

BRUNSWICK WATER

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 430,752	63.4%	\$ 194,035	56.5%	\$ 430,752	63.4%	\$ 236,717	122.0%
Commercial	123,445	18.2%	\$ 58,687	17.1%	\$ 123,445	18.2%	64,758	110.3%
Industrial	3,935	0.6%	\$ 1,968	0.6%	\$ 3,935	0.6%	1,967	99.9%
Public Authority	16,244	2.4%	\$ 8,919	2.6%	\$ 16,244	2.4%	7,325	82.1%
Sales for Resale	99,940	14.7%	\$ 69,529	20.2%	\$ 99,940	14.7%	30,411	0.0%
Private Fire Service	4,899	0.7%	\$ 10,567	3.1%	\$ 4,900	0.7%	(5,667)	-53.6%
Public Fire Service	0	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	679,214	<u>100.0%</u>	343,705	<u>100.1%</u>	679,216	<u>100.0%</u>	335,511	97.6%
Other Revenues	<u>3,279</u>		<u>3,279</u>		<u>3,279</u>		-	0.0%
Total	<u>\$ 682,493</u>		<u>\$ 346,984</u>		<u>\$ 682,495</u>		<u>\$ 335,511</u>	96.7%

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

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (000 Gal)	Total Revenue	Sales (000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	14,882	\$194,035	14,882	\$430,752	\$236,717	122.00%
5	Commercial	5,568	58,687	5,568	123,445	64,758	110.34%
6	Industrial	32	1,968	32	3,935	1,967	99.95%
7	Other Public Authority	747	8,919	747	16,244	7,325	82.13%
8	Other Water Utilities	7,591	69,529	7,591	99,940	30,411	43.74%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	10,567	0	4,900	(5,667)	-53.63%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>28,821</u>	<u>343,705</u>	<u>28,821</u>	<u>679,216</u>	<u>\$335,511</u>	<u>97.62%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		3,279		3,279	0	0.00%
18	Returned Check Charge				0	0	0.00%
19	Application Fee				0	0	0.00%
20	Miscellaneous Other Revenue				0	0	0.00%
21	Rents from Water Property				0	0	0.00%
22							
23							
24			<u>\$346,984</u>		<u>\$682,495</u>	<u>335,511</u>	<u>96.69%</u>
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36							

Test Year Operating Revenues at Present Rates vs Proposed Rates

12 Month Updated Test Period Ending October 31, 2009

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

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	4,200		\$15.71	\$65,982	4,200		\$ 39.76	\$166,991	\$101,009	153.09%
5	3/4" Monthly	0		\$20.11	0	0		\$ 47.93	0	0	0.00%
6	1" Monthly	12		\$28.50	342	12		\$ 60.12	721	379	110.82%
7	1-1/2" Monthly	0		\$49.56	0	0		\$ 112.25	0	0	0.00%
8	2" Monthly	0		\$74.82	0	0		\$ 137.53	0	0	0.00%
9	3" Monthly	0		\$133.71	0	0		\$ 543.09	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0		\$ 824.72	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0		\$ 1,355.19	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0		\$ 3,132.49	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15		4,212									
16											
17	<u>Volumetric Charges:</u>										
18	First Block		14,882	\$8.5814	127,711		14,882	\$17.6747	263,040	135,329	105.97%
19	Second Block		0	\$8.5814	0		0	\$17.6747	0	0	0.00%
20	Third Block		0	\$8.5814	0		0	\$17.6747	0	0	0.00%
21	Fourth Block		0	\$8.5814	0		0	\$17.6747	0	0	0.00%
22											
23											
24	Total		<u>14,882</u>		<u>\$194,035</u>		<u>14,882</u>		<u>\$430,752</u>	<u>\$236,717</u>	<u>122.00%</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: Brunswick

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	684		\$15.71	\$10,746	684		\$ 39.76	\$27,196	\$16,450	153.08%
5	3/4" Monthly	0		\$20.11	0	0		\$ 47.93	0	0	0.00%
6	1" Monthly	84		\$28.50	2,394	84		\$ 60.12	5,050	2,656	110.94%
7	1-1/2" Monthly	0		\$49.56	0	0		\$ 112.25	0	0	0.00%
8	2" Monthly	48		\$74.82	3,591	48		\$ 137.53	6,602	3,011	83.85%
9	3" Monthly	0		\$133.71	0	0		\$ 543.09	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0		\$ 824.72	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0		\$ 1,355.19	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0		\$ 3,132.49	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		4,923	\$7.9394	39,085		4,923	\$15.1921	74,790	35,705	91.35%
19	Second Block		646	\$4.4478	2,871		646	\$15.1921	9,807	6,936	241.59%
20	Third Block		0	\$3.4325	0		0	15.1921	0	0	0.00%
21	Fourth Block		0	\$2.3114	0		0	15.1921	0	0	0.00%
22											
23											
24	Total		<u>5,568</u>		<u>\$58,687</u>		<u>5,568</u>		<u>\$123,445</u>	<u>\$64,758</u>	<u>110.34%</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
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District: Brunswick

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$15.71	\$0	0	\$ 39.76	\$0	\$0	0.00%	
5	3/4" Monthly	0		\$20.11	0	0	\$ 47.93	0	0	0.00%	
6	1" Monthly	24		\$28.50	684	24	\$ 60.12	1,443	759	110.96%	
7	1-1/2" Monthly	0		\$49.56	0	0	\$ 112.25	0	0	0.00%	
8	2" Monthly	12		\$74.82	898	12	\$ 137.53	1,650	752	83.74%	
9	3" Monthly	0		\$133.71	0	0	\$ 543.09	0	0	0.00%	
10	4" Monthly	0		\$217.87	0	0	\$ 824.72	0	0	0.00%	
11	6" Monthly	0		\$428.25	0	0	\$ 1,355.19	0	0	0.00%	
12	8" Monthly	0		\$680.67	0	0	\$ 3,132.49	0	0	0.00%	
13	10" Monthly	0		\$1,156.27	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		\$1,907.31	0	0	0.00	0	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		32	\$12.2559	386		31.5	\$26.7241	842	456	118.13%
19	Second Block		0	\$6.8656	0		0	26.7241	0	0	0.00%
20	Third Block		0	\$5.2983	0		0	26.7241	0	0	0.00%
21	Fourth Block		0	\$3.5681	0		0	26.7241	0	0	0.00%
22											
23											
24	Total		<u>32</u>		<u>\$1,968</u>		<u>32</u>		<u>\$3,935</u>	<u>\$1,967</u>	<u>99.95%</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
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	84		\$15.71	\$1,320	84		\$ 39.76	\$3,340	\$2,020	153.03%
5	3/4" Monthly	0		\$20.11	0	0		\$ 47.93	0	0	0.00%
6	1" Monthly	0		\$28.50	0	0		\$ 60.12	0	0	0.00%
7	1-1/2" Monthly	0		\$49.56	0	0		\$ 112.25	0	0	0.00%
8	2" Monthly	12		\$74.82	898	12		\$ 137.53	1,650	752	83.74%
9	3" Monthly	0		\$133.71	0	0		\$ 543.09	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0		\$ 824.72	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0		\$ 1,355.19	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0		\$ 3,132.49	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		747.3	\$8.9679	6,702		747.3	\$15.0591	11,254	4,552	67.92%
19	Second Block		0	\$5.0238	0		0	15.0591	0	0	0.00%
20	Third Block		0	\$3.8772	0		0	15.0591	0	0	0.00%
21	Fourth Block		0	\$2.6108	0		0	15.0591	0	0	0.00%
22											
23											
24	Total		<u>747</u>		<u>\$8,920</u>		<u>747</u>		<u>\$16,244</u>	<u>\$7,324</u>	<u>82.11%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates

12 Month Updated Test Period Ending October 31, 2009

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	12		\$15.71	\$189	12		\$ 39.76	\$477	\$288	152.38%
5	3/4" Monthly	0		\$20.11	0	0		\$ 47.93	0	0	0.00%
6	1" Monthly	12		\$28.50	342	12		\$ 60.12	721	379	110.82%
7	1-1/2" Monthly	0		\$49.56	0	0		\$ 112.25	0	0	0.00%
8	2" Monthly	12		\$74.82	898	12		\$ 137.53	1,650	752	83.74%
9	3" Monthly	0		\$133.71	0	0		\$ 543.09	0	0	0.00%
10	4" Monthly	0		\$217.87	0	0		\$ 824.72	0	0	0.00%
11	6" Monthly	0		\$428.25	0	0		\$ 1,355.19	0	0	0.00%
12	8" Monthly	0		\$680.67	0	0		\$ 3,132.49	0	0	0.00%
13	10" Monthly	0		\$1,156.27	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,907.31	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,200.0	\$14.2459	17,095		1,200	\$12.7903	15,348	(1,747)	-10.22%
19	Second Block		6,391.1	\$7.9807	51,005		6,391	\$12.7903	81,744	30,739	60.27%
20	Third Block		0	\$6.1589	0		0	\$12.7903	0	0	0.00%
21	Fourth Block		0	\$4.1474	0		0	\$12.7903	0	0	0.00%
22											
23											
24	Total		<u>7,591</u>		<u>\$69,529</u>		<u>7,591</u>		<u>\$99,940</u>	<u>\$30,411</u>	<u>43.74%</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
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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		\$0.00	\$0	0		\$ 39.76	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0		\$ 47.93	0	0	0.00%
6	1" Monthly	0		0.00	0	0		\$ 60.12	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0		\$ 112.25	0	0	0.00%
8	2" Monthly	0		0.00	0	0		\$ 137.53	0	0	0.00%
9	3" Monthly	0		0.00	0	0		\$ 543.09	0	0	0.00%
10	4" Monthly	0		0.00	0	0		\$ 824.72	0	0	0.00%
11	6" Monthly	0		0.00	0	0		\$ 1,355.19	0	0	0.00%
12	8" Monthly	0		0.00	0	0		\$ 3,132.49	0	0	0.00%
13	10" Monthly	0		0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		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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36											

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

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

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	36.00	\$231.71	\$8,339	107.41	\$3,867	(\$4,472)	-53.63%
5								
6	2"	0.00	33.21	0	15.40	0	0	0.00%
7								
8	3"	0.00	57.07	0	26.46	0	0	0.00%
9								
10	4"	0.00	90.54	0	41.97	0	0	0.00%
11								
12	6"	12.00	185.68	2,228	86.08	1,033	(1,195)	-53.64%
13								
14	8"	0.00	319.47	0	148.10	0	0	0.00%
15								
16	10"	0.00	491.08	0	227.65	0	0	0.00%
17								
18	12"	0.00	700.20	0	324.59	0	0	0.00%
19								
20								
21								
22	Total	<u>48.00</u>		<u>\$10,567</u>		<u>\$4,900</u>	<u>(\$5,667)</u>	<u>-53.63%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>58</u>	0.00	<u>0</u>	58.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
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MISSOURI-AMERICAN WATER COMPANY
 BRUNSWICK DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ 2,171	\$ 1,150	\$ 388	\$ 2	\$ 52	\$ 563	\$ 1	\$ 16
Labor & Exp Oper SS	2	472	\$ 250	\$ 84	\$ 0	\$ 11	\$ 122	\$ 0	\$ 4
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		2,643	1,400	472	2	63	686	1	20
Misc Exp Oper SS	2	5,831	3,088	1,041	4	139	1,513	2	44
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
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	227	120	41	0	5	59	0	2
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		6,058	3,208	1,082	4	144	1,571	2	45
TOTAL SS EXPENSE		8,701	4,608	1,554	6	207	2,257	3	65
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	8,692	4,432	1,658	10	223	2,261	5	103
Labor & Exp Oper Pump	6	33,159	14,938	5,040	20	673	7,322	255	4,911
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		41,851	19,370	6,699	29	896	9,582	261	5,014
Super & Eng Maint P	6	128	58	19	0	3	28	1	19
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	23,774	10,710	3,614	14	483	5,249	183	3,521
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		23,902	10,768	3,633	14	485	5,278	184	3,540
TOTAL PUMPING EXPENSES		65,753	30,138	10,332	44	1,381	14,860	445	8,554

