

Exhibit No.:
Issues: Rate Design
Class Cost of Service
Witness: James M. Russo
Sponsoring Party: MO PSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: WR-2010-0131
Date Testimony Prepared: April 15, 2010

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

REBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2010-0131

**Jefferson City, Missouri
April 2010**

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OF

JAMES M. RUSSO

MISSOURI-AMERICAN WATER COMPANY

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REBUTTAL TESTIMONY

OF

JAMES M. RUSSO

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2010-0131

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Q. Please state your name and business address.

A. James M. Russo, P. O. Box 360, Jefferson City, Missouri 65102.

Q. Are you the same James M. Russo who filed Direct Testimony and Staff's Class Cost-of Service & Rate Design Report in Case No. WR-2010-0131?

A. Yes I am.

Q. What is the purpose of your Rebuttal Testimony?

A. The purpose of my Rebuttal Testimony is to rebut portions of the Direct Testimony of Missouri-American Water Company's (MAWC or company) witnesses Paul R. Herbert and Greg A. Weeks., Ag Processing's witness Donald E. Johnstone, City of Riverside's witness Michael Duffy, City of St. Joseph's witness J. Bruce Woody, Missouri Industrial Energy Consumers' (MIEC) witness Michael Gorman, and the Office of the Public Council's (OPC) witness Barbara A. Meisenheimer, In addition, I am filing an updated Class Cost of Service (CCOS) Study for the St. Joseph District.

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Paul R. Herbert

Q. Does Staff believe the methodology used in Company witness Mr. Herbert's CCOS study is reasonable?

A. Staff believes the methodology Mr. Herbert used in his CCOS study to allocate costs to the customer classes in each district is based on the costs for each district and is

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1 reasonable. Also, except for a few instances, Mr. Herbert's allocations of costs to customer
2 classes are consistent with the base-extra capacity method as described in the Water Rates
3 Manuals published by the American Water Works Association, and the method generally
4 accepted by the industry.

5 Q. Does Staff agree with Mr. Herbert's modification of Factor 4, the factor for the
6 allocation of costs associated with facilities serving base and maximum hour extra capacity
7 functions, for the industrial customers in the Joplin and St. Joseph Districts?

8 A. Yes. Staff used the same methodology in its CCOS study as Mr. Herbert for
9 the industrial customers in the Joplin and St. Joseph Districts.

10 Q. Does Staff agree with Mr. Herbert's modification of Factor 4 for the sales for
11 resale customers in the St. Joseph District?

12 A. Yes. Staff has reconsidered its original allocation of mains to the resale
13 customers in the St. Joseph District. The sale for resale accounts are served from transmission
14 mains 12-inch and larger and are not receiving benefit from the smaller distribution mains.
15 Staff believes it is appropriate to propose a main adjustment for the sales for resale customers
16 using the same methodology applied to the industrial customers in the St. Joseph District.

17 Staff's position stated above also responds and is in agreement with Mr.
18 Johnstone's position on the treatment of resale customers.

19 Q. Does Staff agree with Mr. Herbert's modification of Factor 4 for the industrial
20 customers in the St. Louis Metro District?

21 A. Partially. Staff used the same methodology as Mr. Herbert for the Rate J
22 customers connected to mains 12-inch and larger. However, Staff did not make an adjustment
23 for the Rate J customers connected to mains smaller than 12-inch. Staff believes the Rate J

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1 customers located on the distribution mains should be treated as any other customer class
2 located on a distribution main. Staff also believes that the location of the Rate J customer on
3 the distribution main is a factor in addition to the location of the distribution main on the
4 transmission main system. Although these Rate J customers may be using a small segment of
5 the distribution mains, these customers could be using the larger transmission mains at a much
6 greater length than the average length of the large transmission mains embedded in the base-
7 extra capacity allocation methodology.

8 Q. Does Staff agree with MAWC's proposed uniform customer charge for all
9 districts?

10 A. No. Staff believes that a uniform customer charge will not properly allocate
11 the meter, services and billing and collection costs typically associated with the customer
12 charge portion of a customer's bill. Staff is concerned how any surplus or deficiency in the
13 Company's Cost-of-Service (COS) uniform customer charge will be allocated to the other
14 customer classes within a specific district. Staff believes the uniform customer charge may
15 place additional costs above the actual cost of service on any individual customer's bills
16 where the customer consumes a minimum amount of water. This impact varies with the
17 amount of dollars being shifted, number of customers and water consumed by customer
18 classification in each district.

19 Finally, Staff also believes that a uniform customer charge gives the
20 impression that Staff no longer supports district specific cost of service rate design.

21 Staff's position stated above also responds to and opposes Mr. Johnstone's
22 position in Direct Testimony on a uniform customer charge.

23 Q. Does Staff agree with MAWC's proposed rate design?

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1 A. Staff is in partial agreement with MAWC's proposed declining block rate
2 design. Staff has recommended uniform block rates for all customer classes in all districts.
3 The Company is recommending a one block rate structure for the Residential class. Staff is in
4 agreement with the Company position to the extent that this one block rate structure is based
5 on the CCOS study for each district.

6 Staff is not in agreement with MAWC's proposed two to three block or MAWC's
7 proposed two to four block rate structures for the non-residential customer classes. However,
8 Staff finds the Company's proposed two and three rate blocks regardless of the stated reason,
9 as a positive movement toward Staff's position of a single block structure.

10 Staff's position stated above also responds to and opposes Mr. Duffy's position
11 in support of a declining rate block design.

12 Q. Does the Staff agree with MAWC's revenue contributions to other districts?

13 A. Staff agrees with the continued support of the Brunswick and Warren County
14 Water Districts and the Warren County Sewer District. However, Staff is not in agreement
15 with the continued support of the Parkville Water District. The result of Staff's CCOS Study
16 and the proposed rate design for the Parkville District indicate modest rate revenue reductions
17 of 14% to 20% for Industrial Class customers and Private Fire customers, and an increase of
18 12% to 15% for Commercial and Residential customers. The Sale for Resale customer class
19 has the largest recommended increase of approximately 70%.

20 **Donald E. Johnstone**

21 Q. Does Staff agree with Mr. Johnstone's position of not opposing the uniform
22 customer charge proposed by Missouri-American Water Company?

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1 A. No, for the reasons discussed in detail above in my response to the Direct
2 Testimony of Company witness Paul R. Herbert.

3 Q. Does Staff agree with Mr. Johnstone's recommendation of an equal percentage
4 adjustment to the volumetric elements of the Industrial rate design?

5 A. No. A CCOS Study allocates cost-of-service to each customer class to
6 determine class responsibility. The same costs are allocated to base, maximum day,
7 maximum hour, meters, services, billing and collecting, and fire service to determine
8 functional components. The costs allocated to the functional components of meters, services
9 and billing and collections are used to determine the customer charge. The difference
10 between the costs recovered in the proposed customer charge and costs allocated to each
11 customer is used to determine the volumetric charge. The changes to the customer charge and
12 volumetric charge will not be on an equal percentage and therefore do not support the equal
13 percentage increase endorsed by Mr. Johnstone.

14 Q. Does Staff agree with Mr. Johnstone's downward adjustment of the first block
15 to reduce the cost shifting effect in the Industrial Class to the extent they are above average
16 increases in the customer charges?

17 A. No. Staff is proposing a single block commodity charge for each customer
18 classification in each district based on Staff's CCOS study.

19 Q. Does Staff agree with Mr. Johnstone's exclusion of the Company's Sales for
20 Resale customers from the allocation of costs related to the distribution mains?

21 A. Yes, for the reasons I discussed above in my Rebuttal Testimony addressing
22 the Direct Testimony of Company witness Paul R. Herbert.

1 Q. Does Staff agree with Mr. Johnstone's statements related to revenue
2 imputation for the two industrial special contract customers receiving service under the
3 Economic Development Rider (EDR) located on Sheets 49 thru 62 of the St. Joseph District
4 tariff filed with the Missouri Public Service Commission (Commission)?

5 A. No. Staff believes that special contract customers receiving water under the
6 EDR are receiving water above what was built into existing rates. The amount of revenues
7 recovered exceed the minimum variable production costs required to produce this additional
8 water. The inclusion of the special contract revenue collected in the Industrial class benefits
9 all of the Industrial customers.

10 In addition, Staff believes all customers benefit from the additional water
11 purchased by employees in their residences that are served by MAWC and the water districts
12 purchasing water from MAWC. Commercial customers benefit when the employees purchase
13 goods and services from businesses within the St. Joseph District. Industrial customers
14 receive an additional benefit when they produce additional goods for the commercial
15 customers located within the St. Joseph District.

16 Q. Did Staff impute revenue for the two special service customers receiving
17 service under the EDR?

18 A. No.

19 Q. Does Staff agree with Mr. Johnstone's assumption that special contract
20 customers will be approved by the Commission for continuation in the present form?

21 A. No. The Company currently has an approved tariff filed with the Commission
22 describing the conditions that allow a special contract customer to receive service at a reduced
23 rate. Even though it is possible the Commission may inquire of the special contracts on its

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1 own volition, Staff believes the five-year review clause in the Triumph contract prevents Staff
2 and OPC from requesting any review until January of 2011. Any potential review of this
3 contract will occur outside of the existing rate case and it is inappropriate to assume what the
4 Commission would order if any review took place.

5 **Michael Duffy**

6 Q. Does Staff agree with continuing the declining block structure in the Parkville
7 District, as proposed by the City of Riverside's witness Mr. Duffy on page 2 of his Direct
8 Testimony?

9 A. No, for the reasons discussed in detail above in my response to the Direct
10 Testimony of Company witness Paul R. Herbert.

11 Q. Does Staff agree that any increase to the rates of the City of Riverside be on a
12 uniform percentage basis?

13 A. No. As stated earlier, Staff believes the results of the CCOS Study should be
14 implemented. A uniform percentage basis increase does not accurately reflect the results of
15 the CCOS Study.

16 **J. Bruce Woody**

17 Q. Does Staff agree with the statements of the City of St. Joseph's witness Mr.
18 Woody that a \$15.00 per month minimum customer charge would result in St. Joseph
19 customers subsidizing customers in other Districts of MAWC?

20 A. No. The Company performed a CCOS for each district. The CCOS Study
21 calculates how much money should be recovered from each customer classification in that
22 specific district. In addition, the CCOS Study calculates how much money should be
23 recovered thru the customer charge. The difference between the total money to be recovered

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1 for each customer class within a district, minus the amount recovered thru the customer
2 charge for each customer classification within each district, determines how much money
3 needs to be recovered thru the commodity charge for each customer classification within each
4 district. Any difference between the Staff's suggested actual customer charge and the
5 Company's proposed uniform customer charge is subtracted from, or added to the amount of
6 money to be recovered thru the commodity charge for each customer classification in each
7 district.

8 Q. Does Staff agree with Mr. Woody's assertion that a uniform Company-wide
9 customer charge is equivalent to Single Tariff Pricing?

10 A. No. Single Tariff Pricing as it would apply to MAWC, would combine the
11 costs allocated to meters, services, and billing and collecting for each district. The combined
12 total of these allocated costs would determine the amount of money to be recovered evenly
13 thru the customer charge in each district. The result of this calculation would result in Single
14 Tariff Pricing. MAWC did not calculate their uniform customer charge by this methodology.

