0000
7	0.1278	-	0.3181	-	-	-	0.5541	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9938	-	0.0062	1.0000
11	0.1278	-	0.3181	-	-	-	0.5541	1.0000
12	-	-	-	1.0000	-	-	-	1.0000
13	-	-	-	-	-	1.0000	-	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.0429	0.0029	0.1018	0.6436	-	0.0314	0.1774	1.0000
16	0.0428	0.0020	0.1032	0.6523	-	0.0199	0.1798	1.0000
17	0.2831	0.3757	0.0616	0.0941	0.0701	0.0011	0.1142	0.9999
18	0.2868	0.3814	0.0610	0.0858	0.0712	0.0005	0.1133	1.0000
19	0.1863	0.1939	0.0781	0.3494	0.0378	0.0143	0.1402	1.0000
20	0.4065	0.4229	0.1706					1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification (1)	Average Daily Consumption, Thousand Gallons (2)	Allocation Factor (3)
Residential	75.42	0.9792
Commercial	1.38	0.0179
Industrial	0.00	0.0000
Other Public Authority	0.00	0.0000
Sales for Resale	0.00	0.0000
Private Fire Protection	0.00	0.0000
Public Fire Protection	0.22	0.0029
Total	<u>77.02</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.4082	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.5918	
Residential	0.9792	0.3997	0.9865	0.5838	0.9835
Commercial	0.0179	0.0073	0.0135	0.0080	0.0153
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0029	0.0012			0.0012
Total	<u>1.0000</u>	<u>0.4082</u>	<u>1.0000</u>	<u>0.5918</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day (4)=(2)x(3)	Allocation Factor (5)
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	75	1.00	75	0.9865
Commercial	1	0.75	1	0.0135
Industrial	0	0.50	0	0.0000
Other Public Authority	0	0.75	0	0.0000
Sales for Resale	0	0.90	0	0.0000
Total	77		76	1.0000

The weighting of the factors is based on the maximum day ratio of 1.45, based on a review of maximum day ratios experienced during the period 2004 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.4082
Maximum Day Extra Capacity	1.45	0.5918
Total	2.45	1.0000

* Ratio of maximum day to average day minus 1.0.

These Figures Come From Case WR-2008-0311 and Staff
Data Request #4

1990	n/a		
1991	n/a		
1992	n/a		
1993	n/a		
1993	n/a		
1995	n/a		
1996	n/a		
1997	n/a		
1998	n/a		
1999	n/a		
2000	n/a		
2001	n/a		
2002	n/a		
2003	n/a		
2004	1.80		
2005	2.47		
2006	2.54		
2007	2.43		
2008	3.03		
	<u>12.27</u>	<u>5</u>	<u>2.45</u>
	<u>Total ratios</u>	<u>Years</u>	<u>Factor</u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
PSC STAFF STUDY

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.3559		0.5160		0.1281	
Residential	0.9792	0.3485	0.9865	0.5090			0.8575
Commercial	0.0179	0.0064	0.0135	0.0070			0.0134
Industrial	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0029	0.0010			1.0000	0.1281	0.1291
Total	1.0000	0.3559	1.0000	0.5160	1.0000	0.1281	1.0000

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1282	(5)	(6)=(5) X 0.3181	(7)	(8)=(7) X 0.5537	(9)=(4)+(6)+(8)
Residential	3.1	0.9792	0.1255	0.9871	0.3140			0.4395
Commercial	0.1	0.0179	0.0023	0.0129	0.0041			0.0064
Industrial	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0	0.0029	0.0004			1.0000	0.5537	0.5541
Total	3.2	1.0000	0.1282	1.0000	0.3181	1.0000	0.5537	1.0000

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 7.88 and the average daily system sendout for 2007 of 0.10 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	100,000	0.3559
Maximum Day Extra Capacity	1.45	145,000	0.5160
Subtotal	2.45	245,000	0.8719
Fire Protection		36,000	0.1281
Total		281,000	1.0000