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WATER TREATMENT									
Super & Eng Oper WT	2	12,998	6,884	2,321	9	309	3,372	5	97
Chemicals	1	8,366	4,266	1,596	9	214	2,176	5	100
Labor & Exp Oper WT	2	6,736	3,567	1,203	5	160	1,747	3	51
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	581	308	104	0	14	151	0	4
Misc Exp Oper WT	1	3,000	1,530	572	3	77	780	2	36
Misc Exp Oper WT	2	1,094	579	195	1	26	284	0	8
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		32,775	17,134	5,992	27	801	8,510	15	296
Super & Eng Maint WT	2	12,939	6,852	2,311	9	308	3,356	5	97
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	2,055	1,088	367	1	49	533	1	15
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		14,994	7,941	2,678	10	357	3,889	6	112
TOTAL WT EXPENSE		47,769	25,075	8,670	38	1,157	12,399	21	408
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	2,233	600	179	1	24	287	57	1,085
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	1,929	518	155	1	21	248	49	938
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	4,026	1,082	322	1	43	518	102	1,957
Misc Exp Oper TD	11	385	103	31	0	4	50	10	187
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		8,573	2,304	687	3	92	1,103	218	4,167
Super & Eng Maint TD	12	2,107	1,598	391	35	51	32	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	56,612	42,929	10,507	940	1,381	855	0	0
Misc Plant Maint TD	12	0	0	0	0	0	0	0	0
		0							
		0							
TOTAL T & D EXPENSE - MAINTENANCE		58,719	44,527	10,898	975	1,433	887	0	0
TOTAL T & D EXPENSE		67,292	46,830	11,585	977	1,524	1,990	218	4,167

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CUSTOMER ACCOUNTS									
Supervision CA	13	2,171	1,744	338	15	40	15	20	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,105	1,691	328	15	39	15	19	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	2,686	2,157	418	19	49	19	25	0
Misc Cust Accts Exp CA	13	5,089	4,087	792	35	93	35	47	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
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		12,051	9,678	1,875	83	221	83	111	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	21,231	12,412	3,531	132	465	3,085	91	1,516
Other Supplies & Exp AG	15	4	2	1	0	0	1	0	0
Other Supplies & Exp AG	15	8,905	5,206	1,481	55	195	1,294	38	636
Other Supplies & Exp AG	15	7,230	4,227	1,202	45	158	1,051	31	516
Mgmt Fees-Corporate/Shared Service Center	15	(21,564)	(12,606)	(3,586)	(134)	(472)	(3,133)	(93)	(1,540)
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	1,679	982	279	10	37	244	7	120
Outside Services AG	15	61,684	36,060	10,258	382	1,351	8,963	265	4,404
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0	0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	17,046	9,965	2,835	106	373	2,477	73	1,217
Property Insurance	15	7,426	4,341	1,235	46	163	1,079	32	530
Injuries & Damages	16	684	400	114	4	15	98	3	51
Employee Pension & Benefits	16	12,487	7,295	2,075	80	273	1,783	55	925
Employee Pension & Benefits	16	40,267	23,524	6,692	258	882	5,750	177	2,984
Employee Pension & Benefits	16	33,737	19,709	5,607	216	739	4,818	148	2,500
Reg Commision Exp	15	980	573	163	6	21	142	4	70
Rents AG	15	211	123	35	1	5	31	1	15
Goodwill Advertising Exp	15	(9)	(5)	(1)	(0)	(0)	(1)	(0)	(1)
Misc Exp AG	15	7,846	4,587	1,305	49	172	1,140	34	560
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		199,844	116,794	33,225	1,256	4,377	28,819	868	14,504
General Plant Maint AG	15	(768)	(449)	(128)	(5)	(17)	(112)	(3)	(55)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(768)	(449)	(128)	(5)	(17)	(112)	(3)	(55)
TOTAL A & G EXPENSE		199,076	116,345	33,098	1,252	4,360	28,708	865	14,449
Total Operation & Maintenance Expenses		400,642	232,674	67,114	2,400	8,850	60,297	1,663	27,644

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	566	300	101	0	13	147	0	4
Struct & Imp P	6	1,039	468	158	1	21	229	8	154
Struct & Imp WT	2	4,631	2,453	827	3	110	1,201	2	35
Struct & Imp TD	7	632	170	51	0	7	81	16	307
Struct & Imp Offices	15	2,383	1,393	396	15	52	346	10	170
Struct & Imp Store,Shop,Gar	15	12	7	2	0	0	2	0	1
Struct & Imp Misc	15	426	249	71	3	9	62	2	30
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	30	16	5	0	1	8	0	0
Wells & Springs	2	4,158	2,202	743	3	99	1,079	2	31
Supply Mains	2	1,431	758	256	1	34	371	1	11
Power Generation Equip Othe	6	31	14	5	0	1	7	0	5
Pump Equip Electric	6	2,827	1,274	430	2	57	624	22	419
Pump Equip Other	6	371	167	56	0	8	82	3	55
WT Equip Non-Media	2	8,039	4,257	1,436	6	191	2,085	3	60
Dist Reservoirs & Standpipe	5	1,190	417	124	0	17	200	21	410
Elevated Tanks & Standpipes	5	539	189	56	0	8	90	10	186
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	3,426	921	274	1	37	441	87	1,665
TD Mains 4 & Less "	4	920	247	74	0	10	118	23	447
TD Mains 6 to 8" "	4	6,351	1,707	509	2	68	817	161	3,087
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Services	10	9,031	7,061	1,475	89	182	85	140	0
Meters Bronze Case	9	1,303	988	242	22	32	20	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	758	575	141	13	18	11	0	0
Meters Other-Rem Rdr Unts	9	277	210	51	5	7	4	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,958	0	0	0	0	0	0	1,958
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	110	64	18	1	2	16	0	8
Comp & Periph Equip	15	2,279	1,332	379	14	50	331	10	163
Computer Software	15	2,498	1,460	415	15	55	363	11	178
Comp Software Personal	15	2,154	1,259	358	13	47	313	9	154
Data Handling Equipment	15	2,796	1,635	465	17	61	406	12	200
Other Office Equipment	15	203	119	34	1	4	29	1	14
Trans Equip Lt Duty Trks	15	2,243	1,311	373	14	49	326	10	160
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24	14	4	0	1	3	0	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	641	375	107	4	14	93	3	46
Tools,Shop,Garage Equip	15	1,751	1,024	291	11	38	254	8	125
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,722	912	308	1	41	447	1	13
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	260	152	43	2	6	38	1	19
Comm Equip Non-Telephone	15	723	423	120	4	16	105	3	52
Comm Equip Telephone	15	4	2	1	0	0	1	0	0
Misc Equipment	15	9,600	5,612	1,596	60	210	1,395	41	685
Other Tangible Property	15	1,227	717	204	8	27	178	5	88
Total Depreciation Expense		80,564	42,454	12,199	330	1,603	12,411	626	10,942

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Amort-Other UP	18	126	56	16	0	2	17	2	32
Taxes Other Than Income									
Utility Reg Assessment Fee	19	2,417	1,299	372	12	49	356	17	312
Property Taxes	18	26,649	11,949	3,360	77	440	3,659	362	6,801
FUTA	16	7,468	4,363	1,241	48	164	1,066	33	553
FICA	16	1,323	773	220	8	29	189	6	98
SUTA	16	313	183	52	2	7	45	1	23
Other Taxes & Licenses	15	535	313	89	3	12	78	2	38
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>38,705</u>	<u>18,880</u>	<u>5,335</u>	<u>151</u>	<u>700</u>	<u>5,392</u>	<u>422</u>	<u>7,825</u>
Required Current Income Taxes	18	34,364	15,409	4,333	100	567	4,718	467	8,770
Utility Income Available for Return	18	<u>128,092</u>	<u>57,436</u>	<u>16,152</u>	<u>371</u>	<u>2,114</u>	<u>17,587</u>	<u>1,742</u>	<u>32,689</u>
Total Cost of Service		682,493	366,909	105,149	3,352	13,835	100,423	4,922	87,902
Less: Other Water Revenues	19	3,279	1,763	505	16	66	482	24	422
Revenue Contribution	19	0	0 #	0	0	0	0	0	0
Total Other Water Revenues		<u>3,279</u>	<u>1,763</u>	<u>505</u>	<u>16</u>	<u>66</u>	<u>482</u>	<u>24</u>	<u>422</u>
Total Cost of Service Related to Sales of Water		<u>\$ 679,214</u>	<u>\$ 365,147</u>	<u>\$ 104,644</u>	<u>\$ 3,336</u>	<u>\$ 13,769</u>	<u>\$ 99,940</u>	<u>\$ 4,899</u>	<u>\$ 87,480</u>
Reallocation of Public Fire	20		65,605	18,801	598	2,475			(87,480)
Total		<u>\$ 679,214</u>	<u>\$ 430,752</u>	<u>\$ 123,445</u>	<u>\$ 3,935</u>	<u>\$ 16,244</u>	<u>\$ 99,940</u>	<u>\$ 4,899</u>	<u>\$ 0</u>
			\$ 3,279						1
			<u>\$ 434,031</u>						\$ 0.06

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
RATE BASE									
Organization	17	\$ 189	\$ 91	\$ 26	\$ 1	\$ 3	\$ 26	\$ 2	\$ 40
Franchises	17	1,092	526	148	4	19	151	12	231
Land & Land Rights-SSP	2	11,981	6,345	2,140	8	285	3,108	5	90
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	1,468	777	262	1	35	381	1	11
Land & Ld Rights TD	7	575	155	46	0	6	74	15	280
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	19,552	10,355	3,492	14	465	5,072	8	147
Struct & Imp P	6	50,687	22,834	7,704	30	1,029	11,192	390	7,507
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	138,870	73,546	24,802	97	3,305	36,023	56	1,042
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	20,985	5,639	1,681	6	225	2,701	533	10,201
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	95,737	55,988	15,921	594	2,097	13,911	412	6,836
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	439	257	73	3	10	64	2	31
Struct & Imp Misc	15	16,710	9,769	2,779	104	366	2,428	72	1,193
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	156,622	82,947	27,973	110	3,728	40,628	63	1,175
Infiltration Galleries & Tunnels	2	1,749	926	312	1	42	454	1	13
Supply Mains	2	46,745	24,756	8,349	33	1,113	12,126	19	351
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,262	569	192	1	26	279	10	187
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	69,577	31,344	10,576	42	1,412	15,363	536	10,304
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	18,463	8,318	2,806	11	375	4,077	142	2,734
WT Equip Non-Media	2	97,065	51,406	17,336	68	2,310	25,179	39	728
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	5	68,970	24,181	7,214	28	966	11,580	1,241	23,760
Dist Reservoirs & Standpipe	5	31,923	11,192	3,339	13	447	5,360	575	10,997
Elevated Tanks & Standpipes	5	21,004	7,364	2,197	8	294	3,527	378	7,236
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	124,810	33,536	9,997	37	1,335	16,063	3,170	60,670
TD Mains 4 & Less "	4	67,755	18,206	5,427	20	725	8,720	1,721	32,936
TD Mains 6 to 8" "	4	439,459	118,083	35,201	132	4,702	56,558	11,162	213,621