15 Q. Does Staff agree with Mr. Woody's statement that unified fees are Single
16 Tariff Pricing?

17 A. No. Staff's review of these charges indicated the cost to the Company varies
18 by district and by fee type. The Company has performed a weighted average for each district
19 and rounded that number up or down depending on the results

20 **Michael Gorman**

21 Q. Does Staff agree with MIEC witness Michael Gorman's proposed treatment of
22 purchased power expenses?

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1 A. No. Staff does not agree with Mr. Gorman's statement that the Company has
2 not properly differentiated the purchased power expenses based on average daily usage on one
3 hand and peaking requirements on the other. Mr. Gorman cites American Water Works
4 Association's Manual M-1 (Manual), *Principles of Water Rates, Fees and Charges*, page 54
5 as his authority for this proposition. However, he omitted the preceding sentence and the
6 following two sentences in his quote of the Manual. The portion quoted by Mr. Gorman is
7 underlined in the entire quote below. The entire four sentences in the Manual read as follows:

8 Power costs are allocated principally to the base cost
9 component. The demand portion of power costs should be
10 allocated to extra capacity to the degree that it varies with
11 demand pumping requirements. In the illustration, pumping
12 power is allocated 10 percent to the maximum-day extra
13 capacity cost component in recognition of this factor, with the
14 balance of power costs, or 90 percent, allocated to base cost.
15 The extent to which power costs are allocated to the extra
16 capacity cost component depends on the variations in electric
17 demands incurred in pumping and the energy/demand electric
18 rate structure that applies to pumping.

19
20 Staff believes this section of the Manual allows for the consideration of a small
21 portion of purchased power expenses to be allocated to the maximum-day extra capacity cost
22 component.

23 Q. Does Staff agree with Mr. Gorman's recommendation of using Factor 6 instead
24 of Factor 1 for allocating purchased power costs?

25 A. No, Staff does not agree with Mr. Gorman. Mr. Gorman believes Factor 6 is a
26 more appropriate allocation factor because of the seasonal pricing variation of power and
27 increased cost for peak periods, which he believes normally coincides with peak demands on
28 the water utility system. Mr. Gorman further states that energy rates and water demand are

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1 highest in the summer, and the Company's cost of purchased power is impacted by
2 customers' peak monthly demands, seasonal demand, and energy purchased for base volume.

3 Staff disagrees for several reasons. First, allocating all of the purchased power
4 costs to Factor 6 is in effect ignoring the purchased power costs associated with base costs.
5 Second, the data associated with any incremental purchased power costs due to increase
6 demand are not identifiable. Third, water consumption data by customer classification by
7 hour or by day is not available.

8 Furthermore, Staff does not believe there is a direct correlation between the
9 amount of water consumed during times of peak-day and peak-hour power consumption.
10 Rather, Staff believes that the demand component of purchased power may vary with the
11 amount of water consumed. For example, a residential customer's high usage may be during
12 off-peak hours such as week-ends and holidays and an industrial customer's usage may be
13 fairly consistent on an hour by hour basis, especially if the industrial customer's operation is a
14 24 (twenty-four) hour, 7 (seven) day a week operation. Staff believes that an in-depth
15 analytical review of water consumption by hour and purchased power by hour would need to
16 be completed before Staff would consider treating purchased power differently from the
17 traditional method in the base-extra capacity method.

18 **Barbara A. Meisenheimer**

19 Q. Does Staff agree with the OPC's position of moving rates toward eliminating
20 support and moving districts toward cost recovery as stated on page 4 of Ms. Meisenheimer's
21 Direct Testimony?

22 A. Yes. Staff believes rates should be set for each district that allows the recovery
23 of that district's cost of service whenever possible. In addition, Staff believes in order to

1 | avoid rate shock it is necessary to continue certain support for the Brunswick Water district
2 | and the Warren County Sewer Districts, although at a lesser amount than reflected by the
3 | agreement in Case No. WR-2008-0311.

4 | **Greg A. Weeks**

5 | Q. Has Staff reviewed the miscellaneous fee changes for connection fees, turn-
6 | on/turn-off fees, returned check charges, hydrant inspection fees, etc. proposed in the Direct
7 | Testimony of the Company's witness Greg A. Weeks and listed on schedule GAW-3?

8 | A. Yes, Staff has reviewed Mr. Weeks testimony and schedule GAW-3.

9 | Q. What is Staff's position as it relates to the Company's proposed uniform
10 | miscellaneous fee changes?

11 | A. Staff is opposed to the uniform miscellaneous fee changes by the Company.
12 | Staff believes the Company's proposal will generate revenue above what is required to
13 | perform the actual work for all but one of the miscellaneous fee items. Staff reviewed each
14 | item listed in a miscellaneous fee worksheet provided from the Company. The Company used
15 | a weighted average based on the number of customers per district to determine the weighted
16 | cost of each miscellaneous fee. The Company then rounded the miscellaneous fee up or down
17 | for administrative ease.

18 | Staff performed the same weighted average calculation removing the data for
19 | the Saint Louis Metro (SLM) District because of higher labor rates within the SLM District.
20 | The results of Staff's weighted average calculation resulted in reductions from the Company's
21 | proposed uniform rates in six of the seven uniform miscellaneous fee classifications and an
22 | increase in one uniform miscellaneous fee classification. The dollar amount decrease ranged
23 | from (\$2.54) to (\$15.41) and the increase was \$63.74. The percentage amount of the

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1 | decreases from the Company's weighted average ranged from 12.37% to 20.42% and the
2 | amount of the increase was 36.89%. Schedule R-Miscellaneous Revenues is attached to my
3 | Rebuttal Testimony summarizing Staff's review.

4 | Q. Does Staff have a recommendation on the Company's proposed uniform
5 | miscellaneous fee changes?

6 | A. Yes. Staff proposes that the miscellaneous fees be set on the district specific
7 | cost. As an alternative, Staff would recommend an uniform miscellaneous fee for all of the
8 | Company's districts excepting the SLM District. The SLM District Miscellaneous fees would
9 | be set specifically for the costs associated with the SLM District.

10 | Q. What is Staff's position as it relates to the Company's proposed miscellaneous
11 | fee SLM District specific changes?

12 | A. Staff has reviewed the miscellaneous fee changes specific to the proposed
13 | SLM District and recommend the fees be set at the actual cost of service for each fee.

14 | Q. Does this conclude your Rebuttal Testimony?

15 | A. Yes, it does.

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	\$ 10,246,806	49.3%	\$ 10,230,106	48.6%	\$ 10,246,806	49.4%	\$ 16,700	0.2%
Commercial	3,626,452	17.5%	\$ 3,947,999	18.7%	\$ 3,626,452	17.5%	(321,547)	-8.1%
Industrial	3,392,477	16.3%	\$ 3,830,252	18.2%	\$ 3,392,477	16.3%	(437,774)	-11.4%
Public Authority	750,162	3.6%	\$ 769,750	3.7%	\$ 750,162	3.6%	(19,588)	-2.5%
Sales for Resale	2,533,290	12.2%	\$ 2,033,226	9.7%	\$ 2,533,291	12.2%	500,065	24.6%
Private Fire Service	232,123	1.1%	\$ 250,061	1.2%	\$ 232,123	1.1%	(17,938)	-7.2%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	20,781,311	<u>100.0%</u>	21,061,394	<u>100.1%</u>	20,781,311	<u>100.1%</u>	(280,082)	-1.3%
Other Revenues	<u>262,707</u>		<u>262,707</u>		<u>262,707</u>		-	0.0%
Total	<u>\$ 21,044,018</u>		<u>\$ 21,324,101</u>		<u>\$ 21,044,018</u>		<u>\$ (280,082)</u>	-1.3%

**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: 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	\$10,246,806	\$16,700	0.16%
5	Commercial	906,586	3,947,999	906,586	3,626,452	(321,547)	-8.14%
6	Industrial	1,211,462	3,830,252	1,211,462	3,392,478	(437,774)	-11.43%
7	Other Public Authority	197,997	769,750	197,997	750,162	(19,588)	-2.54%
8	Other Water Utilities	856,089	2,033,226	856,089	2,533,291	500,065	24.59%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	250,061	0	232,123	(17,938)	-7.17%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,879,538</u>	<u>21,061,394</u>	<u>4,879,538</u>	<u>20,781,312</u>	<u>(\$280,082)</u>	<u>-1.33%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		262,707		262,707	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>\$21,324,101</u>		<u>\$21,044,019</u>	<u>(280,082)</u>	<u>-1.31%</u>
25							
26							
27	Excluded Tax Surcharge						
28							
29	Grand Total		<u>\$21,324,101</u>				
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