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

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

FACTOR 4. Continued

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

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	69	0.1282
Maximum Hour Extra Capacity	<u>2.48</u>	<u>172</u>	<u>0.3181</u>
Subtotal	<u><u>3.48</u></u>	242	0.4463
Fire Protection		<u>300</u>	<u>0.5537</u>
Total		<u><u>542</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3.1	3.5	11.0	0.9871
Commercial	0.1	2.5	0.1	0.0129
Industrial	0.0	1.2	0.0	0.0000
Other Public Authority	0.0	2.5	0.0	0.0000
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>3.2</u></u>		<u><u>11.1</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2768		0.6872		0.0360	
Residential	3.143	0.9792	0.2710	0.9871	0.6783			0.9493
Commercial	0.057	0.0179	0.0050	0.0129	0.0089			0.0139
Industrial	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.000	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.009	0.0029	0.0008			1.0000	0.0360	0.0368
Total	3.209	1.0000	0.2768	1.0000	0.6872	1.0000	0.0360	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	28.72	0.2768
Extra Capacity Maximum Hour	<u>2.48</u>	<u>71.28</u>	<u>0.6872</u>
Total	<u><u>3.48</u></u>	<u><u>100.00</u></u>	<u><u>0.9640</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.9835	0.9835	0.8575	0.0000	0.4395	0.0000	0.9835
Commercial	0.0153	0.0153	0.0134	0.0000	0.0064	0.0000	0.0153
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0012	0.0012	0.1291	0.0000	0.5541	0.0000	0.0012
Total	1.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(1)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.8575	0.0000	0.4395	0.4395	0.4395
Commercial	0.0134	0.0000	0.0064	0.0064	0.0064
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.1291	0.0000	0.5541	0.5541	0.5541
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	443	0.9955
Commercial	2	0.0045
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	445	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	439	0.9893
Commercial	2	0.0045
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0062
 Total	443	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 16,963	0.4395
Commercial	247	0.0064
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	21,385	0.5541
Total	<u>38,595</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 0	0.9955
Commercial	0	0.0045
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
Total	<u>\$0</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	437	0.9954
Commercial	2	0.0046
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	0	0.0000
Total	439	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	437	0.9954
Commercial	2	0.0046
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Total	439	1.0000

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$105,824	0.8175
Commercial	669	0.0052
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	22,960	0.1774
 Total	\$129,453	1.0001

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$1,116,892	0.8617
Commercial	15,176	0.0117
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	573	0.0004
Public Fire Protection	163,572	0.1262
Total	<u>\$1,296,213</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$309,282	0.7890
Commercial	3,302	0.0084
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	79,421	0.2026
Total	<u>\$392,005</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	428.00	428.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	430.00	430.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	9.00	15.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	15.30
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>437.00</u>	<u>443.30</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>439.00</u>	<u>445.30</u>

MISSOURI-AMERICAN WATER COMPANY
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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(13)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)
3/4	1.00	428.00	428.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.17	9.00	10.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>437.00</u>	<u>438.53</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>2.73</u>

MISSOURI-AMERICAN WATER COMPANY
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BASIS FOR ALLOCATING DEMAND RELATED COSTS OF FIRE SERVICE
 TO PRIVATE AND PUBLIC FIRE PROTECTION CUSTOMER CLASSIFICATIONS

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

CEDAR HILL SEWER

Missouri-American Water Company
Rate Making Income Statement-Cedar Hill Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	340,377
2	Other Operating Revenues *	\$	192
3	Total Operating Revenues	\$	340,569
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 1,755
2 Operating Expense-Collection Maintenance	\$ (4)
3 Operating Expense-Pumping	\$ 2,886
4 Operating Expense-Waste Water Treatment	\$ 47,183
5 Operating Expense-Treatment & Disp Oper	\$ 3,890
6 Operating Expense-Treatment & Disp Maint	\$ 10,167
7 Customer Accounts	\$ 23,332
8 Administration & General - Salaries	\$ 241,398
9 Sub-Total Operating Expenses	\$ 330,607
10 Deferred Income Taxes	\$ 56,609
11 Required Current Income Taxes	\$ -
12 Sub-Total Taxes	\$ 56,609
13 Depreciation Expense	\$ 31,924
14 Other Operating Expense	\$ 43,021
15 Sub-Total Depreciation/Amortization	\$ 74,945
16 Return on Rate Base	\$ 13,012
17 Total Cost of Service	\$ 475,173
18 Staff's Recommended Revenue Increase	\$ 134,604

Missouri-American Water Company

Revenue Annualizations at Current Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
Single Family Residence	558	0	558	\$ 33.81	\$ 226,263
Mobile Home in MH Park		94	94	\$ 30.43	\$ 34,325
Multi Family Residence		20	20	\$ 27.05	\$ 6,492
Commercial	56		56	\$ 33.81	\$ 22,619
Total			727		\$ 289,699

*monthly service charge includes 6,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Customer Type	Gallons*	Rate	Annual Revenue
Single Family Residence	12,725.0	\$ 3.9825	\$ 50,677
Mobile Home in MH Park	-	\$ 3.9825	\$ -
Multi Family Residence	-	\$ 3.9825	\$ -
Commercial	-	\$ 3.9825	\$ -
Total			\$ 50,677