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
TD Mains 10 to 16"	3	428	193	65	0	9	95	3	63	
TD Mains 18 & Grtr	3	84	38	13	0	2	19	1	12	
TD Mains AC 4 (STL)	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0	
TD Mains CI 12 (STL)	3	0	0	0	0	0	0	0	0	
TD Mains CI 16 (STL)	3	0	0	0	0	0	0	0	0	
TD Mains DI 6-8 (STL)	4	0	0	0	0	0	0	0	0	
TD Mains DI 12 (STL)	3	0	0	0	0	0	0	0	0	
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0	
TD Mains Galve 1 (STL)	4	0	0	0	0	0	0	0	0	
TD Mains LJ 20 (STL)	3	0	0	0	0	0	0	0	0	
Fire Mains	8	0	0	0	0	0	0	0	0	
Services	10	292,945	229,054	47,838	2,871	5,888	2,754	4,541	0	
Meters Bronze Case	9	49,363	37,432	9,162	819	1,204	745	0	0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	
Meters Other	9	15,276	11,584	2,835	254	373	231	0	0	
Meters Other-Rem Rdr Unts	9	10,920	8,281	2,027	181	266	165	0	0	
Meter Installations	9	103,340	78,363	19,180	1,715	2,521	1,560	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Hydrants	8	77,594	0	0	0	0	0	0	77,594	
Other P/E Intangible	15	5,731	3,350	953	36	126	833	25	409	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	0	
Office Furniture & Equip	15	2,038	1,191	339	13	45	296	9	146	
Comp & Periph Equip	15	8,891	5,198	1,479	55	195	1,292	38	635	
Computer Software	15	6,219	3,636	1,034	39	136	904	27	444	
Comp Software Personal	15	7,840	4,583	1,304	49	172	1,139	34	560	
Data Handling Equipment	15	34,610	20,233	5,756	215	758	5,029	149	2,471	
Other Office Equipment	15	1,866	1,091	310	12	41	271	8	133	
Trans Equip Lt Duty Trks	15	12,662	7,402	2,106	79	277	1,840	54	904	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	10	6	2	0	0	1	0	1	
Trans Equip Other	15	(12,484)	(7,298)	(2,076)	(77)	(273)	(1,814)	(54)	(891)	
Stores Equipment	15	13,808	8,072	2,296	86	302	2,006	59	986	
Tools,Shop,Garage Equip	15	25,997	15,198	4,323	161	569	3,777	112	1,856	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	20,254	10,727	3,617	14	482	5,254	8	152	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	2,731	1,597	454	17	60	397	12	195	
Comm Equip Non-Telephone	15	3,365	1,967	560	21	74	489	14	240	
Remote Control & Instrument	15	5,517	3,225	917	34	121	802	24	394	
Misc Equipment	15	108,933	63,682	18,116	675	2,386	15,828	468	7,778	
Other Tangible Property	17	17,295	8,326	2,349	66	308	2,397	195	3,654	
Total Utility Plant in Service		2,318,922	1,116,217	314,951	8,698	41,360	321,350	26,290	490,056	

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	32,873	19,218	5,467	204	720	4,776	141	2,347
Materials and Supplies	15	1,331	778	221	8	29	193	6	95
Prepayments	15	1,377	805	229	9	30	200	6	98
Pension/OPEB Tracker	16	5,719	3,341	950	37	125	817	25	424
Security Deferral AAO	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Tax & Interest Offsets	17	(4,750)	(2,287)	(645)	(18)	(85)	(658)	(54)	(1,004)
CIAC	17	(152,024)	(73,184)	(20,645)	(578)	(2,706)	(21,071)	(1,718)	(32,123)
Pensions & misc. changes	16	(565,161)	(330,167)	(93,930)	(3,617)	(12,377)	(80,705)	(2,487)	(41,878)
Total Other Rate Base Elements		(680,635)	(381,496)	(108,352)	(3,956)	(14,263)	(96,447)	(4,080)	(72,041)
Total Original Cost Measure of Value		\$ 1,638,287	\$ 734,721	\$ 206,599	\$ 4,743	\$ 27,097	\$ 224,903	\$ 22,210	\$ 418,015

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Account	Factor Ref.	Cost of Service					Fire Protection			
			Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Private		Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
T&D OP BASIS FOR FACTOR 11		1,929	518	155	1	21	248	49	938	0.0
	FACTOR 11		0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
T&D Mnt BASIS FOR FACTOR 12		0	0	0	0	0	0	0	0	0.0
	FACTOR 12		0.7583	0.1856	0.0166	0.0244	0.0151	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15		181,508	106,101	30,189	1,126	3,977	26,372	786	12,956	0.0
	FACTOR 15		0.5846	0.1663	0.0062	0.0219	0.1453	0.0043	0.0714	1.0000
LABOR BASIS FOR FACTOR 16		191,394	111,828	31,803	1,229	4,193	27,330	837	14,174	0.0
	FACTOR 16		0.5842	0.1662	0.0064	0.0219	0.1428	0.0044	0.0741	1.0000
UPIS BASIS FOR FACTOR 17		2,300,346	1,107,275	312,428	8,628	41,029	318,776	26,080	486,130	0.0
	FACTOR 17		0.4814	0.1358	0.0038	0.0178	0.1386	0.0113	0.2113	1.0000
RATE BASE BASIS FOR FACTOR 18		1,638,287	734,721	206,599	4,743	27,097	224,903	22,210	418,015	0.0
	FACTOR 18		0.4484	0.1261	0.0029	0.0165	0.1373	0.0136	0.2552	1.0000
TOTAL COS BASIS FOR FACTOR 19		679,096	365,037	104,614	3,335	13,765	99,925	4,901	87,521	0.0
	FACTOR 19		0.5376	0.1540	0.0049	0.0203	0.1471	0.0072	0.1289	1.0000
COS w/o Fire Factor 20		489,246	366,909	105,149	3,352	13,835				0
	FACTOR 20		0.7499	0.2149	0.0069	0.0283				1.0000

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.5099	0.1908	0.0011	0.0256	0.2601	0.0006	0.0119	1.0000
2	0.5296	0.1786	0.0007	0.0238	0.2594	0.0004	0.0075	1.0000
3	0.4505	0.1520	0.0006	0.0203	0.2208	0.0077	0.1481	1.0000
4	0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
5	0.3506	0.1046	0.0004	0.0140	0.1679	0.0180	0.3445	1.0000
6	0.4505	0.1520	0.0006	0.0203	0.2208	0.0077	0.1481	1.0000
7	0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7583	0.1856	0.0166	0.0244	0.0151	-	-	1.0000
10	0.7819	0.1633	0.0098	0.0201	0.0094	0.0155	-	1.0000
11	0.2687	0.0801	0.0003	0.0107	0.1287	0.0254	0.4861	1.0000
12	0.7583	0.1856	0.0166	0.0244	0.0151	-	-	1.0000
13	0.8031	0.1556	0.0069	0.0183	0.0069	0.0092	-	1.0000
14	0.8107	0.1570	0.0069	0.0185	0.0069	-	-	1.0000
15	0.5846	0.1663	0.0062	0.0219	0.1453	0.0043	0.0714	1.0000
16	0.5842	0.1662	0.0064	0.0219	0.1428	0.0044	0.0741	1.0000
17	0.4814	0.1358	0.0038	0.0178	0.1386	0.0113	0.2113	1.0000
18	0.4484	0.1261	0.0029	0.0165	0.1373	0.0136	0.2552	1.0000
19	0.5376	0.1540	0.0049	0.0203	0.1471	0.0072	0.1289	1.0000
20	0.7499	0.2149	0.0069	0.0283	-	-	-	1.0000

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	2,171	1,357	797	0	0	0	17
Labor & Exp Oper SS	2	472	295	173	0	0	0	4
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		2,643	1,652	970	0	0	0	21
Misc Exp Oper SS	2	5,831	3,644	2,141	0	0	0	46
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infilt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	227	142	83	0	0	0	2
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		6,058	3,786	2,224	0	0	0	48
TOTAL SS EXPENSE		8,701	5,438	3,194	0	0	0	69
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	8,692	8,583	0	0	0	0	109
Labor & Exp Oper Pump	6	33,159	17,637	10,356	0	0	0	5,166
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		41,851	26,221	10,356	0	0	0	5,275
Super & Eng Maint P	6	128	68	40	0	0	0	20
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	23,774	12,645	7,425	0	0	0	3,704
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		23,902	12,713	7,465	0	0	0	3,724
TOTAL PUMPING EXPENSES		65,753	38,934	17,820	0	0	0	8,999
WATER TREATMENT								
Super & Eng Oper WT	2	12,998	8,124	4,772	0	0	0	103
Chemicals	1	8,366	8,261	0	0	0	0	105
Labor & Exp Oper WT	2	6,736	4,210	2,473	0	0	0	53
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	581	363	213	0	0	0	5
Misc Exp Oper WT	1	3,000	2,963	0	0	0	0	38
Misc Exp Oper WT	2	1,094	684	402	0	0	0	9
Rents Oper WT	2	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TOTAL WT EXPENSE - OPERATION		32,775	24,605	7,859	0	0	0	0	311
Super & Eng Maint WT	2	12,939	8,087	4,750	0	0	0	0	102
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	2,055	1,284	754	0	0	0	0	16
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		14,994	9,371	5,504	0	0	0	0	118
TOTAL WT EXPENSE		47,769	33,976	13,364	0	0	0	0	430
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	2,233	338	0	753	0	0	0	1,142
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	1,929	292	0	650	0	0	0	986
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	4,026	610	0	1,357	0	0	0	2,059
Misc Exp Oper TD	11	385	58	0	130	0	0	0	197
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		8,573	1,298	0	2,890	0	0	0	4,385
Super & Eng Maint TD	12	2,107	0	0	0	2,107	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	56,612	0	0	0	56,612	0	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	0	0	0	0	0	0	0	0	0
Amort Def Maint TD	0	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		58,719	0	0	0	58,719	0	0	0
TOTAL T & D EXPENSE		67,292	1,298	0	2,890	58,719	0	0	4,385
CUSTOMER ACCOUNTS									
Supervision CA	13	2,171	0	0	0	0	0	2,151	20
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,105	0	0	0	0	0	2,086	19
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	2,686	0	0	0	0	0	2,661	25
Misc Cust Accts Exp CA	13	5,089	0	0	0	0	0	5,042	47
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

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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		12,051	0	0	0	0	0	11,940	111
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	21,231	7,000	4,021	338	6,868	0	1,397	1,607
Other Supplies & Exp AG	15	4	1	1	0	1	0	0	0
Other Supplies & Exp AG	15	8,905	2,936	1,687	142	2,881	0	586	674
Other Supplies & Exp AG	15	7,230	2,384	1,369	115	2,339	0	476	547
Mgmt Fees-Coporate/Shared Service Center	15	(21,564)	(7,110)	(4,084)	(343)	(6,976)	0	(1,419)	(1,632)
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	1,679	554	318	27	543	0	110	127
Outside Services AG	15	61,684	20,337	11,683	981	19,955	0	4,059	4,669
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	0	0	0	0	0	0	0	0
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	17,046	5,620	3,229	271	5,514	0	1,122	1,290
Property Insurance	15	7,426	2,448	1,406	118	2,402	0	489	562
Injuries & Damages	16	684	221	127	11	234	0	38	54
Employee Pension & Benefits	16	12,487	4,033	2,316	201	4,264	0	693	979
Employee Pension & Benefits	16	40,267	13,006	7,470	648	13,751	0	2,235	3,157
Employee Pension & Benefits	16	33,737	10,897	6,258	543	11,521	0	1,872	2,645
Reg Commision Exp	15	980	323	186	16	317	0	64	74
Rents AG	15	211	70	40	3	68	0	14	16
Goodwill Advertising Exp	15	(9)	(3)	(2)	(0)	(3)	0	(1)	(1)
Misc Exp AG	15	7,846	2,587	1,486	125	2,538	0	516	594
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		199,844	65,304	37,510	3,195	66,219	0	12,252	15,364
General Plant Maint AG	15	(768)	(253)	(145)	(12)	(248)	0	(51)	(58)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(768)	(253)	(145)	(12)	(248)	0	(51)	(58)
TOTAL A & G EXPENSE		199,076	65,051	37,365	3,183	65,970	0	12,201	15,305
Total Operation & Maintenance Expenses		400,642	144,697	71,743	6,073	124,689	0	24,141	29,298
DEPRECIATION EXPENSE									
Struct & Imp SS	2	566	354	208	0	0	0	0	4
Struct & Imp P	6	1,039	553	324	0	0	0	0	162
Struct & Imp WT	2	4,631	2,894	1,700	0	0	0	0	37
Struct & Imp TD	7	632	96	0	213	0	0	0	323
Struct & Imp Offices	15	2,383	786	451	38	771	0	157	180
Struct & Imp Store,Shop,Gar	15	12	4	2	0	4	0	1	1
Struct & Imp Misc	15	426	140	81	7	138	0	28	32
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	30	19	11	0	0	0	0	0
Wells & Springs	2	4,158	2,599	1,526	0	0	0	0	33
Supply Mains	2	1,431	894	525	0	0	0	0	11
Power Generation Equip Othe	6	31	16	10	0	0	0	0	5
Pump Equip Electric	6	2,827	1,504	883	0	0	0	0	440
Pump Equip Other	6	371	197	116	0	0	0	0	58
WT Equip Non-Media	2	8,039	5,024	2,951	0	0	0	0	64