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

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	318,660		\$8.95	\$2,852,007	318,660		\$ 12.50	\$3,983,763	\$1,131,756	39.68%
5	3/4" Monthly	16,380		11.46	187,715	16,380		\$ 13.25	217,061	29,346	15.63%
6	1" Monthly	7,956		16.24	129,205	7,956		\$ 15.02	119,536	(9,669)	-7.48%
7	1-1/2" Monthly	72		28.25	2,034	72		\$ 21.39	1,540	(494)	-24.29%
8	2" Monthly	204		42.65	8,701	204		\$ 25.48	5,198	(3,503)	-40.26%
9	3" Monthly	12		76.23	915	12		\$ 65.37	784	(131)	-14.32%
10	4" Monthly	0		124.19	0	0		\$ 91.80	0	0	0.00%
11	6" Monthly	0		244.12	0	0		\$ 145.73	0	0	0.00%
12	8" Monthly	0		388.03	0	0		\$ 319.44	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	\$3.4666	5,899,922	(1,126,976)	-16.04%
19	Second Block		5,481	4.1288	22,631		5,481	3.4666	19,002	(3,629)	-16.04%
20	Third Block		0	4.1288	0		0	3.4666	0	0	0.00%
21	Fourth Block		0	4.1288	0		0	3.4666	0	0	0.00%
22											
23											
24											
25											
26	Property tax Surcharge		1,707,404	0.0000	0		1,707,404	0.0000	0	0	0.00%
27											
28	Total		1,707,404		\$10,230,106		1,707,404		\$10,246,806	\$16,700	0.16%
29											
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**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
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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		\$ 12.50	\$305,139	\$86,687	39.68%
5	3/4" Monthly	1,944		\$11.46	22,278	1,944		\$ 13.25	25,761	3,483	15.63%
6	1" Monthly	4,812		\$16.24	78,147	4,812		\$ 15.02	72,299	(5,848)	-7.48%
7	1-1/2" Monthly	1,044		\$28.25	29,493	1,044		\$ 21.39	22,330	(7,163)	-24.29%
8	2" Monthly	4,020		\$42.65	171,453	4,020		\$ 25.48	102,434	(69,019)	-40.26%
9	3" Monthly	168		\$76.23	12,807	168		\$ 65.37	10,982	(1,825)	-14.25%
10	4" Monthly	144		\$124.19	17,883	144		\$ 91.80	13,219	(4,664)	-26.08%
11	6" Monthly	36		\$244.12	8,788	36		\$ 145.73	5,246	(3,542)	-40.30%
12	8" Monthly	24		\$388.03	9,313	24		\$ 319.44	7,667	(1,646)	-17.67%
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		529,605	\$4.1374	2,191,188		529,605	\$3.3768	1,788,379	(402,809)	-18.38%
19	Second Block		338,175	\$3.2131	1,086,590		338,175	\$3.3768	1,141,955	55,365	5.10%
20	Third Block		36,123	\$2.6772	96,708		36,123	\$3.3768	121,981	25,273	26.13%
21	Fourth Block		2,683	\$1.8259	4,899		2,683	\$3.3768	9,060	4,161	84.94%
22											
23											
24											
25											
26	Property tax Surcharge		906,586	0.0000	0		906,586	0.0000	0	0	0.00%
27											
28	Total		906,586		\$3,947,999		906,586		\$3,626,452	(\$321,547)	-8.14%
29											
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**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
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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	588		\$8.95	\$5,263	588		\$ 12.50	\$7,351	\$2,088	39.67%
5	3/4" Monthly	48		11.46	550	48		\$ 13.25	636	86	15.64%
6	1" Monthly	216		16.24	3,508	216		\$ 15.02	3,245	(263)	-7.50%
7	1-1/2" Monthly	24		28.25	678	24		\$ 21.39	513	(165)	-24.34%
8	2" Monthly	780		42.65	33,267	780		\$ 25.48	19,875	(13,392)	-40.26%
9	3" Monthly	36		76.23	2,744	36		\$ 65.37	2,353	(391)	-14.25%
10	4" Monthly	192		124.19	23,844	192		\$ 91.80	17,626	(6,218)	-26.08%
11	6" Monthly	72		244.12	17,577	72		\$ 145.73	10,493	(7,084)	-40.30%
12	8" Monthly	24		388.03	9,313	24		\$ 319.44	7,667	(1,646)	-17.67%
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	\$2.1801	123,364	(219,834)	-64.05%
19	Second Block		394,907	3.3975	1,341,698		394,907	\$2.1801	860,932	(480,766)	-35.83%
20	Third Block		252,458	2.0493	517,362		252,458	\$2.1801	550,380	33,018	6.38%
21	Fourth Block		507,510	1.6741	849,623		507,510	\$2.1801	1,106,416	256,793	30.22%
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>\$3,148,625</u>		<u>1,211,462</u>		<u>\$2,710,851</u>	<u>(\$437,774)</u>	<u>-13.90%</u>
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**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
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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		\$ 12.50	\$12,902	\$3,666	39.69%
5	3/4" Monthly	192.00		11.46	2,200	192		\$ 13.25	2,544	344	15.64%
6	1" Monthly	480.00		16.24	7,795	480		\$ 15.02	7,212	(583)	-7.48%
7	1-1/2" Monthly	216.00		28.25	6,102	216		\$ 21.39	4,620	(1,482)	-24.29%
8	2" Monthly	1,080.00		42.65	46,062	1,080		\$ 25.48	27,519	(18,543)	-40.26%
9	3" Monthly	48.00		76.23	3,659	48		\$ 65.37	3,138	(521)	-14.24%
10	4" Monthly	84.00		124.19	10,432	84		\$ 91.80	7,711	(2,721)	-26.08%
11	6" Monthly	12.00		244.12	2,929	12		\$ 145.73	1,749	(1,180)	-40.29%
12	8" Monthly	12.00		388.03	4,656	12		\$ 319.44	3,833	(823)	-17.68%
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	\$3.4290	252,070	(52,074)	-17.12%
19	Second Block		80,765	3.2131	259,505		80,765	\$3.4290	276,943	17,438	6.72%
20	Third Block		38,999	2.6772	104,407		38,999	\$3.4290	133,727	29,320	28.08%
21	Fourth Block		4,723	1.8259	8,623		4,723	\$3.4290	16,194	7,571	87.80%
22											
23											
24											
25											
26	Property tax Surcharge		<u>197,997</u>	0.0000	0		<u>197,997</u>	0.0000	0	0	0.00%
27											
28	Total		<u>197,997</u>		<u>\$769,750</u>		<u>197,997</u>		<u>\$750,162</u>	<u>(\$19,588)</u>	<u>-2.54%</u>
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**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
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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		\$ 12.50	\$0	\$0	0.00%
5	3/4" Monthly	0.00		11.46	0	0		\$ 13.25	0	0	0.00%
6	1" Monthly	0.00		16.24	0	0		\$ 15.02	0	0	0.00%
7	1-1/2" Monthly	0.00		28.25	0	0		\$ 21.39	0	0	0.00%
8	2" Monthly	132.00		42.65	5,630	132		\$ 25.48	3,363	(2,267)	-40.27%
9	3" Monthly	0.00		76.23	0	0		\$ 65.37	0	0	0.00%
10	4" Monthly	60.00		124.19	7,451	60		\$ 91.80	5,508	(1,943)	-26.08%
11	6" Monthly	36.00		244.12	8,788	36		\$ 145.73	5,246	(3,542)	-40.30%
12	8" Monthly	0.00		388.03	0	0		\$ 319.44	0	0	0.00%
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		10,721	\$4.1374	44,359		10,721	\$2.9427	31,549	(12,810)	-28.88%
19	Second Block		166,462	3.2131	534,858		166,462	2.9427	489,839	(45,019)	-8.42%
20	Third Block		226,155	2.6772	605,462		226,155	2.9427	665,496	60,034	9.92%
21	Fourth Block		452,751	1.8259	826,678		452,751	2.9427	1,332,290	505,612	61.16%
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		\$2,533,291	\$500,065	24.59%
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**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
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$8.95	\$0	0		\$ 12.50	\$0	\$0	0.00%
5	3/4" Monthly	0		11.46	0	0		\$ 13.25	0	0	0.00%
6	1" Monthly	0		16.24	0	0		\$ 15.02	0	0	0.00%
7	1-1/2" Monthly	0		28.25	0	0		\$ 21.39	0	0	0.00%
8	2" Monthly	0		42.65	0	0		\$ 25.48	0	0	0.00%
9	3" Monthly	0		76.23	0	0		\$ 65.37	0	0	0.00%
10	4" Monthly	0		124.19	0	0		\$ 91.80	0	0	0.00%
11	6" Monthly	0		244.12	0	0		\$ 145.73	0	0	0.00%
12	8" Monthly	0		388.03	0	0		\$ 319.44	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		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22											
23											
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
25											
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**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

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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	687.6	\$48.50	\$33,347	45.02	\$30,955	(\$2,392)	-7.17%
5								
6	2"	108.2	6.95	752	6.45	698	(54)	-7.18%
7								
8	3"	12.0	11.94	144	11.08	133	(11)	-7.64%
9								
10	4"	1,010.4	18.95	19,146	17.59	17,773	(1,373)	-7.17%
11								
12	6"	1,924.2	38.87	74,793	36.08	69,428	(5,365)	-7.17%
13								
14	8"	1,208	66.87	80,795	62.07	74,999	(5,796)	-7.17%
15								
16	10"	211	102.79	21,705	95.42	20,148	(1,557)	-7.17%
17								
18	12"	132	146.57	19,379	136.06	17,989	(1,390)	-7.17%
19								
20								
21								
22	Total	5,294		\$250,061		\$232,123	(\$17,938)	-7.17%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
29								
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MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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)	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	0
Labor & Exp Oper SS	2	75,386	27,908	13,607	16,540	2,978	13,539	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	13,607	16,540	2,978	13,539	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	
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	8,959	3,317	1,617	1,966	354	1,609	20	77	
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0	
TOTAL SS EXPENSE - MAINTENANCE		8,959	3,317	1,617	1,966	354	1,609	20	77	
TOTAL SS EXPENSE		84,345	31,225	15,224	18,505	3,332	15,148	186	725	
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	38,073	13,798	6,708	8,098	1,470	6,636	270	1,093	
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	
Labor & Exp Oper Pwr Prod	6	(10,712)	(3,882)	(1,887)	(2,278)	(413)	(1,867)	(76)	(307)	
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	
Purch Fuel/Power for Pump	1	869,997	299,888	159,209	212,801	34,800	150,335	2,610	10,353	
Labor & Exp Oper Pump	6	443,589	160,757	78,160	94,351	17,123	77,318	3,149	12,731	
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	4,047	1,968	2,375	431	1,946	79	320	
Rents Oper P	6	0	0	0	0	0	0	0	0	
TOTAL PUMPING EXPENSE - OPERATION		1,352,114	474,607	244,158	315,348	53,410	234,368	6,033	24,190	

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Super & Eng Maint P	6	39,332	14,254	6,930	8,366	1,518	6,856	279	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	873	425	513	93	420	17	69
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		41,742	15,127	7,355	8,879	1,611	7,276	296	1,198
TOTAL PUMPING EXPENSES		1,393,856	489,734	251,513	324,226	55,021	241,644	6,329	25,388
WATER TREATMENT									
Super & Eng Oper WT	2	60,832	22,520	10,980	13,347	2,403	10,925	134	523
Chemicals	1	918,866	316,733	168,152	224,755	36,755	158,780	2,757	10,935
Labor & Exp Oper WT	2	69,967	25,902	12,629	15,351	2,764	12,566	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	54,347	72,640	11,879	51,317	891	3,534
Misc Exp Oper WT	2	21,657	8,017	3,909	4,752	855	3,890	48	186
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		1,368,298	475,540	250,017	330,844	54,656	237,479	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	7,556	9,184	1,654	7,518	92	360
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		41,892	15,508	7,562	9,191	1,655	7,524	92	360
TOTAL WT EXPENSE		1,410,190	491,048	257,579	340,035	56,310	245,002	4,075	16,140
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	19,770	12,109	3,266	777	648	702	613	1,655
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	243,617	113,526	47,432	12,498	10,354	14,398	9,063	36,348
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	102,122	79,369	15,196	3,789	2,859	909	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	88,689	73,213	9,135	772	1,029	124	4,417	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	72,759	44,565	12,020	2,859	2,386	2,583	2,256	6,090