*Usage over 6,000 gallons

Other Operating Revenues

Miscellaneous Revenues	\$ 192
Total Other Revenues	\$ 192

Total Operating Revenues

Service Charges - Retail Customers	\$ 289,699
Commodity Revenues - Retail Customers	\$ 50,677
Sub-Total Tariffed Rate Revenues	\$ 340,377
Other Operating Revenues	\$ 192
Total Operating Revenues	\$ 340,569

Missouri-American Water Company

Development of Tariffed Rates-Cedar Hill Sewer

Revenues Generated by Current Tariffed Rates	\$ 340,377
Agreed-Upon Overall Revenue Increase	\$ 134,604
Percentage Increase Needed	39.546%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Single Family Residence	\$ 33.81	\$ 47.18	\$ 3.9825	\$ 5.557
Mobile Home in MH Park	\$ 30.43	\$ 42.46	\$ 3.9825	\$ 5.557
Multi Family Residence	\$ 27.05	\$ 37.75	\$ 3.9825	\$ 5.557
Commercial	\$ 33.81	\$ 47.18	\$ 3.9825	\$ 5.557

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	558	0	558	\$ 47.18	\$ 315,741
Mobile Home in MH Park	0	94	94	\$ 42.46	\$ 47,899
Multi Family Residence	0	20	20	\$ 37.75	\$ 9,059
Commercial	56	0	56	\$ 47.18	\$ 31,564
Total	613	114	727		\$ 404,263

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Customer Type	Residential	Business	Total Sales	Rate	Annual Revenue
Single Family Residence	-	12,725.0	12,725.0	\$ 5.557	\$ 70,718
Mobile Home in MH Park	-	-	-	\$ 5.557	\$ -
Multi Family Residence	-	-	-	\$ 5.557	\$ -
Commercial	-	-	-	\$ 5.557	\$ -
Total	-	12,725.0	12,725.0		\$ 70,718

volumes adjusted as needed per net revenue annualization at current rates

Other Operating Revenues

Miscellaneous Revenues	\$ 192
Total Other Revenues	\$ 192

Total Operating Revenues

Service Charges - Retail Customers	\$ 404,263
Commodity Revenues - Retail Customers	\$ 70,718
Sub-Total Tariffed Rate Revenues	\$ 474,981
Other Operating Revenues	\$ 192
Total Revenues at Proposed Rates	\$ 475,173

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 475,173
Total Revenues at Current Rates	\$ 340,569
Increase In Revenues at Proposed Rates	\$ 134,604
Staff's Recommended Increase in Operating Revenues	\$ 134,604

Missouri-American Water Company

Residential Customer Bill Comparison-Cedar Hill Sewer

Retail Customer

Current Base Customer Charge	Proposed Base Customer Charge	Current Usage Rate	Proposed Usage Rate
\$33.81	\$47.18	N/A	N/A

6,000 gallons included in base charge

MONTHLY BILL COMPARISON

based on 6,000 gallons

Current Rates

Customer Charge	\$ 33.81
Usage Charge	\$ -
Total Bill	\$ 33.81

Proposed Rates

Customer Charge	\$ 47.18
Usage Charge	\$ -
Total Bill	\$ 47.18

INCREASES

Customer Charge

\$ Increase	\$13.37
% Increase	39.55%

Usage Charge

\$ Increase	\$0.00
% Increase	N/A

Total Bill

\$ Increase	\$13.37
% Increase	39.55%

N/A to existing residential customers

PARKVILLE SEWER

Missouri-American Water Company
Rate Making Income Statement-Parkville Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$ 64,229
2	Other Operating Revenues *	\$ 112
3	Total Operating Revenues	\$ 64,341
4	* See "Revenues - Current Rates" for Details	

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ -
2 Operating Expense-Collection Maintenance	\$ (1)
3 Operating Expense-Pumping	\$ (2)
4 Operating Expense-Waste Water Treatment	\$ 45,643
5 Operating Expense-Treatment & Disp Oper	\$ 1,152
6 Operating Expense-Treatment & Disp Maint	\$ 205
7 Customer Accounts	\$ 593
8 Administration & General - Salaries	\$ 17,906
9 Sub-Total Operating Expenses	\$ 65,496
10 Deferred Income Taxes	\$ 747
11 Required Current Income Taxes	\$ 3
12 Sub-Total Taxes	\$ 750
13 Depreciation Expense	\$ 1,498
14 Amortization Expense	\$ 1,836
15 Other Operating Expense	\$ 4,074
16 Sub-Total Depreciation/Amortization	\$ 7,408
17 Return on Rate Base	\$ 2,102
18 Total Cost of Service	\$ 75,756
18 Staff's Recommended Revenue Increase	\$ 11,415

Missouri-American Water Company

Revenue Annualizations at Current Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	100	0	100	\$ 53.41	\$ 64,229
Total	100	0	100		\$ 64,229