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Dist Reservoirs & Standpipe	5	1,190	235	0	524	0	0	0	431
Elevated Tanks & Standpipes	5	539	106	0	237	0	0	0	195
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	3,426	519	0	1,155	0	0	0	1,752
TD Mains 4 & Less "	4	920	139	0	310	0	0	0	470
TD Mains 6 to 8" "	4	6,351	962	0	2,142	0	0	0	3,248
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Services	10	9,031	0	0	0	0	8,891	0	140
Meters Bronze Case	9	1,303	0	0	0	1,303	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	758	0	0	0	758	0	0	0
Meters Other-Rem Rdr Unts	9	277	0	0	0	277	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,958	0	0	0	0	0	0	1,958
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	110	36	21	2	36	0	7	8
Comp & Periph Equip	15	2,279	751	432	36	737	0	150	173
Computer Software	15	2,498	824	473	40	808	0	164	189
Comp Software Personal	15	2,154	710	408	34	697	0	142	163
Data Handling Equipment	15	2,796	922	530	44	905	0	184	212
Other Office Equipment	15	203	67	38	3	66	0	13	15
Trans Equip Lt Duty Trks	15	2,243	740	425	36	726	0	148	170
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	24	8	5	0	8	0	2	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	641	211	121	10	207	0	42	49
Tools,Shop,Garage Equip	15	1,751	577	332	28	566	0	115	133
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	1,722	1,076	632	0	0	0	0	14
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	260	86	49	4	84	0	17	20
Comm Equip Non-Telephone	15	723	238	137	11	234	0	48	55
Comm Equip Telephone	15	4	1	1	0	1	0	0	0
Misc Equipment	15	9,600	3,165	1,818	153	3,106	0	632	727
Other Tangible Property	15	1,227	405	232	20	397	0	81	93
Total Depreciation Expense		80,564	26,859	14,443	5,047	11,828	8,891	1,930	11,566
Amort-Other UP	18	126	32	13	20	7	21	(1)	34
Taxes Other Than Income									
Utility Reg Assessment Fee	19	2,417	790	385	145	534	143	91	329
Property Taxes	18	26,649	6,713	2,854	4,136	1,500	4,410	(125)	7,161
FUTA	16	7,468	2,412	1,385	120	2,550	0	414	585
FICA	16	1,323	427	245	21	452	0	73	104
SUTA	16	313	101	58	5	107	0	17	25
Other Taxes & Licenses	15	535	176	101	9	173	0	35	40
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		38,705	10,620	5,029	4,436	5,317	4,553	507	8,244
Required Current Income Taxes	18	34,364	8,656	3,680	5,333	1,935	5,687	(162)	9,234
Utility Income Available for Return	18	128,092	32,266	13,719	19,880	7,212	21,199	(602)	34,418

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Total Cost of Service		682,493	223,131	108,627	40,788	150,987	40,352	25,814	92,794
Less: Other Water Revenues	19	3,279	3,279	0	0	0	0	0	0
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>3,279</u>	<u>3,279</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cost of Service Related to Sales of Water		<u>685,772</u>	<u>226,410</u>	<u>108,627</u>	<u>40,788</u>	<u>150,987</u>	<u>40,352</u>	<u>25,814</u>	<u>92,794</u>
Reallocation of Public Fire	20	0	52,392	25,509	9,579	0	0	0	(87,480)
Total		<u>\$ 685,772</u>	<u>\$ 278,801</u>	<u>\$ 134,136</u>	<u>\$ 50,368</u>	<u>\$ 150,987</u>	<u>\$ 40,352</u>	<u>\$ 25,814</u>	<u>\$ 5,315</u>
			28,821			464	442	5,244	
			9.674			325.54	91.26	4.92	
					27.13	7.61		39.66	
RATE BASE									
Organization	17	189	51	24	23	24	24	2	42
Franchises	17	1,092	294	138	133	137	137	11	243
Land & Ld Rights SS	2	11,981	7,488	4,398	0	0	0	0	95
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	1,468	918	539	0	0	0	0	12
Land & Ld Rights TD	7	575	87	0	194	0	0	0	294
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	19,552	12,220	7,178	0	0	0	0	154
Struct & Imp P	6	50,687	26,960	15,830	0	0	0	0	7,897
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	138,870	86,794	50,979	0	0	0	0	1,097
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	20,985	3,177	0	7,076	0	0	0	10,732
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	95,737	31,564	18,133	1,522	30,971	0	6,299	7,247
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store, Shop, Gar	15	439	145	83	7	142	0	29	33
Struct & Imp Misc	15	16,710	5,509	3,165	266	5,406	0	1,100	1,265
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	156,622	97,889	57,496	0	0	0	0	1,237
Supply Mains	2	1,749	1,093	642	0	0	0	0	14
Supply Mains Nth Pit (STL)	2	46,745	29,216	17,160	0	0	0	0	369
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,262	671	394	0	0	0	0	197
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	69,577	37,008	21,729	0	0	0	0	10,840

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pll	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	18,463	9,820	5,766	0	0	0	0	2,877
WT Equip Non-Media	2	97,065	60,666	35,633	0	0	0	0	767
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	5	68,970	13,622	0	30,347	0	0	0	25,002
Dist Reservoirs & Standpipe	5	31,923	6,305	0	14,046	0	0	0	11,572
Elevated Tanks & Standpipes	5	21,004	4,148	0	9,242	0	0	0	7,614
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	124,810	18,896	0	42,086	0	0	0	63,828
TD Mains 4 & Less "	4	67,755	10,258	0	22,847	0	0	0	34,650
TD Mains 6 to 8" "	4	439,459	66,534	0	148,186	0	0	0	224,739
TD Mains 10 to 16" "	3	428	228	134	0	0	0	0	67
TD Mains 18 & Grtr "	3	84	45	26	0	0	0	0	13
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	292,945	0	0	0	0	288,404	0	4,541
Meters Bronze Case	9	49,363	0	0	0	49,363	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	15,276	0	0	0	15,276	0	0	0
Meters Other-Rem Rdr Unts	9	10,920	0	0	0	10,920	0	0	0
Meter Installations	9	103,340	0	0	0	103,340	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	77,594	0	0	0	0	0	0	77,594
Other P/E Intangible	15	5,731	1,890	1,085	91	1,854	0	377	434
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	2,038	672	386	32	659	0	134	154
Comp & Periph Equip	15	8,891	2,931	1,684	141	2,876	0	585	673
Computer Software	15	6,219	2,050	1,178	99	2,012	0	409	471
Comp Software Personal	15	7,840	2,585	1,485	125	2,536	0	516	593
Data Handling Equipment	15	34,610	11,411	6,555	550	11,196	0	2,277	2,620
Other Office Equipment	15	1,866	615	353	30	604	0	123	141
Trans Equip Lt Duty Trks	15	12,662	4,175	2,398	201	4,096	0	833	959
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	3	2	0	3	0	1	1
Trans Equip Other	15	(12,484)	(4,116)	(2,364)	(198)	(4,039)	0	(821)	(945)
Stores Equipment	15	13,808	4,552	2,615	220	4,467	0	909	1,045
Tools,Shop,Garage Equip	15	25,997	8,571	4,924	413	8,410	0	1,711	1,968

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	20,254	12,659	7,435	0	0	0	0	160
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	2,731	900	517	43	883	0	180	207
Comm Equip Non-Telephone	15	3,365	1,109	637	54	1,089	0	221	255
Comm Equip Telephone	15	5,517	1,819	1,045	88	1,785	0	363	418
Misc Equipment	15	108,933	35,915	20,632	1,732	35,240	0	7,168	8,246
Other Tangible Property	17	17,295	4,654	2,179	2,101	2,174	2,169	168	3,850
Total Utility Plant in Service		<u>2,318,922</u>	<u>624,002</u>	<u>292,192</u>	<u>281,696</u>	<u>291,425</u>	<u>290,734</u>	<u>22,593</u>	<u>516,280</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	32,873	10,838	6,226	523	10,634	0	2,163	2,488
Materials and Supplies	15	1,331	439	252	21	431	0	88	101
Prepayments	15	1,377	454	261	22	445	0	91	104
OPEB's Contributed to External Fund	16	5,719	1,847	1,061	92	1,953	0	317	448
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	(4,750)	(1,278)	(599)	(577)	(597)	(596)	(46)	(1,057)
Deferred Income Taxes	17	(152,024)	(40,910)	(19,155)	(18,471)	(19,109)	(19,064)	(1,475)	(33,841)
Pensions	16	(565,161)	(182,547)	(104,837)	(9,099)	(193,002)	0	(31,366)	(44,309)
Total Other Rate Base Elements		<u>(680,635)</u>	<u>(211,157)</u>	<u>(116,791)</u>	<u>(27,489)</u>	<u>(199,245)</u>	<u>(19,659)</u>	<u>(30,229)</u>	<u>(76,065)</u>
Total Original Cost Measure of Value		<u>\$ 1,638,287</u>	<u>\$ 412,846</u>	<u>\$ 175,401</u>	<u>\$ 254,207</u>	<u>\$ 92,179</u>	<u>\$ 271,074</u>	<u>\$ (7,636)</u>	<u>\$ 440,216</u>

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	1,929	292	0	650	0	0	0	986	0.0
		0.1514	0.0000	0.3371	0.0000	0.0000	0.0000	0.5115	1.0000
T&D Mnt BASIS FOR FACTOR 12	0	0	0	0	0	0	0	0	0.0
		0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15	181,508	59,839	34,378	2,890	58,719	0	11,940	13,742	0.0
		0.3297	0.1894	0.0159	0.3235	0.0000	0.0658	0.0757	1.0000
LABOR BASIS FOR FACTOR 16	191,394	61,836	35,498	3,086	65,339	0	10,625	15,010	0.0
		0.3230	0.1855	0.0161	0.3415	0.0000	0.0555	0.0784	1.0000
UPIS BASIS FOR FACTOR 17	2,300,346	619,003	289,852	279,439	289,090	288,404	22,413	512,145	0.0
		0.2691	0.1260	0.1215	0.1257	0.1254	0.0097	0.2226	1.0000
RATE BASE BASIS FOR FACTOR 18	1,638,287	412,846	175,401	254,207	92,179	271,074	(7,636)	440,216	0.0
		0.2519	0.1071	0.1552	0.0563	0.1655	(0.0047)	0.2687	1.0000
TOTAL COS BASIS FOR FACTOR 19	679,096	222,017	108,057	40,628	150,136	40,209	25,658	92,391	0.0
		0.3269	0.1591	0.0598	0.2211	0.0592	0.0378	0.1361	1.0000
TOTAL COS BASIS FOR FACTOR 20	372,546	223,131	108,627	40,788					0.0
		0.5989	0.2916	0.1095					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9875	-	-	-	-	-	0.0125	1.0000
2	0.6250	0.3671	-	-	-	-	0.0079	1.0000
3	0.5319	0.3123	-	-	-	-	0.1558	1.0000
4	0.1514	-	0.3372	-	-	-	0.5114	1.0000
5	0.1975	-	0.4400	-	-	-	0.3625	1.0000
6	0.5319	0.3123	-	-	-	-	0.1558	1.0000
7	0.1514	-	0.3372	-	-	-	0.5114	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9845	-	0.0155	1.0000
11	0.1514	-	0.3371	-	-	-	0.5115	1.0000
12	-	-	-	1.0000	-	-	-	1.0000
13	-	-	-	-	-	0.9908	0.0092	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.3297	0.1894	0.0159	0.3235	-	0.0658	0.0757	1.0000
16	0.3230	0.1855	0.0161	0.3415	-	0.0555	0.0784	1.0000
17	0.2691	0.1260	0.1215	0.1257	0.1254	0.0097	0.2226	1.0000
18	0.2519	0.1071	0.1552	0.0563	0.1655	(0.0047)	0.2687	1.0000
19	0.3269	0.1591	0.0598	0.2211	0.0592	0.0378	0.1361	1.0000
20	0.5989	0.2916	0.1095	-	-	-	-	1.0000

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

FACTOR 1.

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

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

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

FACTOR 2.

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

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

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

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

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

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

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

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

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

* Ratio of maximum day to average day minus 1.0.