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
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	130	35	8	7	8	7	18
TOTAL T & D EXPENSE OPERATION		527,169	322,911	87,084	20,703	17,284	18,723	16,354	44,110
Super & Eng Maint TD	12	11,299	4,671	1,491	382	312	367	240	3,836
Struct & Improve Maint TD	12	13	5	2	0	0	0	0	4
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	165	60	25	23	6	28	5	19
TD Main Maint TD	7	93,412	43,530	18,187	4,792	3,970	5,521	3,475	13,937
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	171	0	0	0	0	0	0	171
Services Maint TD	10	6,513	5,376	671	57	76	9	324	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	32,571	25,314	4,847	1,208	912	290	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	46,878	0	0	0	0	0	0	46,878
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	278,841	115,273	36,807	9,425	7,696	9,062	5,911	94,667
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		469,863	194,230	62,030	15,887	12,971	15,278	9,955	159,512
TOTAL T & D EXPENSE		997,032	517,141	149,114	36,589	30,255	34,001	26,309	203,622
CUSTOMER ACCOUNTS									
Supervision CA	13	31,807	27,997	2,983	162	258	19	388	0
Meter Reading Exp CA	14	244,307	217,702	23,209	1,246	2,003	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	162,074	142,658	15,203	827	1,313	97	1,977	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	199,688	175,765	18,731	1,018	1,617	120	2,436	0
Misc Cust Accts Exp CA	13	43,926	38,664	4,120	224	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		684,810	605,465	64,532	3,493	5,572	411	5,337	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	263,883	150,334	37,841	22,588	7,125	18,683	3,826	23,486
Other Supplies & Exp AG	15	107	61	15	9	3	8	2	10
Other Supplies & Exp AG	15	75,699	43,126	10,855	6,480	2,044	5,359	1,098	6,737
Other Supplies & Exp AG	15	103,921	59,204	14,902	8,896	2,806	7,358	1,507	9,249
Mgmt Fees-Coporate/Shared Service Center	15	1,884,666	1,073,694	270,261	161,327	50,886	133,434	27,328	167,735
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	52,101	13,115	7,828	2,469	6,475	1,326	8,139
Outside Services AG	15	302,045	172,075	43,313	25,855	8,155	21,385	4,380	26,882
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	260,782	148,568	37,396	22,323	7,041	18,463	3,781	23,210
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	122,701	69,903	17,595	10,503	3,313	8,687	1,779	10,920
Injuries & Damages	16	10,469	5,731	1,538	946	297	785	155	1,017
Employee Pension & Benefits	16	248,219	135,875	36,463	22,439	7,049	18,616	3,674	24,102
Employee Pension & Benefits	16	593,749	325,018	87,222	53,675	16,862	44,531	8,787	57,653
Employee Pension & Benefits	16	438,403	239,982	64,401	39,632	12,451	32,880	6,488	42,569
Reg Commision Exp	15	14,446	8,230	2,072	1,237	390	1,023	209	1,286
Rents AG	15	46,815	26,671	6,713	4,007	1,264	3,315	679	4,167
Goodwill Advertising Exp	15	79	45	11	7	2	6	1	7
Misc Exp AG	15	264,710	150,805	37,959	22,659	7,147	18,741	3,838	23,559
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		4,722,148	2,661,422	681,674	410,412	129,305	339,750	68,858	430,727
General Plant Maint AG	15	(4,188)	(2,386)	(601)	(358)	(113)	(297)	(61)	(373)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	(2,386)	(601)	(358)	(113)	(297)	(61)	(373)
TOTAL A & G EXPENSE		4,717,960	2,659,036	681,073	410,053	129,192	339,453	68,798	430,354
Total Operation & Maintenance Expenses		9,288,193	4,793,650	1,419,036	1,132,902	279,682	875,660	111,035	676,229

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	49,526	18,335	8,939	10,866	1,956	8,895	109	426
Struct & Imp P	6	83,592	30,294	14,729	17,780	3,227	14,570	594	2,399
Struct & Imp WT	2	403,428	149,349	72,819	88,512	15,935	72,456	888	3,469
Struct & Imp TD	7	9,620	4,483	1,873	494	409	569	358	1,435
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	4,820	2,746	691	413	130	341	70	429
Struct & Imp Misc	15	40,618	23,140	5,825	3,477	1,097	2,876	589	3,615
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	30,252	36,772	6,620	30,101	369	1,441
Power Generation Equipment	6	407	147	72	87	16	71	3	12
Pump Equip Electric	6	136,640	49,518	24,076	29,063	5,274	23,816	970	3,922
Deisel Pumping Equipment	6	10,377	3,761	1,828	2,207	401	1,809	74	298
Other Pumping Equipment	6	1,151	417	203	245	44	201	8	33
WT Equip Non-Media	2	640,235	237,015	115,562	140,468	25,289	114,986	1,409	5,506
Dist Reservoirs & Standpipe	5	34,839	12,667	5,355	4,759	1,171	5,964	982	3,940
Elevated Tanks & Standpipes	5	7,043	2,561	1,083	962	237	1,206	199	797
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	16,864	7,859	3,283	865	717	997	627	2,516
TD Mains 6 to 8" "	4	163,646	76,259	31,862	8,395	6,955	9,671	6,088	24,416
TD Mains 10 to 16" "	3	211,344	72,723	35,421	43,051	7,735	35,252	3,424	13,737
TD Mains 18 & Gtr "	3	74,015	25,469	12,405	15,077	2,709	12,346	1,199	4,811
Services	10	123,106	101,624	12,680	1,071	1,428	172	6,131	0
Meters Bronze Case	9	74,851	58,174	11,138	2,777	2,096	666	0	0
Meters Plastic Case	9	1,769	1,375	263	66	50	16	0	0
Meters Other	9	5,048	3,923	751	187	141	45	0	0
Meters Other-Rem Rdr Unts	9	1,788	1,390	266	66	50	16	0	0
Meter Vault	9	6,188	4,809	921	230	173	55	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	6,166	1,552	926	292	766	157	963
Comp & Periph Equip	15	51,425	29,297	7,374	4,402	1,388	3,641	746	4,577
Computer Software	15	105,946	60,357	15,193	9,069	2,861	7,501	1,536	9,429
Comp Software Personal	15	12,942	7,373	1,856	1,108	349	916	188	1,152

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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)	Private (9)			Public (10)	
Data Handling Equipment	15	2,565	1,461	368	220	69	182	37	228	
Other Office Equipment	15	11,733	6,684	1,683	1,004	317	831	170	1,044	
Trans Equip Lt Duty Trks	15	13,105	7,466	1,879	1,122	354	928	190	1,166	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	7,641	4,353	1,096	654	206	541	111	680	
Trans Equip Other	15	129	73	18	11	3	9	2	11	
Stores Equipment	15	6,932	3,949	994	593	187	491	101	617	
Tools,Shop,Garage Equip	15	43,506	24,785	6,239	3,724	1,175	3,080	631	3,872	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	23,005	8,516	4,152	5,047	909	4,132	51	198	
Laboratory Equip Other	2	1,219	451	220	267	48	219	3	10	
Power Operated Equipment	15	11,366	6,475	1,630	973	307	805	165	1,012	
Comm Equip Non-Telephone	15	4,562	2,599	654	391	123	323	66	406	
Remote Control & Instrument	15	446	254	64	38	12	32	6	40	
Comm Equip Telephone	15	3,040	1,732	436	260	82	215	44	271	
Misc Equipment	15	8,005	4,560	1,148	685	216	567	116	712	
Total Depreciation Expense		2,648,414	1,126,908	438,985	438,543	92,788	362,405	28,409	160,376	
Amort-Other UP,DepCIAC,Cost Removal	18	167,846	67,189	28,483	29,994	6,126	24,774	1,746	9,534	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	148,845	67,903	24,038	22,490	4,971	18,144	1,667	9,630	
Property Taxes	18	1,025,812	410,633	174,080	183,313	37,442	151,410	10,668	58,266	
FUTA	16	127,700	69,903	18,759	11,544	3,627	9,578	1,890	12,400	
FICA	16	9,149	5,008	1,344	827	260	686	135	888	
SUTA	16	5,923	3,242	870	535	168	444	88	575	
Other Taxes & Licenses	15	36,632	20,869	5,253	3,136	989	2,594	531	3,260	
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	
Total Taxes, Other Than Income		1,354,061	577,558	224,345	221,845	47,457	182,856	14,980	85,020	
Income Taxes	18	604,891	242,138	102,650	108,094	22,079	89,282	6,291	34,358	
Utility Income Available for Return	18	6,980,613	2,794,339	1,184,610	1,247,436	254,792	1,030,338	72,598	396,499	
Total Cost of Service		21,044,018	9,601,783	3,398,109	3,178,814	702,924	2,565,315	235,058	1,362,015	
Less: Other Water Revenues	d	262,707	119,866	42,421	39,683	8,775	32,025	2,934	17,003	
Revenue Contribution	19	0	0	0	0	0	0	0	0	
Total Other Water Revenues		262,707	119,866	42,421	39,683	8,775	32,025	2,934	17,003	
Total Cost of Service Related to Sales of Water		20,781,311	9,481,917	3,355,688	3,139,131	694,149	2,533,290	232,123	1,345,012	
Reallocation of Public Fire	20		764,889	270,764	253,347	56,013	0		(1,345,012)	
Total		\$ 20,781,311	\$ 10,246,806	\$ 3,626,452	\$ 3,392,477	\$ 750,162	\$ 2,533,290	\$ 232,123	\$ -	
Total Cost of Service		21,044,018	10,366,672 #	3,668,873 #	3,432,161 #	758,937 #	2,565,315 #	235,058 #	17,003	

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Commercial		Industrial		Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	Private	Public					
RATE BASE																
Organization	17	\$ 13,449	\$ 5,468	\$ 2,269	\$ 2,351	\$ 486	\$ 1,942	\$ 144	\$ 789							
Franchises	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Land & Ld Rights SS	2	1,414,424	523,620	255,304	310,325	55,870	254,031	3,112	12,164							
Land & Ld Rights P	6	8,921	3,233	1,572	1,897	344	1,555	63	256							
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0							
Land & Ld Rights TD	7	841,125	391,964	163,767	43,150	35,748	49,710	31,290	125,496							
Land & Land Rights AG	15	8,112	4,621	1,163	694	219	574	118	722							
Struct & Imp SS	2	1,816,915	672,622	327,953	398,631	71,768	326,318	3,997	15,625							
Struct & Imp P	6	4,226,932	1,531,840	744,785	899,068	163,160	736,754	30,011	121,313							
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	3,559,094	4,326,123	778,860	3,541,348	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	158,207	66,101	17,416	14,429	20,064	12,629	50,653							
Struct & Imp TD Spec Cross	7	(925,346)	(431,211)	(180,165)	(47,470)	(39,327)	(54,688)	(34,423)	(138,062)							
Struct & Imp Offices	15	390,718	222,592	56,029	33,445	10,549	27,663	5,665	34,774							
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	92,042	23,168	13,830	4,362	11,439	2,343	14,379							
Struct & Imp Ag	15	27,657	15,756	3,966	2,367	747	1,958	401	2,461							
Struct & Imp Misc	15	708,733	403,765	101,632	60,668	19,136	50,178	10,277	63,077							
Collect & Impounding	1	0	0	0	0	0	0	0	0							
Lake, River & Other Intakes	2	685,615	253,815	123,754	150,424	27,082	123,136	1,508	5,896							
Wells & Springs	2	66,412	24,586	11,987	14,571	2,623	11,928	146	571							
Supply Mains	2	8,024,817	2,970,787	1,448,479	1,760,645	316,980	1,441,257	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	7,050	3,428	4,138	751	3,391	138	558							
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	1,562,944	759,908	917,324	166,473	751,714	30,621	123,776							
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	137,113	66,665	80,475	14,604	65,946	2,686	10,859							
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	15,112	7,348	8,870	1,610	7,268	296	1,197							
WT Equip Non-Media	2	14,565,251	5,392,056	2,629,028	3,195,616	575,327	2,615,919	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	629	764	138	626	8	30							
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	231,375	281,239	50,633	230,221	2,820	11,024							
WT Equip Filter Media	2	26,133	9,674	4,717	5,734	1,032	4,693	57	225							
Dist Reservoirs & Standpipe	5	1,507,042	547,960	231,632	205,862	50,637	258,006	42,499	170,446							
Elevated Tanks & Standpipes	5	313,008	113,810	48,109	42,757	10,517	53,587	8,827	35,401							
Ground Level Facilities	5	0	0	0	0	0	0	0	0							
TD Mains Not Classified by	7	(4,286,510)	(1,997,514)	(834,583)	(219,898)	(182,177)	(253,333)	(159,458)	(639,547)							
TD Mains 4 & Less "	4	1,244,250	579,821	242,255	63,830	52,881	73,535	46,286	185,642							
TD Mains 6 to 8" "	4	11,015,073	5,133,024	2,144,635	565,073	468,141	650,991	409,761	1,643,449							
TD Mains 10 to 16" "	3	14,172,667	4,876,815	2,375,339	2,886,972	518,720	2,364,001	229,597	921,223							
TD Mains 18 & Grtr "	3	4,859,943	1,672,306	814,526	989,970	177,874	810,638	78,731	315,896							
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0							