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 112
Total Other Revenues	\$ 112

Total Operating Revenues

Service Charges - Retail Customers	\$ 64,229
Sub-Total Tariffed Rate Revenues	\$ 64,229
Other Operating Revenues	\$ 112
Total Operating Revenues	\$ 64,341

Missouri-American Water Company

Development of Tariffed Rates-Parkville Sewer

Revenues Generated by Current Tariffed Rates	\$	64,229
Agreed-Upon Overall Revenue Increase	\$	11,415
Percentage Increase Needed		17.773%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Residential	\$ 53.41	\$ 62.90

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	100	0	100	\$ 62.90	\$ 75,646
Total	100	0	100		\$ 75,646

monthly service charge

Other Operating Revenues

Miscellaneous Revenues - Service Lines	\$ 112
Total Other Revenues	\$ 112

Total Operating Revenues

Service Charges - Retail Customers	\$ 75,646
Sub-Total Tariffed Rate Revenues	\$ 75,646
Other Operating Revenues	\$ 112
Total Revenues at Proposed Rates	\$ 75,758

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 75,758
Total Revenues at Current Rates	\$ 64,341
Increase In Revenues at Proposed Rates	\$ 11,417
Staff's Recommended Increase in Operating Revenues	\$ 11,415

Missouri-American Water Company

Residential Customer Bill Comparison-Parkville Sewer

Retail Customers

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>
\$53.41	\$62.90

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge \$ 53.41

Proposed Rates

Customer Charge \$ 62.90

INCREASES

Customer Charge

\$ Increase \$9.49

% Increase 17.77%

WARREN COUNTY SEWER

Missouri-American Water Company
Rate Making Income Statement-Warren County Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	191,678
2	Other Operating Revenues *	\$	449
3	Total Operating Revenues	\$	192,127
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ (3)
2 Operating Expense-Collection Maintenance	\$ (4)
3 Operating Expense-Pumping	\$ (7)
4 Operating Expense-Waste Water Treatment	\$ 73,390
5 Operating Expense-Treatment & Disp Oper	\$ 113,731
6 Operating Expense-Treatment & Disp Maint	\$ 11,155
7 Customer Accounts	\$ 4,258
8 Administration & General - Salaries	\$ 156,472
9 Sub-Total Operating Expenses	\$ 358,992
10 Deferred Income Taxes	\$ (446)
11 Required Current Income Taxes	\$ 44,879
12 Sub-Total Taxes	\$ 44,433
13 Depreciation Expense	\$ 180,628
14 Depreciation Expense	\$ 113
15 Other Operating Expense	\$ 19,644
16 Sub-Total Depreciation/Amortization	\$ 200,385
17 Return on Rate Base	\$ 230,571
18 Total Cost of Service	\$ 834,381
18 Staff's Recommended Revenue Increase	\$ 642,254

Missouri-American Water Company

Revenue Annualizations at Current Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential Customers	Commercial Customers	Total Customers	Rate *	Annual Revenue
Flat Fee	399	2	401	\$ 39.81	\$ 191,678
Total					\$ 191,678

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 449
Total Other Revenues	\$ 449

Total Operating Revenues

Service Charges - Retail Customers	\$ 191,678
Sub-Total Tariffed Rate Revenues	\$ 191,678
Other Operating Revenues	\$ 449
Total Operating Revenues	\$ 192,127

Missouri-American Water Company

Development of Tariffed Rates-Warren County Sewer

Revenues Generated by Current Tariffed Rates	\$ 191,678
Agreed-Upon Overall Revenue Increase	\$ 642,254
Percentage Increase Needed	335.07%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Single Family Residence	\$ 39.81	\$ 173.20

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Flat Fee	399	2	401	\$ 173.20	\$ 833,928
Total	399	2	401		\$ 833,928

monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 449
Total Other Revenues	\$ 449

Total Operating Revenues

Service Charges - Retail Customers	\$ 833,928
Sub-Total Tariffed Rate Revenues	\$ 833,928
Other Operating Revenues	\$ 449
Total Revenues at Proposed Rates	\$ 834,377

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 834,377
Total Revenues at Current Rates	\$ 192,127
Increase In Revenues at Proposed Rates	\$ 642,249
Staff's Recommended Increase in Operating Revenues	\$ 642,254

Missouri-American Water Company

Residential Customer Bill Comparison-Warren County Sewer

Retail Customers

<u>Current Base</u> <u>Customer Charge</u>	<u>Proposed Base</u> <u>Customer Charge</u>
\$39.81	\$173.20

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates
Customer Charge \$ 39.81

Proposed Rates
Customer Charge \$ 173.20

INCREASES

Customer Charge
\$ Increase \$133.39
% Increase 335.07%