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

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

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.5386		0.3123		0.1491	
Residential	0.5099	0.2746	0.5635	0.1760			0.4505
Commercial	0.1908	0.1028	0.1575	0.0492			0.1520
Industrial	0.0011	0.0006	0.0000	0.0000			0.0006
Other Public Authority	0.0256	0.0138	0.0207	0.0065			0.0203
Sales for Resale	0.2601	0.1401	0.2583	0.0807			0.2208
Private Fire Protection	0.0006	0.0003			0.0497	0.0074	0.0077
Public Fire Protection	0.0119	0.0064			0.9503	0.1417	0.1481
Total	1.0000	0.5386	1.0000	0.3124	1.0000	0.1491	1.0000

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

FACTOR 4.

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

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

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

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.58. The system demand for fire protection is 300 Gallons per minute for 2 hours.

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

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

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

FACTOR 4. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.20 and the average daily system sendout for 2008 of 0.116 MGD. The system demand for fire protection is 300 gallons per minute.

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

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

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

* Ratio of Maximum Hour To Average Hour Minus 1.0.

The public and private fire protection allocation factors in column 7 on the previous page are based on the relative potential demands (see Schedule E).
Schedule 3-24-SUR-SBRU

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

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

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

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

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

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

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(1)	(2)=(1)X 0.0000	(3)	(4)=(3)X 1.0000	
Residential	0.4505	0.0000	0.2687	0.2687	0.2687
Commercial	0.1520	0.0000	0.0801	0.0801	0.0801
Industrial	0.0006	0.0000	0.0003	0.0003	0.0003
Other Public Authority	0.0203	0.0000	0.0107	0.0107	0.0107
Sales for Resale	0.2208	0.0000	0.1287	0.1287	0.1287
Private Fire Protection	0.0077	0.0000	0.0254	0.0254	0.0254
Public Fire Protection	0.1481	0.0000	0.4861	0.4861	0.4861
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

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

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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	\$ 518	0.2687
Commercial	155	0.0801
Industrial	1	0.0003
Other Public Authority	21	0.0107
Sales for Resale	248	0.1287
Private Fire Protection	49	0.0254
Public Fire Protection	938	0.4861
	<u>1,929</u>	<u>1.0000</u>
Total	<u>1,929</u>	<u>1.0000</u>

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

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

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

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

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

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

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

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$106,101	0.5846
Commercial	30,189	0.1663
Industrial	1,126	0.0062
Other Public Authority	3,977	0.0219
Sales for Resale	26,372	0.1453
Private Fire Protection	786	0.0043
Public Fire Protection	12,956	0.0714
 Total	 \$181,508	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$111,828	0.5842
Commercial	31,803	0.1662
Industrial	1,229	0.0064
Other Public Authority	4,193	0.0219
Sales for Resale	27,330	0.1428
Private Fire Protection	837	0.0044
Public Fire Protection	14,174	0.0741
Total	\$191,394	1.0000

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,107,275	0.4814
Commercial	312,428	0.1358
Industrial	8,628	0.0038
Other Public Authority	41,029	0.0178
Sales for Resale	318,776	0.1386
Private Fire Protection	26,080	0.0113
Public Fire Protection	486,130	0.2113
Total	\$2,300,346	1.0000

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$734,721	0.4484
Commercial	206,599	0.1261
Industrial	4,743	0.0029
Other Public Authority	27,097	0.0165
Sales for Resale	224,903	0.1373
Private Fire Protection	22,210	0.0136
Public Fire Protection	418,015	0.2552
Total	<u>\$1,638,287</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$365,037	0.5376
Commercial	104,614	0.1540
Industrial	3,335	0.0049
Other Public Authority	13,765	0.0203
Sales for Resale	99,925	0.1471
Private Fire Protection	4,901	0.0072
Public Fire Protection	87,521	0.1289
Total	<u>\$679,096</u>	1.0000

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 BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

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

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	350.00	350.00	57.00	57.00	0.00	0.00	7.00	7.00	1.00	1.00	0.00	0.00	415.00	415.00
1	1.17	1.00	1.17	7.00	8.19	2.00	2.34	0.00	0.00	1.00	1.17	0.00	0.00	11.00	12.87
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	4.00	8.16	1.00	2.04	1.00	2.04	1.00	2.04	0.00	0.00	7.00	14.28
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.24	1.00	4.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>351.00</u>	<u>351.17</u>	<u>68.00</u>	<u>73.35</u>	<u>3.00</u>	<u>4.38</u>	<u>8.00</u>	<u>9.04</u>	<u>3.00</u>	<u>4.21</u>	<u>2.00</u>	<u>6.97</u>	<u>435.00</u>	<u>449.12</u>

MISSOURI-AMERICAN WATER COMPANY
BRUNSWICK DISTRICT
PSC STAFF STUDY

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

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

JEFFERSON CITY WATER

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 3,366,606	55.7%	\$ 3,229,113	51.8%	\$ 3,366,606	55.7%	\$ 137,493	4.3%
Commercial	1,624,493	26.9%	\$ 1,725,358	27.7%	\$ 1,624,493	26.9%	(100,865)	-5.8%
Industrial	543,054	9.0%	\$ 622,616	10.0%	\$ 543,054	9.0%	(79,562)	-12.8%
Public Authority	428,138	7.1%	\$ 476,048	7.6%	\$ 428,138	7.1%	(47,910)	-10.1%
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Private Fire Service	83,913	1.4%	\$ 174,936	2.8%	\$ 83,913	1.4%	(91,023)	
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%
Total Sales	6,046,204	100%	6,228,071	99.9%	6,046,204	100%	(181,867)	-2.9%
Other Revenues	40,798		40,798		40,798		-	0.0%
Total	<u>\$ 6,087,002</u>		<u>\$ 6,268,869</u>		<u>\$ 6,087,002</u>		<u>\$ (181,867)</u>	-2.9%

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	502,373	\$3,229,113	502,373	\$3,366,606	\$137,493	4.26%
5	Commercial & Interruptible	404,272	1,725,358	404,272	1,624,493	(100,865)	-5.85%
6	Industrial	193,770	622,616	193,770	543,054	(79,562)	-12.78%
7	Other Public Authority	105,076	476,048	102,420	428,138	(47,910)	-10.06%
8	Other Water Utilities	0	0	0	0	0	0.00%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	174,936	0	83,913	(91,023)	-52.03%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>1,205,491</u>	<u>6,228,071</u>	<u>1,202,835</u>	<u>6,046,204</u>	<u>(\$181,867)</u>	<u>-2.92%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		40,798		40,798	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0	0	0.00%
23							
24			<u>\$6,268,869</u>		<u>\$6,087,002</u>	<u>(181,867)</u>	<u>-2.90%</u>
25							
26							
27							
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39							

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	105,576		\$11.81	\$1,246,853	105,576		\$ 12.63	\$1,333,043	\$86,190	6.91%
5	3/4" Monthly	0		\$12.92	0	0		\$ 13.02	0	0	0.00%
6	1" Monthly	1,752		\$15.15	26,543	1,752		\$ 14.39	25,207	(1,336)	-5.03%
7	1-1/2" Monthly	24		\$20.74	498	24		\$ 18.78	451	(47)	-9.44%
8	2" Monthly	36		\$27.42	987	36		\$ 22.12	796	(191)	-19.35%
9	3" Monthly	0		\$43.06	0	0		\$ 44.70	0	0	0.00%
10	4" Monthly	0		\$65.40	0	0		\$ 58.85	0	0	0.00%
11	6" Monthly	0		\$121.18	0	0		\$ 90.50	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 188.13	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		502,330	\$3.8900	1,954,063		502,330	\$3.9953	2,006,935	52,872	2.71%
19	Second Block		44	\$3.8900	170		44	3.9953	174	4	2.35%
20	Third Block		0	\$0.0000	0		0	3.9953	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	3.9953	0	0	0.00%
22											
23											
24	Total		<u>502,373</u>		<u>\$3,229,114</u>		<u>502,373</u>		<u>\$3,366,606</u>	<u>\$137,492</u>	<u>4.26%</u>
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39											

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	10,824		\$11.81	\$127,831	10,824		\$ 12.63	\$136,668	\$8,837	6.91%
5	3/4" Monthly	0		\$12.92	0	0		\$ 13.02	0	0	0.00%
6	1" Monthly	3,480		\$15.15	52,722	3,480		\$ 14.39	50,068	(2,654)	-5.03%
7	1-1/2" Monthly	888		\$20.74	18,417	888		\$ 18.78	16,676	(1,741)	-9.45%
8	2" Monthly	2,004		\$27.42	54,950	2,004		\$ 22.12	44,330	(10,620)	-19.33%
9	3" Monthly	120		\$43.06	5,167	120		\$ 44.70	5,364	197	3.81%
10	4" Monthly	60		\$65.40	3,924	60		\$ 58.85	3,531	(393)	-10.02%
11	6" Monthly	12		\$121.18	1,454	12		\$ 90.50	1,086	(368)	-25.31%
12	8" Monthly	0		\$0.00	0	0		\$ 188.13	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		316,667	\$3.8927	1,232,688		316,667	\$3.3808	1,070,592	(162,096)	-13.15%
19	Second Block		87,605	\$2.6049	228,203		87,605	3.3808	296,178	67,975	29.79%
20	Third Block		0	\$0.0000	0		0	3.3808	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	3.3808	0	0	0.00%
22											
23											
24	Total		<u>404,272</u>		<u>\$1,725,356</u>		<u>404,272</u>		<u>\$1,624,493</u>	<u>(\$100,863)</u>	<u>-5.85%</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: Jefferson City

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate			Total Revenue
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	36		\$11.81	\$423	36		\$ 12.63	\$452	\$29	6.86%
5	3/4" Monthly	0		\$12.92	\$0	0		\$ 13.02	0	0	0.00%
6	1" Monthly	24		\$15.15	\$364	24		\$ 14.39	345	(19)	-5.22%
7	1-1/2" Monthly	0		\$20.74	\$0	0		\$ 18.78	0	0	0.00%
8	2" Monthly	24		\$27.42	\$653	24		\$ 22.12	526	(127)	-19.45%
9	3" Monthly	12		\$43.06	\$518	12		\$ 44.70	538	20	3.86%
10	4" Monthly	12		\$65.40	\$785	12		\$ 58.85	706	(79)	-10.06%
11	6" Monthly	0		\$121.18	\$0	0		\$ 90.50	0	0	0.00%
12	8" Monthly	0		\$0.00	\$0	0		\$ 188.13	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16	<u>Volumetric Charges:</u>										
17	First Block		92,346	\$3.8927	359,475		92,346	3.9048	360,589	1,114	0.31%
18	Second Block		1,485	\$2.6049	3,868		1,485	3.9048	5,799	1,931	49.92%
19	Third Block		0	\$0.0000	0		0	3.9048	0	0	0.00%
20	Fourth Block		0	\$0.0000	0		0	3.9048	0	0	0.00%
21											
22											
23	Total		<u>93,831</u>		<u>\$366,086</u>		<u>93,831</u>		<u>\$368,955</u>	<u>\$2,869</u>	<u>0.78%</u>
24											
25	Large Industrial:										
26	<u>Minimum Charge:</u>										
27	2" Monthly	12		\$1,197.65	\$14,132	12		\$1,044.60	\$12,326	(\$1,806)	-12.78%
28	3" Monthly	0		\$1,213.30	0	0		\$1,058.25	0	0	0.00%
29	4" Monthly	12		\$1,235.62	14,580	12		\$1,077.72	12,717	(1,863)	-12.78%
30	6" Monthly	0		\$1,291.42	0	0		\$1,126.39	0	0	0.00%
31											
32	<u>Volumetric Charges:</u>										
33	First Block		99,939	2.28	227,820		99,939	1.4915	149,056	(78,764)	-34.57%
34	Second Block		0	1.28	0		0	1.4915	0	0	0.00%
35											
36											
37	Total		<u>99,939</u>		<u>256,532</u>		<u>99,939</u>		<u>174,099</u>	<u>(82,433)</u>	<u>-32.13%</u>
38											
39											