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

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)	Private (9)			Public (10)	
TD Mains Cl <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0
TD Mains Cl <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0
TD Mains Cl <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	0
TD Mains Cl 12 (STL) "	3	0	0	0	0	0	0	0	0	0
TD Mains Cl 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 L.J 20 (STL) "	3	0	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0	0
Services	10	3,704,770	3,058,288	381,591	32,231	42,975	5,187	184,498	0	0
Meters Bronze Case	9	3,023,339	2,349,739	449,873	112,166	84,653	26,908	0	0	0
Meters Plastic Case	9	62,906	48,891	9,360	2,334	1,761	560	0	0	0
Meters Other	9	(805,222)	(625,819)	(119,817)	(29,874)	(22,546)	(7,166)	0	0	0
Meters Other-Rem Rdr Unts	9	71,166	55,310	10,590	2,640	1,993	633	0	0	0
Meter Vault	9	245,562	190,851	36,540	9,110	6,876	2,186	0	0	0
Meter Installations	9	2,279,320	1,771,488	339,163	84,563	63,821	20,286	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0
Hydrants	8	2,247,696	0	0	0	0	0	0	2,247,696	0
Other P/E Intangible	15	267,990	152,674	38,430	22,940	7,236	18,974	3,886	23,851	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	(196,705)	(112,063)	(28,207)	(16,838)	(5,311)	(13,927)	(2,852)	(17,507)	0
Comp & Periph Equip	15	312,110	177,809	44,757	26,717	8,427	22,097	4,526	27,778	0
Computer Software	15	127,125	72,423	18,230	10,882	3,432	9,000	1,843	11,314	0
Comp Software Personal	15	60,218	34,306	8,635	5,155	1,626	4,263	873	5,359	0
Data Handling Equipment	15	24,582	14,004	3,525	2,104	664	1,740	356	2,188	0
Other Office Equipment	15	118,981	67,783	17,062	10,185	3,212	8,424	1,725	10,589	0
Trans Equip Lt Duty Trks	15	184,187	104,931	26,412	15,766	4,973	13,040	2,671	16,393	0
Trans Equip Hvy Duty Trks	15	43,340	24,691	6,215	3,710	1,170	3,068	628	3,857	0
Trans Equip Autos	15	18,934	10,787	2,715	1,621	511	1,341	275	1,685	0
Trans Equip Other	15	(238,175)	(135,688)	(34,154)	(20,388)	(6,431)	(16,863)	(3,454)	(21,198)	0
Stores Equipment	15	133,067	75,808	19,082	11,391	3,593	9,421	1,929	11,843	0
Tools,Shop,Garage Equip	15	585,439	333,525	83,952	50,114	15,807	41,449	8,489	52,104	0
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0
Laboratory Equipment	2	256,692	95,027	46,333	56,318	10,139	46,102	565	2,208	0
Laboratory Equip Other	2	17,366	6,429	3,135	3,810	686	3,119	38	149	0
Power Operated Equipment	15	67,161	38,262	9,631	5,749	1,813	4,755	974	5,977	0
Comm Equip Non-Telephone	15	38,523	21,947	5,524	3,298	1,040	2,727	559	3,429	0
Remote Control & Instrument	15	6,508	3,708	933	557	176	461	94	579	0
Comm Equip Telephone	15	16,154	9,203	2,316	1,383	436	1,144	234	1,438	0
Misc Equipment	15	76,114	43,362	10,915	6,515	2,055	5,389	1,104	6,774	0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0
Total Utility Plant in Service		99,731,126	40,556,981	16,828,609	17,431,020	3,604,983	14,396,690	1,062,189	5,850,653	

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	318,340	181,358	45,650	27,250	8,595	22,538	4,616	28,332
Materials and Supplies	15	211,196	120,318	30,286	18,078	5,702	14,953	3,062	18,796
Prepayments	15	101,400	57,768	14,541	8,680	2,738	7,179	1,470	9,025
OPEB Tracker	16	87,495	47,895	12,853	7,910	2,485	6,562	1,295	8,496
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)	(1,660,423)	(688,916)	(713,827)	(147,421)	(589,683)	(43,695)	(239,712)
Deferred Taxes & Offsets	17	(16,610,596)	(6,753,868)	(2,802,208)	(2,903,532)	(599,643)	(2,398,570)	(177,733)	(975,042)
Pensions & other	16	(4,253,836)	(2,328,550)	(624,889)	(384,547)	(120,809)	(319,038)	(62,957)	(413,047)
Total Other Rate Base Elements		<u>(24,229,679)</u>	<u>(10,335,503)</u>	<u>(4,012,683)</u>	<u>(3,939,988)</u>	<u>(848,352)</u>	<u>(3,256,058)</u>	<u>(273,942)</u>	<u>(1,563,152)</u>
Total Original Cost Measure of Value		<u>\$ 75,501,447</u>	<u>\$ 30,221,479</u>	<u>\$ 12,815,926</u>	<u>\$ 13,491,032</u>	<u>\$ 2,756,631</u>	<u>\$ 11,140,632</u>	<u>\$ 788,247</u>	<u>\$ 4,287,500</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		434,428	266,108	71,763	17,058	14,242	15,431	13,479	36,348	0.0
FACTOR 11			0.6125	0.1652	0.0393	0.0328	0.0355	0.0310	0.0837	1.0000
T&D Mnt BASIS FOR FACTOR 12		179,710	74,281	23,730	6,080	4,963	5,848	3,804	61,005	0.0
FACTOR 12			0.4134	0.1320	0.0338	0.0276	0.0325	0.0212	0.3395	1.0000
A&G BASIS FOR FACTOR 15		2,484,394	1,415,625	356,254	212,652	67,056	175,774	35,979	221,053	0.0
FACTOR 15			0.5697	0.1434	0.0856	0.0270	0.0708	0.0145	0.0890	1.0000
LABOR BASIS FOR FACTOR 16		2,508,357	1,372,934	368,566	226,713	71,132	188,195	37,175	243,642	0.0
FACTOR 16			0.5474	0.1469	0.0904	0.0284	0.0750	0.0148	0.0971	1.0000
UPIS BASIS FOR FACTOR 17		99,717,677	40,551,513	16,826,340	17,428,669	3,604,498	14,394,748	1,062,045	5,849,863	0.0
FACTOR 17			0.4066	0.1687	0.1748	0.0361	0.1444	0.0107	0.0587	1.0000
RATE BASE BASIS FOR FACTOR 18		75,501,447	30,221,479	12,815,926	13,491,032	2,756,631	11,140,632	788,247	4,287,500	0.0
FACTOR 18			0.4003	0.1697	0.1787	0.0365	0.1476	0.0104	0.0568	1.0000
TOTAL COS BASIS FOR FACTOR 19		20,880,727	9,525,650	3,371,999	3,155,087	697,563	2,546,148	233,181	1,351,099	0.0
FACTOR 19			0.4562	0.1615	0.1511	0.0334	0.1219	0.0112	0.0647	1.0000
COS w/o Fire Factor 20		16,750,299	9,525,650	3,371,999 #	3,155,087 #	697,563 #				0
FACTOR 20			0.5687	0.2013	0.1884	0.0416				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	0.3447	0.1830	0.2446	0.0400	0.1728	0.0030	0.0119	1.0000
2	0.3702	0.1805	0.2194	0.0395	0.1796	0.0022	0.0086	1.0000
3	0.3441	0.1676	0.2037	0.0366	0.1668	0.0162	0.0650	1.0000
4	0.4660	0.1947	0.0513	0.0425	0.0591	0.0372	0.1492	1.0000
5	0.3636	0.1537	0.1366	0.0336	0.1712	0.0282	0.1131	1.0000
6	0.3624	0.1762	0.2127	0.0386	0.1743	0.0071	0.0287	1.0000
7	0.4660	0.1947	0.0513	0.0425	0.0591	0.0372	0.1492	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7772	0.1488	0.0371	0.0280	0.0089	-	-	1.0000
10	0.8255	0.1030	0.0087	0.0116	0.0014	0.0498	-	1.0000
11	0.6125	0.1652	0.0393	0.0328	0.0355	0.0310	0.0837	1.0000
12	0.4134	0.1320	0.0338	0.0276	0.0325	0.0212	0.3395	1.0000
13	0.8802	0.0938	0.0051	0.0081	0.0006	0.0122	-	1.0000
14	0.8911	0.0950	0.0051	0.0082	0.0006	-	-	1.0000
15	0.5697	0.1434	0.0856	0.0270	0.0708	0.0145	0.0890	1.0000
16	0.5474	0.1469	0.0904	0.0284	0.0750	0.0148	0.0971	1.0000
17	0.4066	0.1687	0.1748	0.0361	0.1444	0.0107	0.0587	1.0000
18	0.4003	0.1697	0.1787	0.0365	0.1476	0.0104	0.0568	1.0000
19	0.4562	0.1615	0.1511	0.0334	0.1219	0.0112	0.0647	1.0000
20	0.5687	0.2013	0.1884	0.0416	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

		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
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	8,959	6,348	2,514	0	0	0	97
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		8,959	6,348	2,514	0	0	0	97
TOTAL SS EXPENSE		84,345	59,767	23,667	0	0	0	911
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	38,073	26,203	10,337	171	0	0	1,362
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(10,712)	(7,372)	(2,908)	(48)	0	0	(383)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	869,997	857,034	0	0	0	0	12,963
Labor & Exp Oper Pump	6	443,589	305,296	120,434	1,993	0	0	15,865
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	7,686	3,032	50	0	0	399
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,352,114	1,188,846	130,895	2,167	0	0	30,206
Super & Eng Maint P	6	39,332	27,070	10,679	177	0	0	1,407
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		41,742	28,729	11,333	188	0	0	1,493
TOTAL PUMPING EXPENSES		1,393,856	1,217,575	142,228	2,354	0	0	31,699