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
 Page 5 of 8

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate			Total Revenue
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	888		\$11.81	\$10,487	888		\$ 12.63	\$11,212	\$725	6.91%
5	3/4" Monthly	12		\$12.92	155	12		\$ 13.02	156	1	0.65%
6	1" Monthly	924		\$15.15	13,999	924		\$ 14.39	13,294	(705)	-5.04%
7	1-1/2" Monthly	408		\$20.74	8,462	408		\$ 18.78	7,662	(800)	-9.45%
8	2" Monthly	1,320		\$27.42	36,194	1,320		\$ 22.12	29,199	(6,995)	-19.33%
9	3" Monthly	132		\$43.06	5,684	132		\$ 44.70	5,900	216	3.80%
10	4" Monthly	84		\$65.40	5,494	84		\$ 58.85	4,944	(550)	-10.01%
11	6" Monthly	0		\$121.18	0	0		\$ 90.50	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0		\$ 188.13	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0		0.00	0	0	0.00%
15											
16	<u>Volumetric Charges:</u>										
17	First Block		93,714	\$3.8927	364,802		93,714	\$3.4737	325,531	(39,271)	-10.77%
18	Second Block		8,706	\$2.6049	22,677		8,706	3.4737	30,240	7,563	33.35%
19	Third Block		0	\$0.0000	0		0	3.4737	0	0	0.00%
20	Fourth Block		0	\$0.0000	0		0	3.4737	0	0	0.00%
21											
22											
23	Total		<u>102,420</u>		<u>\$467,954</u>		<u>102,420</u>		<u>\$428,138</u>	<u>(\$39,816)</u>	<u>-8.51%</u>
24											
25	Capital Complex (Interruptibl Rate)										
26											
27	<u>Volumetric Charges:</u>										
28											
29	First Block		370	\$5.2737	1,951		370	\$3.4737	1,285	(666)	-34.14%
30	Second Block		92	\$4.2984	395		92	3.4737	320	(75)	-18.99%
31	Third Block		2,194	\$2.6199	5,748		2,194	3.4737	7,621	1,873	32.59%
32											0.00%
33	Total		<u>2,656</u>		<u>\$8,094</u>		<u>2,656</u>		<u>\$9,226</u>	<u>\$1,132</u>	<u>0.00%</u>
34											
35											
36											
37											
38											
39											

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Other Water Utility:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	0		\$11.81	\$0	0	\$ 12.63	\$0	\$0	0.00%
5	3/4" Monthly	0		\$12.92	0	0	\$ 13.02	0	0	0.00%
6	1" Monthly	0		\$15.15	0	0	\$ 14.39	0	0	0.00%
7	1-1/2" Monthly	0		\$20.74	0	0	\$ 18.78	0	0	0.00%
8	2" Monthly	0		\$27.42	0	0	\$ 22.12	0	0	0.00%
9	3" Monthly	0		\$43.06	0	0	\$ 44.70	0	0	0.00%
10	4" Monthly	0		\$65.40	0	0	\$ 58.85	0	0	0.00%
11	6" Monthly	0		\$121.18	0	0	\$ 90.50	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0	\$ 188.13	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		0	\$3.8927	0	0	\$0.0000	0	0	0.00%
19	Second Block		0	\$2.6049	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										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
 Page 7 of 8

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		\$11.81	\$0	0	\$ 12.63	\$0	\$0	0.00%
5	3/4" Monthly	0		\$12.92	0	0	\$ 13.02	0	0	0.00%
6	1" Monthly	0		\$15.15	0	0	\$ 14.39	0	0	0.00%
7	1-1/2" Monthly	0		\$20.74	0	0	\$ 18.78	0	0	0.00%
8	2" Monthly	0		\$27.42	0	0	\$ 22.12	0	0	0.00%
9	3" Monthly	0		\$43.06	0	0	\$ 44.70	0	0	0.00%
10	4" Monthly	0		\$65.40	0	0	\$ 58.85	0	0	0.00%
11	6" Monthly	0		\$121.18	0	0	\$ 90.50	0	0	0.00%
12	8" Monthly	0		\$0.00	0	0	\$ 188.13	0	0	0.00%
13	10" Monthly	0		\$0.00	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$0.00	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		0	\$3.8927	0	0	\$3.8927	0	0	0.00%
19	Second Block		0	\$2.6049	0	0	2.6049	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						0				
23										
24	Total		<u>0</u>	<u>\$0</u>		<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										
39										

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

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

Case No. WR-2008-0311
STAFF - JEFFERSON CITY
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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	465.3	\$99.74	\$46,404	\$47.84	\$22,259	(\$24,145)	-52.03%
5								
6	2"	107.4	11.08	1,189	\$5.31	571	(618)	-51.98%
7								
8	3"	0 11.9	24.94	297	\$11.96	142	(155)	-52.19%
9								
10	4"	0 311.2	44.33	13,794	\$21.26	6,616	(7,178)	-52.04%
11								
12	6"	0 583.5	99.74	58,202	\$47.84	27,918	(30,284)	-52.03%
13								
14	8"	0 235.9	177.30	41,830	\$85.05	20,065	(21,765)	-52.03%
15								
16	10"	0 47.7	277.04	13,220	\$132.89	6,342	(6,878)	-52.03%
17								
18	12"	0 0.0	0.00	0	\$0.00	0	0	0.00%
19								
20								
21								
22	Total	<u>1,763</u>		<u>\$174,936</u>		<u>\$83,913</u>	<u>(\$91,023)</u>	<u>-52.03%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
33								
34								
35								
36								
37								
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39								

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	4,720	2,155	1,524	630	396	0	2	13
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	9,765	4,047	3,256	1,560	847	0	9	47
TOTAL SS EXPENSE - OPERATION		14,485	6,202	4,779	2,190	1,243	0	11	60
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	41	19	13	5	3	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		41	19	13	5	3	0	0	0
TOTAL SS EXPENSE		14,526	6,220	4,793	2,196	1,247	0	11	60
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	239,475	99,238	79,841	38,268	20,762	0	216	1,149
Labor & Exp Oper Pump	6	1,040	468	331	137	86	0	3	16
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		240,515	99,706	80,172	38,405	20,849	0	219	1,165
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		240,515	99,706	80,172	38,405	20,849	0	219	1,165

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WATER TREATMENT									
Super & Eng Oper WT	2	31,172	14,233	10,062	4,158	2,618	0	16	84
Chemicals	1	351,131	145,509	117,067	56,111	30,443	0	316	1,685
Labor & Exp Oper WT	2	301,407	137,622	97,294	40,208	25,318	0	151	814
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	2,454	1,120	792	327	206	0	1	7
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		686,164	298,485	225,216	100,804	58,586	0	484	2,590
Super & Eng Maint WT	2	71,657	32,719	23,131	9,559	6,019	0	36	193
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	56,604	25,845	18,272	7,551	4,755	0	28	153
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		128,261	58,564	41,403	17,110	10,774	0	64	346
TOTAL WT EXPENSE		814,425	357,049	266,618	117,914	69,360	0	548	2,936
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	24,087	9,305	5,822	1,754	1,515	0	927	4,764
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	3,059	2,117	644	15	283	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	2	2	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	13,075	5,502	3,114	851	866	0	447	2,295
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	158	66	38	10	10	0	5	28
TOTAL T & D EXPENSE OPERATION		40,381	16,992	9,618	2,630	2,674	0	1,380	7,087
Super & Eng Maint TD	12	33,222	22,176	5,761	664	1,581	0	1,312	1,728
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	20,205	7,805	4,884	1,471	1,271	0	778	3,997
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	56,964	43,714	8,499	74	2,404	0	2,273	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	1	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	20	0	0	0	0	0	0	20
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	158,654	105,902	27,511	3,173	7,552	0	6,267	8,250
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		269,066	179,597	46,654	5,383	12,808	0	10,630	13,994
TOTAL T & D EXPENSE		309,447	196,589	56,272	8,012	15,483	0	12,010	21,081

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	66,206	55,262	8,951	53	1,940	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	122,985	101,290	16,406	98	3,554	0	1,636	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	56,728	46,721	7,568	45	1,639	0	754	0
Misc Cust Accts Exp CA	13	17,500	14,413	2,335	14	506	0	233	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		263,419	217,687	35,259	211	7,639	0	2,623	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	198,913	119,964	46,387	13,506	11,935	0	2,844	4,277
Other Supplies & Exp AG	15	40	24	9	3	2	0	1	1
Other Supplies & Exp AG	15	68,078	41,058	15,876	4,622	4,085	0	974	1,464
Other Supplies & Exp AG	15	86,019	51,878	20,060	5,841	5,161	0	1,230	1,849
Mgmt Fees-Coporate/Shared Service Center	15	584,272	352,374	136,252	39,672	35,056	0	8,355	12,562
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	30,858	18,610	7,196	2,095	1,851	0	441	663
Outside Services AG	15	74,188	44,743	17,301	5,037	4,451	0	1,061	1,595
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	138,507	83,534	32,300	9,405	8,310	0	1,981	2,978
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	61,624	37,165	14,371	4,184	3,697	0	881	1,325
Injuries & Damages	16	5,560	3,298	1,322	395	341	0	80	125
Employee Pension & Benefits	16	107,321	63,652	25,510	7,620	6,590	0	1,535	2,415
Employee Pension & Benefits	16	320,531	190,107	76,190	22,758	19,681	0	4,584	7,212
Employee Pension & Benefits	16	242,395	143,764	57,617	17,210	14,883	0	3,466	5,454
Reg Commission Exp	15	7,961	4,801	1,857	541	478	0	114	171
Rents AG	15	5,749	3,467	1,341	390	345	0	82	124
Miscellaneous	15	1,900	1,146	443	129	114	0	27	41
Misc Exp AG	15	60,031	36,205	13,999	4,076	3,602	0	858	1,291
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,993,947	1,195,791	468,030	137,484	120,583	0	28,513	43,546
General Plant Maint AG	15	8,914	5,376	2,079	605	535	0	127	192
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		8,914	5,376	2,079	605	535	0	127	192
TOTAL A & G EXPENSE		2,002,861	1,201,167	470,108	138,089	121,118	0	28,641	43,737
Total Operation & Maintenance Expenses		3,645,193	2,078,419	913,222	304,827	235,695	0	44,051	68,979

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,425	651	460	190	120	0	1	4
Struct & Imp P	6	11,151	5,015	3,547	1,466	923	0	32	167
Struct & Imp WT	2	37,950	17,328	12,250	5,063	3,188	0	19	102
Struct & Imp TD	7	4,761	1,839	1,151	347	299	0	183	942
Struct & Imp Offices	15	6,291	3,794	1,467	427	377	0	90	135
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	56	34	13	4	3	0	1	1
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,139	2,219	917	578	0	3	19
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	12,894	5,798	4,102	1,696	1,068	0	37	193
Pump Equip Electric	6	40,294	18,120	12,818	5,299	3,336	0	117	604
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	766	344	244	101	63	0	2	11
WT Equip Non-Media	2	90,856	41,485	29,328	12,120	7,632	0	45	245
Dist Reservoirs & Standpipe	5	996	413	258	78	67	0	29	151
Elevated Tanks & Standpipes	5	22,281	9,231	5,773	1,736	1,502	0	657	3,382
Ground Level Facilities	5	144	60	37	11	10	0	4	22
TD Mains Not Classified by	7	83,005	32,065	20,062	6,043	5,221	0	3,196	16,418
TD Mains 4 & Less "	4	2,935	1,134	709	214	185	0	113	581
TD Mains 6 to 8" "	4	34,417	13,295	8,319	2,506	2,165	0	1,325	6,808
TD Mains 10 to 16" "	3	46,109	19,476	13,768	5,690	3,583	0	586	3,006
TD Mains 18 & Grtr "	3	28	12	8	3	2	0	0	2
Services	10	14,276	10,955	2,130	19	602	0	570	0
Meters Bronze Case	9	23,971	16,590	5,046	115	2,220	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	16,450	11,385	3,463	79	1,523	0	0	0
Meters Other-Rem Rdr Unts	9	240	166	51	1	22	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	20,918	0	0	0	0	0	0	20,918
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Equipment Filter Media	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	977	589	228	66	59	0	14	21
Comp & Periph Equip	15	43,342	26,140	10,107	2,943	2,601	0	620	932
Computer Software	15	29,137	17,573	6,795	1,978	1,748	0	417	626
Comp Software Personal	15	565	341	132	38	34	0	8	12
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	7,732	4,663	1,803	525	464	0	111	166
Trans Equip Hvy Duty Trks	15	3,599	2,171	839	244	216	0	51	77
Trans Equip Autos	15	9,035	5,449	2,107	613	542	0	129	194
Trans Equip Other	15	75	45	17	5	5	0	1	2
Stores Equipment	15	127	77	30	9	8	0	2	3
Tools,Shop,Garage Equip	15	10,360	6,248	2,416	703	622	0	148	223
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,526	1,610	1,138	470	296	0	2	10
Laboratory Equip Other	2	350	160	113	47	29	0	0	1
Power Operated Equipment	15	9,716	5,860	2,266	660	583	0	139	209
Comm Equip Non-Telephone	15	4,170	2,515	972	283	250	0	60	90
Remote Control & Instrument	15	622	375	145	42	37	0	9	13
Comm Equip Telephone	15	84	51	20	6	5	0	1	2
Misc Equipment	15	18,822	11,352	4,389	1,278	1,129	0	269	405
Total Depreciation Expense		621,328	297,546	160,740	54,034	43,317	0	8,992	56,698