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WATER TREATMENT									
Super & Eng Oper WT	2	60,832	43,106	17,069	0	0	0	0	657
Chemicals	1	918,866	905,175	0	0	0	0	0	13,691
Labor & Exp Oper WT	2	69,967	49,579	19,633	0	0	0	0	756
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	292,551	0	0	0	0	0	4,425
Misc Exp Oper WT	2	21,657	15,346	6,077	0	0	0	0	234
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		1,368,298	1,305,756	42,779	0	0	0	0	19,763
Super & Eng Maint WT	2	31	22	9	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	41,861	29,663	11,746	0	0	0	0	452
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		41,892	29,685	11,755	0	0	0	0	452
TOTAL WT EXPENSE		1,410,190	1,335,441	54,534	0	0	0	0	20,215
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	19,770	3,088	0	5,931	4,648	3,835	0	2,268
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	243,617	67,872	0	130,335	0	0	0	45,410
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	102,122	0	0	0	102,122	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	88,689	0	0	0	0	84,272	0	4,417
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	72,759	11,365	0	21,828	17,106	14,115	0	8,345
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	33	0	64	50	41	0	24
TOTAL T & D EXPENSE OPERATION		527,169	82,358	0	158,157	123,925	102,264	0	60,464
Super & Eng Maint TD	12	11,299	1,639	0	3,148	2,047	389	0	4,076
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	49	0	93	0	0	0	23
TD Main Maint TD	7	93,412	26,025	0	49,975	0	0	0	17,412
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	171	0	0	0	0	0	0	171
Services Maint TD	10	6,513	0	0	0	0	6,189	0	324
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	32,571	0	0	0	32,571	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	46,878	0	0	0	0	0	0	46,878
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	278,841	40,460	0	77,685	50,526	9,592	0	100,578
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		469,863	68,175	0	130,905	85,147	16,170	0	169,466
TOTAL T & D EXPENSE		997,032	150,533	0	289,062	209,072	118,434	0	229,930

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
CUSTOMER ACCOUNTS									
Supervision CA	13	31,807	0	0	0	0	0	31,419	388
Meter Reading Exp CA	14	244,307	0	0	0	0	0	244,307	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	162,074	0	0	0	0	0	160,097	1,977
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	199,688	0	0	0	0	0	197,252	2,436
Misc Cust Accts Exp CA	13	43,926	0	0	0	0	0	43,390	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		684,810	0	0	0	0	0	679,473	5,337
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	263,883	75,233	23,406	30,953	22,219	12,587	72,172	27,312
Other Supplies & Exp AG	15	107	31	9	13	9	5	29	11
Other Supplies & Exp AG	15	75,699	21,582	6,715	8,879	6,374	3,611	20,704	7,835
Other Supplies & Exp AG	15	103,921	29,628	9,218	12,190	8,750	4,957	28,422	10,756
Mgmt Fees-Coporate/Shared Service Center	15	1,884,666	537,318	167,170	221,071	158,689	89,899	515,456	195,063
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	26,074	8,112	10,728	7,700	4,362	25,013	9,465
Outside Services AG	15	302,045	86,113	26,791	35,430	25,432	14,408	82,609	31,262
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	260,782	74,349	23,131	30,590	21,958	12,439	71,324	26,991
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	122,701	34,982	10,884	14,393	10,331	5,853	33,559	12,700
Injuries & Damages	16	10,469	3,171	978	1,343	963	545	2,297	1,171
Employee Pension & Benefits	16	248,219	75,186	23,184	31,846	22,836	12,932	54,459	27,776
Employee Pension & Benefits	16	593,749	179,847	55,456	76,178	54,625	30,934	130,269	66,441
Employee Pension & Benefits	16	438,403	132,792	40,947	56,247	40,333	22,841	96,186	49,057
Reg Commission Exp	15	14,446	4,119	1,281	1,695	1,216	689	3,951	1,495
Rents AG	15	46,815	13,347	4,152	5,491	3,942	2,233	12,804	4,845
Goodwill Advertising Exp	15	79	23	7	9	7	4	22	8
Misc Exp AG	15	264,710	75,469	23,480	31,050	22,289	12,627	72,398	27,397
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		4,722,148	1,369,261	424,921	568,107	407,673	230,926	1,221,673	499,585
General Plant Maint AG	15	(4,188)	(1,194)	(371)	(491)	(353)	(200)	(1,145)	(433)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	(1,194)	(371)	(491)	(353)	(200)	(1,145)	(433)
TOTAL A & G EXPENSE		4,717,960	1,368,067	424,550	567,616	407,321	230,726	1,220,528	499,152
Total Operation & Maintenance Expenses		9,288,193	4,131,383	644,979	859,033	616,393	349,160	1,900,000	787,245

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

		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	535	
Struct & Imp P	6	83,592	57,531	22,695	376	0	0	2,990	
Struct & Imp WT	2	403,428	285,869	113,202	0	0	0	4,357	
Struct & Imp TD	7	9,620	2,680	0	5,147	0	0	1,793	
Struct & Imp Offices	15	0	0	0	0	0	0	0	
Struct & Imp Store,Shop,Gar	15	4,820	1,374	428	565	406	230	1,318	
Struct & Imp Misc	15	40,618	11,580	3,603	4,764	3,420	1,937	11,109	
Collect & Impounding	1	0	0	0	0	0	0	0	
Lake, River & Other Intakes	2	112	79	31	0	0	0	1	
Wells & Springs	2	616	436	173	0	0	0	7	
Supply Mains	2	167,603	118,763	47,029	0	0	0	1,810	
Power Generation Equipment	6	407	280	111	2	0	0	15	
Pump Equip Electric	6	136,640	94,041	37,098	614	0	0	4,887	
Deisel Pumping Equipment	6	10,377	7,142	2,817	47	0	0	371	
Other Pumping Equipment	6	1,151	792	312	5	0	0	41	
WT Equip Non-Media	2	640,235	453,671	179,650	0	0	0	6,915	
Dist Reservoirs & Standpipe	5	34,839	10,427	0	19,646	0	0	4,766	
Elevated Tanks & Standpipes	5	7,043	2,108	0	3,972	0	0	963	
Ground Level Facilities	5	0	0	0	0	0	0	0	
TD Mains 4 & Less "	4	16,864	4,698	0	9,022	0	0	3,143	
TD Mains 6 to 8" "	4	163,646	45,592	0	87,551	0	0	30,504	
TD Mains 10 to 16" "	3	211,344	139,107	55,076	0	0	0	17,161	
TD Mains 18 & Grtr "	3	74,015	48,717	19,288	0	0	0	6,010	
Services	10	123,106	0	0	0	0	116,975	6,131	
Meters Bronze Case	9	74,851	0	0	0	74,851	0	0	
Meters Plastic Case	9	1,769	0	0	0	1,769	0	0	
Meters Other	9	5,048	0	0	0	5,048	0	0	
Meters Other-Rem Rdr Unts	9	1,788	0	0	0	1,788	0	0	
Meter Vault	9	6,188	0	0	0	6,188	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	60,778	0	0	0	0	0	60,778	
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	10,823	3,086	960	1,270	911	516	2,960	
Comp & Periph Equip	15	51,425	14,661	4,561	6,032	4,330	2,453	14,065	
Computer Software	15	105,946	30,205	9,397	12,427	8,921	5,054	28,976	
Comp Software Personal	15	12,942	3,690	1,148	1,518	1,090	617	3,540	
Data Handling Equipment	15	2,565	731	228	301	216	122	702	
Other Office Equipment	15	11,733	3,345	1,041	1,376	988	560	3,209	
Trans Equip Lt Duty Trks	15	13,105	3,736	1,162	1,537	1,103	625	3,584	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	
Trans Equip Autos	15	7,641	2,178	678	896	643	364	2,090	
Trans Equip Other	15	129	37	11	15	11	6	35	
Stores Equipment	15	6,932	1,976	615	813	584	331	1,896	
Tools,Shop,Garage Equip	15	43,506	12,404	3,859	5,103	3,663	2,075	11,899	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	23,005	16,301	6,455	0	0	0	248	
Laboratory Equip Other	2	1,219	864	342	0	0	0	13	
Power Operated Equipment	15	11,366	3,240	1,008	1,333	957	542	3,109	
Comm Equip Non-Telephone	15	4,562	1,301	405	535	384	218	1,248	
Remote Control & Instrument	15	446	127	40	52	38	21	122	
Comm Equip Telephone	15	3,040	867	270	357	256	145	831	
Misc Equipment	15	8,005	2,282	710	939	674	382	2,189	
Total Depreciation Expense		2,648,414	1,421,015	528,301	166,216	118,239	133,174	92,882	188,588
Amort-Other UP	18	167,846	67,189	28,483	29,994	6,126	24,774	1,746	9,534

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Taxes Other Than Income									
Utility Reg Assessment Fee	19	148,845	67,903	24,038	22,490	4,971	18,144	1,667	9,630
Property Taxes	18	1,025,812	410,633	174,080	183,313	37,442	151,410	10,668	58,266
FUTA	16	127,700	38,680	11,927	16,384	11,748	6,653	28,017	14,290
FICA	16	9,149	2,771	855	1,174	842	477	2,007	1,024
SUTA	16	5,923	1,794	553	760	545	309	1,300	663
Other Taxes & Licenses	15	36,632	10,444	3,249	4,297	3,084	1,747	10,019	3,791
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		1,354,061	532,225	214,703	228,418	58,633	178,740	53,679	87,664
Income Taxes	18	604,891	242,138	102,650	108,094	22,079	89,282	6,291	34,358
Utility Income Available for Return	18	6,980,613	2,794,339	1,184,610	1,247,436	254,792	1,030,338	72,598	396,499
Total Cost of Service		21,044,018	9,188,289	2,703,726	2,639,190	1,076,262	1,805,469	2,127,195	1,503,887
Less: Other Water Revenues		262,707	262,707	0	0	0	0	0	0
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		262,707	262,707	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		21,306,725	9,450,996	2,703,726	2,639,190	1,076,262	1,805,469	2,127,195	1,503,887
Reallocation of Public Fire	20	0	850,855	250,038	244,120	0	0	0	(1,345,012)
Total		\$ 21,306,725	\$ 10,301,850	\$ 2,953,764	\$ 2,883,309	\$ 1,076,262	\$ 1,805,469	\$ 2,127,195	\$ 158,875
			4,879,538			38,049	33,084	390,024	
		\$	2,111			28.29	54.57		
						2.36	4.55	5.45	
		2,085,839	2,054,760					12.36	
		\$	0.421						
RATE BASE									
Organization	17	13,449	7,595	2,846	784	691	494	109	931
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	6,140	2,422	40	0	0	0	319
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	841,125	234,337	0	450,002	0	0	0	156,786
Land & Land Rights AG	15	8,112	2,313	720	952	683	387	2,219	840
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	2,909,145	1,147,612	18,996	0	0	0	151,179
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	94,585	0	181,633	0	0	0	63,283
Struct & Imp TD Spec Cross	7	(925,346)	(257,801)	0	(495,060)	0	0	0	(172,484)
Struct & Imp Offices	15	390,718	111,394	34,657	45,831	32,898	18,637	106,861	40,439
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Struct & Imp Store,Shop,Gar	15	161,563	46,062	14,331	18,951	13,604	7,707	44,187	16,722
Struct & Imp Ag	15	27,657	7,885	2,453	3,244	2,329	1,319	7,564	2,862
Struct & Imp Misc	15	708,733	202,060	62,865	83,134	59,675	33,807	193,838	73,354
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 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	13,390	5,282	87	0	0	0	696
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	2,968,215	1,170,914	19,382	0	0	0	154,249
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	260,394	102,721	1,700	0	0	0	13,532
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	28,700	11,322	187	0	0	0	1,491
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	451,058	0	849,821	0	0	0	206,163
Elevated Tanks & Standpipes	5	313,008	93,683	0	176,505	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)	(1,194,222)	0	(2,293,283)	0	0	0	(799,005)
TD Mains 4 & Less "	4	1,244,250	346,648	0	665,674	0	0	0	231,928
TD Mains 6 to 8" "	4	11,015,073	3,068,799	0	5,893,064	0	0	0	2,053,210
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
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	76,404	23,771	31,435	22,565	12,783	73,295	27,737
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

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Other P/E CPS	15	0	0	0	0	0	0	0	
Office Furniture & Equip	15	(196,705)	(56,081)	(17,448)	(23,073)	(16,563)	(9,383)	(20,359)	
Comp & Periph Equip	15	312,110	88,983	27,684	36,611	26,280	14,888	85,362	
Computer Software	15	127,125	36,243	11,276	14,912	10,704	6,064	34,769	
Comp Software Personal	15	60,218	17,168	5,341	7,064	5,070	2,872	16,470	
Data Handling Equipment	15	24,582	7,008	2,180	2,883	2,070	1,173	6,723	
Other Office Equipment	15	118,981	33,921	10,554	13,956	10,018	5,675	32,541	
Trans Equip Lt Duty Trks	15	184,187	52,512	16,337	21,605	15,509	8,786	50,375	
Trans Equip Hvy Duty Trks	15	43,340	12,356	3,844	5,084	3,649	2,067	11,853	
Trans Equip Autos	15	18,934	5,398	1,679	2,221	1,594	903	5,178	
Trans Equip Other	15	(238,175)	(67,904)	(21,126)	(27,938)	(20,054)	(11,361)	(24,651)	
Stores Equipment	15	133,067	37,937	11,803	15,609	11,204	6,347	36,394	
Tools,Shop,Garage Equip	15	585,439	166,909	51,928	68,672	49,294	27,925	160,118	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	256,692	181,892	72,028	0	0	0	2,772	
Laboratory Equip Other	2	17,366	12,306	4,873	0	0	0	188	
Power Operated Equipment	15	67,161	19,148	5,957	7,878	5,655	3,204	18,369	
Comm Equip Non-Telephone	15	38,523	10,983	3,417	4,519	3,244	1,838	10,536	
Remote Control & Instrument	15	6,508	1,855	577	763	548	310	1,780	
Comm Equip Telephone	15	16,154	4,606	1,433	1,895	1,360	771	4,418	
Misc Equipment	15	76,114	21,700	6,751	8,928	6,409	3,631	20,817	
Other Tangible Property	17	0	0	0	0	0	0	0	
Total Utility Plant in Service		<u>99,731,126</u>	<u>56,322,386</u>	<u>21,098,271</u>	<u>5,814,668</u>	<u>5,125,507</u>	<u>3,661,115</u>	<u>804,838</u>	<u>6,904,341</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
Cash Working Capital	15	318,340	90,759	28,237	37,341	26,804	15,185	87,066	
Materials and Supplies	15	211,196	60,212	18,733	24,773	17,783	10,074	57,762	
Prepayments	15	101,400	28,909	8,994	11,894	8,538	4,837	27,733	
OPEB's Contributed to External Fund	16	87,495	26,502	8,172	11,226	8,050	4,558	19,196	
Premature Retirement	17	0	0	0	0	0	0	0	
Regulatory Deferrals	17	0	0	0	0	0	0	0	
Less:									
Accumulated Deferred ITC (3%)	17	(4,083,678)	(2,306,053)	(864,106)	(238,078)	(209,901)	(149,871)	(33,078)	
Deferred Income Taxes	17	(16,610,596)	(9,380,004)	(3,514,802)	(968,398)	(853,785)	(609,609)	(134,546)	
Pensions	16	(4,253,836)	(1,288,487)	(397,308)	(545,767)	(391,353)	(221,625)	(933,292)	
Total Other Rate Base Elements		<u>25,666,541</u>	<u>13,180,926</u>	<u>4,840,353</u>	<u>1,837,478</u>	<u>1,516,213</u>	<u>1,015,759</u>	<u>1,292,673</u>	<u>1,983,141</u>
Total Original Cost Measure of Value		<u>\$ 125,397,667</u>	<u>\$ 69,503,311</u>	<u>\$ 25,938,624</u>	<u>\$ 7,652,146</u>	<u>\$ 6,641,720</u>	<u>\$ 4,676,874</u>	<u>\$ 2,097,510</u>	<u>\$ 8,887,481</u>

MISSOURI-AMERICAN WATER COMPANY

ST. JOSEPH DISTRICT

PSC STAFF STUDY

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	434,428	67,872	0	130,335	102,122	84,272	0	49,827	0.0
		0.1562	0.0000	0.3000	0.2351	0.1940	0.0000	0.1147	1.0000
T&D Mnt BASIS FOR FACTOR 12	179,710	26,074	0	50,068	32,571	6,189	0	64,808	0.0
		0.1451	0.0000	0.2786	0.1812	0.0344	0.0000	0.3607	1.0000
A&G BASIS FOR FACTOR 15	2,484,394	708,556	220,429	291,417	209,072	118,434	679,473	257,014	0.0
		0.2851	0.0887	0.1173	0.0842	0.0477	0.2735	0.1035	1.0000
LABOR BASIS FOR FACTOR 16	2,508,357	759,530	234,355	321,765	230,889	130,780	550,239	280,799	0.0
		0.3029	0.0934	0.1283	0.0920	0.0521	0.2194	0.1119	1.0000
UPIS BASIS FOR FACTOR 17	99,717,677	56,314,791	21,095,425	5,813,884	5,124,816	3,660,622	804,729	6,903,410	0.0
		0.5647	0.2116	0.0583	0.0514	0.0367	0.0081	0.0692	1.0000
RATE BASE BASIS FOR FACTOR 18	125,397,667	69,503,311	25,938,624	7,652,146	6,641,720	4,676,874	2,097,510	8,887,481	0.0
		0.0191	0.4725	0.1324	0.1151	0.0791	0.0278	0.1540	1.0000
TOTAL COS BASIS FOR FACTOR 19	20,880,727	9,116,267	2,678,406	2,615,005	1,070,074	1,786,636	2,121,577	1,492,762	0.0
		0.4366	0.1283	0.1252	0.0512	0.0856	0.1016	0.0715	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,409,678	9,116,267	2,678,406	2,615,005	0	0	0	0	0.0
		0.6326	0.1859	0.1815	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	1.0000
2	0.7086	0.2806	-	-	-	-	0.0108	1.0000
3	0.6582	0.2606	-	-	-	-	0.0812	1.0000
4	0.2786	-	0.5350	-	-	-	0.1864	1.0000
5	0.2993	-	0.5639	-	-	-	0.1368	1.0000
6	0.6882	0.2715	0.0045	-	-	-	0.0358	1.0000
7	0.2786	-	0.5350	-	-	-	0.1864	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9502	-	0.0498	1.0000
11	0.1562	-	0.3000	0.2351	0.1940	-	0.1147	1.0000
12	0.1451	-	0.2786	0.1812	0.0344	-	0.3607	1.0000
13	-	-	-	-	-	0.9878	0.0122	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2851	0.0887	0.1173	0.0842	0.0477	0.2735	0.1035	1.0000
16	0.3029	0.0934	0.1283	0.0920	0.0521	0.2194	0.1119	1.0000
17	0.5647	0.2116	0.0583	0.0514	0.0367	0.0081	0.0692	1.0000
18	0.0191	0.4725	0.1324	0.1151	0.0791	0.0278	0.1540	1.0000
19	0.4366	0.1283	0.1252	0.0512	0.0856	0.1016	0.0715	1.0000
20	0.6326	0.1859	0.1815	-	-	-	-	1.0000

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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	2,484	0.1830
Industrial	3,319	0.2446
Other Public Authority	542	0.0400
Sales for Resale	2,345	0.1728
Private Fire Protection	40	0.0030
Public Fire Protection	161	0.0119
Total	<u>13,570</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	0.1830	0.1317	0.1738	0.0488	0.1805
Industrial	0.2446	0.1760	0.1548	0.0434	0.2194
Other Public Authority	0.0400	0.0288	0.0380	0.0107	0.0395
Sales for Resale	0.1728	0.1243	0.1970	0.0553	0.1796
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.

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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	2,484	0.750	1,863	0.1738
Industrial	3,319	0.500	1,660	0.1548
Other Public Authority	542	0.750	407	0.0380
Sales for Resale	2,345	0.900	2,111	0.1970
Total	<u>13,369</u>		<u>10,718</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>

* Ratio of maximum day to average day minus 1.0.

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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>
	Total ratios	Years	Factor

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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	0.1830	0.1223	0.1738	0.0453			0.1676
Industrial	0.2446	0.1634	0.1548	0.0403			0.2037
Other Public Authority	0.0400	0.0267	0.0380	0.0099			0.0366
Sales for Resale	0.1728	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	0.6682	1.0000	0.2605	1.0000	0.0712	1.0000

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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 0.2837	(5)	(6)=(5) X 0.5350	(7)	(8)=(7) X 0.1813	(9)=(4)+(6)+(8)
Residential	194.9	0.4153	0.1178	0.6509	0.3482			0.4660
Commercial	103.5	0.2205	0.0626	0.2469	0.1321			0.1947
Industrial	42.2	0.0899	0.0255	0.0483	0.0258			0.0513
Other Public Authority	22.6	0.0482	0.0137	0.0539	0.0288			0.0425
Sales for Resale	97.7	0.2082	0.0591	0.0000	0.0000			0.0591
Private Fire Protection	1.7	0.0036	0.0010			0.1994	0.0362	0.0372
Public Fire Protection	6.7	0.0143	0.0041			0.8006	0.1451	0.1492
Total	469.3	1.0000	0.2838	1.0000	0.5349	1.0000	0.1813	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 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.

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

FACTOR 4. Continued

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

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	12,521	0.2837
Maximum Hour Extra Capacity	1.89	23,608	0.5350
Subtotal	2.89	36,129	0.8187
Fire Protection		8,000	0.1813
Total		44,129	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	194.9	3.5	682.2	0.6509
Commercial	103.5	2.5	258.7	0.2469
Industrial	42.2	1.2	50.6	0.0483
Other Public Authority	22.6	2.5	56.5	0.0539
Sales for Resale	0.0	3.2	0.0	0.0000
Total	363.2		1,048.0	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	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 0.2992	(5)	(6)=(5) X 0.5640	(7)	(8)=(7) X 0.1368	(9)=(4)+(6)+(8)
Residential	194.9	0.3447	0.1031	0.4621	0.2606			0.3636
Commercial	103.5	0.1830	0.0548	0.1753	0.0989			0.1537
Industrial	138.3	0.2446	0.0732	0.1124	0.0634			0.1366
Other Public Authority	22.6	0.0400	0.0120	0.0383	0.0216			0.0336
Sales for Resale	97.7	0.1728	0.0517	0.2119	0.1195			0.1712
Private Fire Protection	1.7	0.0030	0.0009			0.1994	0.0273	0.0282
Public Fire Protection	6.7	0.0119	0.0036			0.8006	0.1095	0.1131
Total	565.4	1.0000	0.2993	1.0000	0.5640	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.