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Amort-Other UP & CIAC Depr, CORemoval	18	3,009	1,342	784	264	214	0	53	353
Taxes Other Than Income									
Utility Reg Assessment Fee	19	43,614	22,954	11,078	3,703	2,918	0	606	2,355
Property Taxes	18	349,313	155,829	90,996	30,600	24,836	0	6,113	40,939
FUTA	16	68,094	40,387	16,186	4,835	4,181	0	974	1,532
FICA	16	76	45	18	5	5	0	1	2
SUTA	16	2,635	1,563	626	187	162	0	38	59
Other Taxes & Licenses	15	12,044	7,264	2,809	818	723	0	172	259
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		475,776	228,041	121,713	40,148	32,824	0	7,904	45,147
Income Taxes	18	129,947	57,969	33,851	11,383	9,239	0	2,274	15,230
Utility Income Available for Return	18	1,211,749	540,561	315,661	106,149	86,155	0	21,206	142,017
Total Cost of Service		6,087,002	3,203,879	1,545,971	516,805	407,444	0	84,480	328,424
Less: Other Water Revenues		40,798	21,474	10,362	3,464	2,731	0	566	2,201
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		40,798	21,474	10,362	3,464	2,731	0	566	2,201
Total Cost of Service Related to Sales of Water		\$ 6,046,204	\$ 3,182,405	\$ 1,535,610	\$ 513,341	\$ 404,713	\$ -	\$ 83,913	\$ 326,222
Reallocation of Public Fire	20		184,201	88,883	29,713	23,425	0	0	(326,222)
Total		\$ 6,046,204	\$ 3,366,606	\$ 1,624,493	\$ 543,054	\$ 428,138	\$ -	\$ 83,913	\$ -
		\$ 40,798	\$ 40,798						
		\$ 6,087,002	\$ 3,407,404						

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential					Public Authorities		Sales for Resale		Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)				
RATE BASE													
Organization	17	\$ 5,293	\$ 2,350	\$ 1,380	\$ 465	\$ 377	\$ -	\$ 93	\$ 627				
Franchises	17	0	0	0	0	0	0	0	0				
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0				
Land & Ld Rights P	6	944	425	300	124	78	0	3	14				
Land & Ld Rights WT	2	70,255	32,078	22,678	9,372	5,901	0	35	190				
Land & Ld Rights TD	7	100,364	38,771	24,258	7,306	6,313	0	3,864	19,852				
Land & Land Rights AG	15	7,181	4,331	1,675	488	431	0	103	154				
Struct & Imp SS	2	58,441	26,684	18,865	7,796	4,909	0	29	158				
Struct & Imp P	6	519,558	233,645	165,271	68,322	43,019	0	1,507	7,793				
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0				
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0				
Struct & Imp WT	2	1,786,883	815,891	576,806	238,370	150,098	0	893	4,825				
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0				
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0				
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0				
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0				
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0				
Struct & Imp TD	7	182,754	70,598	44,172	13,304	11,495	0	7,036	36,149				
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0				
Struct & Imp Offices	15	140,245	84,582	32,705	9,523	8,415	0	2,006	3,015				
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0				
Struct & Imp Leasehold	15	2,285	1,378	533	155	137	0	33	49				
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0				
Struct & Imp Misc	15	0	0	0	0	0	0	0	0				
Collect & Impounding	1	0	0	0	0	0	0	0	0				
Lake, River & Other Intakes	2	319,886	146,060	103,259	42,673	26,870	0	160	864				
Wells & Springs	2	0	0	0	0	0	0	0	0				
Supply Mains	2	0	0	0	0	0	0	0	0				
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0				
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0				
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0				
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0				
Power Generation Equip Othe	6	624,575	280,871	198,677	82,132	51,715	0	1,811	9,369				
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0				
Pump Equip Steam	6	0	0	0	0	0	0	0	0				
Pump Equip Electric	6	1,149,630	516,989	365,697	151,176	95,189	0	3,334	17,244				
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0				
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0				
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0				
Pump Equip Diesel	6	0	0	0	0	0	0	0	0				
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0				
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0				
Pump Equip Hydraulic	6	30,608	13,764	9,736	4,025	2,534	0	89	459				
Pump Equip Other	6	31,748	14,277	10,099	4,175	2,629	0	92	476				
WT Equip Non-Media	2	1,629,477	744,019	525,995	217,372	136,876	0	815	4,400				
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0				
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0				
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0			
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0				
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0				
WT Equip Filter Media	2	146,445	66,867	47,272	19,536	12,301	0	73	395				
Dist Reservoirs & Standpipe	5	42,016	17,407	10,886	3,273	2,832	0	1,239	6,378				
Elevated Tanks & Standpipes	5	878,009	363,759	227,492	68,397	59,178	0	25,901	133,282				
Ground Level Facilities	5	4,436	1,838	1,149	346	299	0	131	673				
TD Mains Not Classified by	7	4,266,957	1,648,325	1,031,324	310,634	268,392	0	164,278	844,004				
TD Mains 4 & Less "	4	191,526	73,986	46,292	13,943	12,047	0	7,374	37,884				
TD Mains 6 to 8" "	4	2,326,143	898,589	562,229	169,343	146,314	0	89,557	460,111				

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification					Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
TD Mains 10 to 16"	"	3	3,139,297	1,326,039	937,394	387,389	243,923	0	39,869	204,682
TD Mains 18 & Grtr	"	3	1,988	840	594	245	154	0	25	130
TD Mains AC 4 (STL)	"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	"	4	26,953	10,412	6,515	1,962	1,695	0	1,038	5,331
TD Mains CI 12 (STL)	"	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL)	"	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL)	"	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL)	"	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	"	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL)	"	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL)	"	3	0	0	0	0	0	0	0	0
Fire Mains		8	0	0	0	0	0	0	0	0
Services		10	429,537	329,627	64,087	558	18,126	0	17,139	0
Meters Bronze Case		9	974,905	674,732	205,218	4,680	90,276	0	0	0
Meters Plastic Case		9	0	0	0	0	0	0	0	0
Meters Other		9	620,966	429,771	130,713	2,981	57,501	0	0	0
Meters Other-Rem Rdr Unts		9	9,522	6,590	2,004	46	882	0	0	0
Meter Installations		9	304,908	211,027	64,183	1,464	28,234	0	0	0
Meter Installation Other		9	0	0	0	0	0	0	0	0
Hydrants		8	748,528	0	0	0	0	0	0	748,528
Other P/E Intangible		15	177,806	107,235	41,464	12,073	10,668	0	2,543	3,823
Other P/E WT Res Hand Equip		2	0	0	0	0	0	0	0	0
Other P/E TD		7	0	0	0	0	0	0	0	0
Other P/E CPS		15	0	0	0	0	0	0	0	0
Office Furniture & Equip		15	(61,034)	(36,810)	(14,233)	(4,144)	(3,662)	0	(873)	(1,312)
Comp & Periph Equip		15	341,292	205,833	79,589	23,174	20,478	0	4,880	7,338
Computer Software		15	24,539	14,799	5,722	1,666	1,472	0	351	528
Comp Software Personal		15	1,180	712	275	80	71	0	17	25
Data Handling Equipment		15	0	0	0	0	0	0	0	0
Other Office Equipment		15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks		15	4,907	2,959	1,144	333	294	0	70	106
Trans Equip Hvy Duty Trks		15	28,167	16,988	6,569	1,913	1,690	0	403	606
Trans Equip Autos		15	24,414	14,724	5,693	1,658	1,465	0	349	525
Trans Equip Other		15	1,320	796	308	90	79	0	19	28
Stores Equipment		15	2,347	1,415	547	159	141	0	34	50
Tools,Shop,Garage Equip		15	77,788	46,914	18,140	5,282	4,667	0	1,112	1,672
Tools,Shop,Garage Equip Oth		15	0	0	0	0	0	0	0	0
Laboratory Equipment		2	34,475	15,741	11,129	4,599	2,896	0	17	93
Laboratory Equip Other		2	4,823	2,202	1,557	643	405	0	2	13
Power Operated Equipment		15	(22,644)	(13,657)	(5,281)	(1,538)	(1,359)	0	(324)	(487)
Comm Equip Non-Telephone		15	13,723	8,276	3,200	932	823	0	196	295
Remote Control & Instrument		15	9,129	5,506	2,129	620	548	0	131	196
Comm Equip Telephone		15	358	216	83	24	21	0	5	8
Misc Equipment		15	227,285	137,076	53,003	15,433	13,637	0	3,250	4,887
Other Tangible Property		17	0	0	0	0	0	0	0	0
Total Utility Plant in Service			21,662,138	9,617,448	5,650,500	1,904,572	1,543,480	0	380,708	2,565,430

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	151,460	91,346	35,320	10,284	9,088	0	2,166	3,256
Materials and Supplies	15	151,256	91,222	35,273	10,270	9,075	0	2,163	3,252
Prepayments	15	34,042	20,531	7,939	2,311	2,043	0	487	732
OPEB Tracker	16	46,471	27,562	11,046	3,299	2,853	0	665	1,046
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	(67,528)	(29,982)	(17,611)	(5,936)	(4,815)	0	(1,188)	(7,995)
Ciac	17	(3,237,898)	(1,437,627)	(844,444)	(284,611)	(230,862)	0	(56,987)	(383,367)
Customer Advances	17	0	0	0	0	0	0	0	0
Tax Offsets	17	3,175	1,410	828	279	226	0	56	376
Deferred Income Taxes	17	(5,027,596)	(2,232,253)	(1,311,197)	(441,926)	(358,468)	0	(88,486)	(595,267)
Tank Painting Tracker	17	(25,773)	(11,443)	(6,722)	(2,265)	(1,838)	0	(454)	(3,052)
Pensions	16	(210,508)	(124,852)	(50,038)	(14,946)	(12,925)	0	(3,010)	(4,736)
Total Other Rate Base Elements		(8,182,899)	(3,604,087)	(2,139,605)	(723,240)	(585,622)	0	(144,589)	(985,756)
Total Original Cost Measure of Value		\$ 13,479,239	\$ 6,013,361	\$ 3,510,894	\$ 1,181,332	\$ 957,858	\$ -	\$ 236,119	\$ 1,579,674