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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	34.66	0.2992
Extra Capacity Maximum Hour	1.89	65.34	0.5640
Total	2.89	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	0.4621
Commercial	103.5	2.5	258.7	0.1753
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		1476.1	1.0000

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.6555	(4)	(5)=(4)X 0.3361	(6)	(7)=(6)X 0.0084	(8)=(3)+ (5)+(7)
Residential	0.3702	0.2427	0.3441	0.1157	0.4660	0.0039	0.3624
Commercial	0.1805	0.1183	0.1676	0.0563	0.1947	0.0016	0.1762
Industrial	0.2194	0.1438	0.2037	0.0685	0.0513	0.0004	0.2127
Other Public Authority	0.0395	0.0259	0.0366	0.0123	0.0425	0.0004	0.0386
Sales for Resale	0.1796	0.1177	0.1668	0.0561	0.0591	0.0005	0.1743
Private Fire Protection	0.0022	0.0014	0.0162	0.0054	0.0372	0.0003	0.0071
Public Fire Protection	0.0086	0.0056	0.0650	0.0218	0.1492	0.0013	0.0287
Total	1.0000	0.6554	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

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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 (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	0.4660	0.4660	0.4660
Commercial	0.1676	0.0000	0.1947	0.1947	0.1947
Industrial	0.2037	0.0000	0.0513	0.0513	0.0513
Other Public Authority	0.0366	0.0000	0.0425	0.0425	0.0425
Sales for Resale	0.1668	0.0000	0.0591	0.0591	0.0591
Private Fire Protection	0.0162	0.0000	0.0372	0.0372	0.0372
Public Fire Protection	0.0650	0.0000	0.1492	0.1492	0.1492
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**

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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	29,570	0.7772
Commercial	5,660	0.1488
Industrial	1,413	0.0371
Other Public Authority	1,067	0.0280
Sales for Resale	339	0.0089
Private Fire	0	0.0000
Total	38,049	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	28,743	0.8255
Commercial	3,585	0.1030
Industrial	303	0.0087
Other Public Authority	403	0.0116
Sales for Resale	50	0.0014
Private Fire Protection	1,733	0.0498
Total	34,817	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	\$ 266,108	0.6125
Commercial	71,763	0.1652
Industrial	17,058	0.0393
Other Public Authority	14,242	0.0328
Sales for Resale	15,431	0.0355
Private Fire Protection	13,479	0.0310
Public Fire Protection	36,348	0.0837
Total	<u>434,428</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	\$ 74,281	0.4133
Commercial	23,730	0.1320
Industrial	6,080	0.0338
Other Public Authority	4,963	0.0276
Sales for Resale	5,848	0.0325
Private Fire Protection	3,804	0.0212
Public Fire Protection	61,005	0.3395
Total	<u>\$179,710</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	28,607	0.8802
Commercial	3,050	0.0938
Industrial	165	0.0051
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>32,502</u>	<u>1.0000</u>
Total	<u><u>32,502</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	3,050	0.0950
Industrial	165	0.0051
Other Public Authority	263	0.0082
Sales for Resale	19	0.0006
	<u>32,104</u>	<u>1.0000</u>
Total	<u><u>32,104</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$1,415,625	0.5698
Commercial	356,254	0.1434
Industrial	212,652	0.0856
Other Public Authority	67,056	0.0270
Sales for Resale	175,774	0.0708
Private Fire Protection	35,979	0.0145
Public Fire Protection	221,053	0.0890
 Total	 \$2,484,394	 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.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$1,372,934	0.5473
Commercial	368,566	0.1469
Industrial	226,713	0.0904
Other Public Authority	71,132	0.0284
Sales for Resale	188,195	0.0750
Private Fire Protection	37,175	0.0148
Public Fire Protection	243,642	0.0971
Total	<u>\$2,508,357</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	\$40,551,513	0.4067
Commercial	16,826,340	0.1687
Industrial	17,428,669	0.1748
Other Public Authority	3,604,498	0.0361
Sales for Resale	14,394,748	0.1444
Private Fire Protection	1,062,045	0.0107
Public Fire Protection	5,849,863	0.0587
Total	<u>\$99,717,677</u>	<u>1.0000</u>

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 <hr/> (1)	Original Cost Measure of Value <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$30,221,479	0.4003
Commercial	12,815,926	0.1697
Industrial	13,491,032	0.1787
Other Public Authority	2,756,631	0.0365
Sales for Resale	11,140,632	0.1476
Private Fire Protection	788,247	0.0104
Public Fire Protection	<u>4,287,500</u>	<u>0.0568</u>
Total	<u><u>\$75,501,447</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	\$9,525,650	0.4562
Commercial	3,371,999	0.1615
Industrial	3,155,087	0.1511
Other Public Authority	697,563	0.0334
Sales for Resale	2,546,148	0.1219
Private Fire Protection	233,181	0.0112
Public Fire Protection	<u>1,351,099</u>	<u>0.0647</u>
Total	<u><u>\$20,880,727</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	2.00	225.80	2.00	225.80	1.00	112.90	0.00	0.00	5.00	564.50
Total		28,607	29,570	3,050	5,660	165	1,413	263	1,067	19	339	32,104	38,049

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	2.00	13.96	2.00	13.96	1.00	6.98	0.00	0.00	93.00	649.14	98.00	684.04
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>3,050.00</u>	<u>3,585.49</u>	<u>165.00</u>	<u>303.49</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>32,446.00</u>	<u>34,817.23</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

Staff's Miscellaneous Fee Analysis

Miscellaneous Fee	Company's Proposed Fee	Company's Weighted Average	Staff's Weighted Average without SLM	Company's Actual Cost Study						
				Brunswick	Jefferson City	Joplin	Mexico	Platte County	St. Joseph	Warrensburg
Connection Fee/Turn On Fee	\$ 25.00	\$ 24.16	\$ 20.76	\$ 21.33	\$ 21.66	\$ 21.37	\$ 20.36	\$ 20.10	\$ 20.28	\$ 20.30
Connection Fee/Turn On Overtime	\$ 140.00	\$ 144.95	\$ 124.59	\$ 127.97	\$ 129.96	\$ 128.19	\$ 122.15	\$ 120.61	\$ 121.70	\$ 121.81
Turn On Non-Pay Regular Hours	\$ 50.00	\$ 48.32	\$ 41.53	\$ 42.66	\$ 43.32	\$ 42.73	\$ 40.72	\$ 40.20	\$ 40.57	\$ 40.60
Turn On Non-Pay After Hours	\$ 140.00	\$ 144.95	\$ 124.59	\$ 127.97	\$ 129.96	\$ 128.19	\$ 122.15	\$ 120.61	\$ 121.70	\$ 121.81
Hydrant Inspection Fee	\$ 15.00	\$ 14.49	\$ 12.46	\$ 12.80	\$ 13.00	\$ 12.82	\$ 12.22	\$ 12.06	\$ 12.17	\$ 12.18
Water Usage from Company Hydrant	\$ 110.00	\$ 142.60	\$ 173.74	\$ 340.00	\$ 172.00	\$ 150.00	\$ 216.00	\$ 229.00	\$ 179.00	\$ 150.00
Meter Testing	\$ 70.00	\$ 72.47	\$ 62.29	\$ 63.98	\$ 64.95	\$ 64.10	\$ 61.08	\$ 60.31	\$ 60.85	\$ 60.90
Service Investigation Report	\$ 25.00	\$ 24.16	\$ 20.76	\$ 21.33	\$ 21.66	\$ 21.37	\$ 20.36	\$ 20.10	\$ 20.28	\$ 20.30

Dollar/Percentage Difference From Weighted Average to Company's Propsoed Miscellaneous Fee

Miscellaneous Fee	Company's Weighted Average		Staff's Weighted Average without SLM	
	\$ +/-	% +/-	\$ +/-	% +/-
Connection Fee/Turn On Fee	\$ 0.84	3.48%	\$ 4.24	20.42%
Connection Fee/Turn On Overtime	\$ (4.95)	-3.41%	\$ 15.41	12.37%
Turn On Non-Pay Regular Hours	\$ 1.68	3.48%	\$ 8.47	20.39%
Turn On Non-Pay After Hours	\$ (4.95)	-3.41%	\$ 15.41	12.37%
Hydrant Inspection Fee	\$ 0.51	3.52%	\$ 2.54	20.39%
Water Usage from Company Hydrant	\$ (32.60)	-22.86%	\$ (63.74)	-36.69%
Meter Testing	\$ (2.47)	-3.41%	\$ 7.71	12.38%
Service Investigation Report	\$ 0.84	3.48%	\$ 4.24	20.42%

Dollar/Percentage Difference From District Actual Cost to Company's Propsoed Miscellaneous Fee

Miscellaneous Fee	Brunswick		Jefferson City		Joplin		Mexico		Platte County		St. Joseph		Warrensburg	
	\$ +/-	% +/-	\$ +/-	% +/-	\$ +/-	% +/-	\$ +/-	% +/-	\$ +/-	% +/-	\$ +/-	% +/-	\$ +/-	% +/-
Connection Fee/Turn On Fee	\$ 3.67	17.21%	\$ 3.34	15.42%	\$ 3.63	16.99%	\$ 4.64	22.79%	\$ 4.90	24.38%	\$ 4.72	23.27%	\$ 4.70	23.15%
Connection Fee/Turn On Overtime	\$ 12.03	9.40%	\$ 10.04	7.73%	\$ 11.81	9.21%	\$ 17.85	14.61%	\$ 19.39	16.08%	\$ 18.30	15.04%	\$ 18.19	14.93%
Turn On Non-Pay Regular Hours	\$ 7.34	17.21%	\$ 6.68	15.42%	\$ 7.27	17.01%	\$ 9.28	22.79%	\$ 9.80	24.38%	\$ 9.43	23.24%	\$ 9.40	23.15%
Turn On Non-Pay After Hours	\$ 12.03	9.40%	\$ 10.04	7.73%	\$ 11.81	9.21%	\$ 17.85	14.61%	\$ 19.39	16.08%	\$ 18.30	15.04%	\$ 18.19	14.93%
Hydrant Inspection Fee	\$ 2.20	17.19%	\$ 2.00	15.38%	\$ 2.18	17.00%	\$ 2.78	22.75%	\$ 2.94	24.38%	\$ 2.83	23.25%	\$ 2.82	23.15%
Water Usage from Company Hydrant	\$ (230.00)	-67.65%	\$ (62.00)	-36.05%	\$ (40.00)	-26.67%	\$ (106.00)	-49.07%	\$ (119.00)	-51.97%	\$ (69.00)	-38.55%	\$ (40.00)	-26.67%
Meter Testing	\$ 6.02	9.41%	\$ 5.05	7.78%	\$ 5.90	9.20%	\$ 8.92	14.60%	\$ 9.69	16.07%	\$ 9.15	15.04%	\$ 9.10	14.94%
Service Investigation Report	\$ 3.67	17.21%	\$ 3.34	15.42%	\$ 3.63	16.99%	\$ 4.64	22.79%	\$ 4.90	24.38%	\$ 4.72	23.27%	\$ 4.70	23.15%