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications				Public Authorities (7)	Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)		
T&D OP BASIS FOR FACTOR 11		27,148	11,423	6,466	1,768	1,798	0	927	4,764	0.0	
	FACTOR 11		0.4208	0.2382	0.0651	0.0662	0.0000	0.0342	0.1755	1.0000	
T&D Mnt BASIS FOR FACTOR 12		77,190	51,520	13,383	1,545	3,675	0	3,051	4,017	0.0	
	FACTOR 12		0.6675	0.1734	0.0200	0.0476	0.0000	0.0395	0.0520	1.0000	
A&G BASIS FOR FACTOR 15		1,041,961	628,458	242,950	70,798	62,525	0	14,870	22,360	0.0	
	FACTOR 15		0.6031	0.2332	0.0679	0.0600	0.0000	0.0143	0.0215	1.0000	
LABOR BASIS FOR FACTOR 16		1,190,448	705,890	283,018	84,527	73,138	0	17,081	26,794	0.0	
	FACTOR 16		0.5931	0.2377	0.0710	0.0614	0.0000	0.0143	0.0225	1.0000	
UPIS BASIS FOR FACTOR 17		21,656,845	9,615,098	5,649,119	1,904,107	1,543,103	0	380,615	2,564,803	0.0	
	FACTOR 17		0.4440	0.2608	0.0879	0.0713	0.0000	0.0176	0.1184	1.0000	
RATE BASE BASIS FOR FACTOR 18		13,479,239	6,013,361	3,510,894	1,181,332	957,858	0	236,119	1,579,674	0.0	
	FACTOR 18		0.4461	0.2605	0.0876	0.0711	0.0000	0.0175	0.1172	1.0000	
TOTAL COS BASIS FOR FACTOR 19		6,035,427	3,176,123	1,533,037	512,561	404,048	0	83,759	325,897	0.0	
	FACTOR 19		0.5263	0.2540	0.0849	0.0669	0.0000	0.0139	0.0540	1.0000	
COS w/o Fire Factor 20		5,674,099	3,203,879	1,545,971	516,805	407,444	0			5,674,099	
	FACTOR 20		0.5646	0.2725	0.0911	0.0718	0.0000			1.0000	

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.4144	0.3334	0.1598	0.0867	-	0.0009	0.0048	1.0000
2	0.4566	0.3228	0.1334	0.0840	-	0.0005	0.0027	1.0000
3	0.4224	0.2986	0.1234	0.0777	-	0.0127	0.0652	1.0000
4	0.3863	0.2417	0.0728	0.0629	-	0.0385	0.1978	1.0000
5	0.4143	0.2591	0.0779	0.0674	-	0.0295	0.1518	1.0000
6	0.4497	0.3181	0.1315	0.0828	-	0.0029	0.0150	1.0000
7	0.3863	0.2417	0.0728	0.0629	-	0.0385	0.1978	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.6921	0.2105	0.0048	0.0926	-	-	-	1.0000
10	0.7674	0.1492	0.0013	0.0422	-	0.0399	-	1.0000
11	0.4208	0.2382	0.0651	0.0662	-	0.0342	0.1755	1.0000
12	0.6675	0.1734	0.0200	0.0476	-	0.0395	0.0520	1.0000
13	0.8236	0.1334	0.0008	0.0289	-	0.0133	-	1.0000
14	0.8347	0.1352	0.0008	0.0293	-	-	-	1.0000
15	0.6031	0.2332	0.0679	0.0600	-	0.0143	0.0215	1.0000
16	0.5931	0.2377	0.0710	0.0614	-	0.0143	0.0225	1.0000
17	0.4440	0.2608	0.0879	0.0713	-	0.0176	0.1184	1.0000
18	0.4461	0.2605	0.0876	0.0711	-	0.0175	0.1172	1.0000
19	0.5263	0.2540	0.0849	0.0669	-	0.0139	0.0540	1.0000
20	0.5646	0.2725	0.0911	0.0718	-	-	-	1.0000

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	4,720	2,667	2,038	0	0	0	15
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	9,765	9,709	0	0	0	0	56
TOTAL SS EXPENSE - OPERATION		14,485	12,376	2,038	0	0	0	71
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	41	23	18	0	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		41	23	18	0	0	0	0
TOTAL SS EXPENSE		14,526	12,399	2,056	0	0	0	71
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	239,475	238,110	0	0	0	0	1,365
Labor & Exp Oper Pump	6	1,040	579	443	0	0	0	19
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		240,515	238,689	443	0	0	0	1,384
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		240,515	238,689	443	0	0	0	1,384
WATER TREATMENT								
Super & Eng Oper WT	2	31,172	17,612	13,460	0	0	0	100
Chemicals	1	351,131	349,130	0	0	0	0	2,001
Labor & Exp Oper WT	2	301,407	170,295	130,148	0	0	0	965
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	2,454	1,387	1,060	0	0	0	8
Misc Exp Oper WT	1	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		686,164	538,423	144,667	0	0	0	3,074

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint WT	2	71,657	40,486	30,941	0	0	0	0	229
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	56,604	31,981	24,442	0	0	0	0	181
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		128,261	72,467	55,383	0	0	0	0	410
TOTAL WT EXPENSE		814,425	610,891	200,050	0	0	0	0	3,484
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	24,087	4,940	0	13,455	0	0	0	5,692
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	3,059	0	0	0	3,059	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	2	0	0	0	0	2	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	13,075	2,380	0	6,480	1,474	0	0	2,742
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	158	29	0	78	18	0	0	33
TOTAL T & D EXPENSE OPERATION		40,381	7,349	0	20,013	4,550	2	0	8,467
Super & Eng Maint TD	12	33,222	1,784	0	4,857	0	23,538	0	3,043
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	20,205	4,144	0	11,287	0	0	0	4,774
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	56,964	0	0	0	0	54,691	0	2,273
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	0	0	0	1	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	20	0	0	0	0	0	0	20
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	158,654	8,520	0	23,195	0	112,406	0	14,533
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		269,066	14,448	0	39,339	1	190,635	0	24,643
TOTAL T & D EXPENSE		309,447	21,796	0	59,352	4,551	190,637	0	33,110
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	66,206	0	0	0	0	0	66,206	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	122,985	0	0	0	0	0	121,349	1,636
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	56,728	0	0	0	0	0	55,974	754
Misc Cust Accts Exp CA	13	17,500	0	0	0	0	0	17,267	233
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

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TOTAL CUSTOMER ACCOUNTING EXPENSE	263,419	0	0	0	0	0	260,796	2,623	
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	198,913	54,741	38,669	11,338	875	36,401	49,788	7,101
Other Supplies & Exp AG	15	40	11	8	2	0	7	10	1
Other Supplies & Exp AG	15	68,078	18,735	13,234	3,880	300	12,458	17,040	2,430
Other Supplies & Exp AG	15	86,019	23,672	16,722	4,903	378	15,741	21,531	3,071
Mgmt Fees-Coporate/Shared Service Center	15	584,272	160,792	113,582	33,304	2,571	106,922	146,243	20,859
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	30,858	8,492	5,999	1,759	136	5,647	7,724	1,102
Outside Services AG	15	74,188	20,417	14,422	4,229	326	13,576	18,569	2,649
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	138,507	38,117	26,926	7,895	609	25,347	34,668	4,945
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	61,624	16,959	11,980	3,513	271	11,277	15,424	2,200
Injuries & Damages	16	5,560	1,600	1,130	332	26	1,068	1,200	205
Employee Pension & Benefits	16	107,321	30,876	21,808	6,407	494	20,616	23,160	3,960
Employee Pension & Benefits	16	320,531	92,217	65,132	19,136	1,474	61,574	69,171	11,828
Employee Pension & Benefits	16	242,395	69,737	49,255	14,471	1,115	46,564	52,309	8,944
Reg Commision Exp	15	7,961	2,191	1,548	454	35	1,457	1,993	284
Rents AG	15	5,749	1,582	1,118	328	25	1,052	1,439	205
Goodwill Advertising Exp	15	1,900	523	369	108	8	348	476	68
Misc Exp AG	15	60,031	16,521	11,670	3,422	264	10,986	15,026	2,143
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		1,993,947	557,182	393,570	115,480	8,909	371,042	475,770	71,995
General Plant Maint AG	15	8,914	2,453	1,733	508	39	1,631	2,231	318
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		8,914	2,453	1,733	508	39	1,631	2,231	318
TOTAL A & G EXPENSE		2,002,861	559,635	395,303	115,988	8,948	372,673	478,001	72,313
Total Operation & Maintenance Expenses		3,645,193	1,443,410	597,852	175,340	13,499	563,311	738,797	112,984
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,425	805	615	0	0	0	0	5
Struct & Imp P	6	11,151	6,207	4,745	0	0	0	0	200
Struct & Imp WT	2	37,950	21,442	16,387	0	0	0	0	121
Struct & Imp TD	7	4,761	976	0	2,659	0	0	0	1,125
Struct & Imp Offices	15	6,291	1,731	1,223	359	28	1,151	1,575	225
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	56	15	11	3	0	10	14	2
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	6,875	3,884	2,969	0	0	0	0	22
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	12,894	7,177	5,486	0	0	0	0	231
Pump Equip Electric	6	40,294	22,428	17,145	0	0	0	0	721
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	766	426	326	0	0	0	0	14
WT Equip Non-Media	2	90,856	51,334	39,232	0	0	0	0	291
Dist Reservoirs & Standpipe	5	996	219	0	596	0	0	0	181
Elevated Tanks & Standpipes	5	22,281	4,900	0	13,342	0	0	0	4,040
Ground Level Facilities	5	144	32	0	86	0	0	0	26

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains Not Classified by	7	83,005	17,024	0	46,367	0	0	0	19,614
TD Mains 4 & Less "	4	2,935	602	0	1,639	0	0	0	694
TD Mains 6 to 8" "	4	34,417	7,059	0	19,225	0	0	0	8,133
TD Mains 10 to 16" "	3	46,109	24,097	18,421	0	0	0	0	3,592
TD Mains 18 & Grtr "	3	28	15	11	0	0	0	0	2
Services	10	14,276	0	0	0	0	13,706	0	570
Meters Bronze Case	9	23,971	0	0	0	23,971	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	16,450	0	0	0	16,450	0	0	0
Meters Other-Rem Rdr Unts	9	240	0	0	0	240	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	20,918	0	0	0	0	0	0	20,918
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
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	977	269	190	56	4	179	245	35
Comp & Periph Equip	15	43,342	11,928	8,426	2,470	191	7,932	10,849	1,547
Computer Software	15	29,137	8,019	5,664	1,661	128	5,332	7,293	1,040
Comp Software Personal	15	565	155	110	32	2	103	141	20
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	7,732	2,128	1,503	441	34	1,415	1,935	276
Trans Equip Hvy Duty Trks	15	3,599	990	700	205	16	659	901	128
Trans Equip Autos	15	9,035	2,486	1,756	515	40	1,653	2,261	323
Trans Equip Other	15	75	21	15	4	0	14	19	3
Stores Equipment	15	127	35	25	7	1	23	32	5
Tools,Shop,Garage Equip	15	10,360	2,851	2,014	591	46	1,896	2,593	370
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,526	1,992	1,523	0	0	0	0	11
Laboratory Equip Other	2	350	198	151	0	0	0	0	1
Power Operated Equipment	15	9,716	2,674	1,889	554	43	1,778	2,432	347
Comm Equip Non-Telephone	15	4,170	1,148	811	238	18	763	1,044	149
Remote Control & Instrument	15	622	171	121	35	3	114	156	22
Comm Equip Telephone	15	84	23	16	5	0	15	21	3
Misc Equipment	15	18,822	5,180	3,659	1,073	83	3,444	4,711	672
Total Depreciation Expense		621,328	210,640	135,142	92,164	41,298	40,188	36,221	65,676
Amort-Other UP	18	3,009	994	583	629	263	88	45	405
Taxes Other Than Income									
Utility Reg Assessment Fee	19	43,614	16,155	7,781	4,527	1,465	4,824	5,901	2,961
Property Taxes	18	349,313	115,448	67,732	73,076	30,495	10,270	5,240	47,052
FUTA	16	68,094	19,591	13,837	4,065	313	13,081	14,695	2,513
FICA	16	76	22	15	5	0	15	16	3
SUTA	16	2,635	758	535	157	12	506	569	97
Other Taxes & Licenses	15	12,044	3,315	2,341	687	53	2,204	3,015	430
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		475,776	155,288	92,241	82,517	32,339	30,899	29,435	53,057
Income Taxes	18	129,947	42,947	25,197	27,185	11,344	3,820	1,949	17,504
Utility Income Available for Return	18	1,211,749	400,483	234,958	253,498	105,786	35,625	18,176	163,223
Total Cost of Service		6,087,002	2,253,763	1,085,973	631,333	204,529	673,932	824,623	412,849
Less: Other Water Revenues	0	40,798	40,798	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Total Other Water Revenues		40,798	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		6,046,204	2,212,965	1,085,973	631,333	204,529	673,932	824,623
Reallocation of Public Fire	20	0	185,164	89,189	51,869	0	0	(326,222)
Total		\$ 6,046,204	\$ 2,398,128	\$ 1,175,162	\$ 683,202	\$ 204,529	\$ 673,932	\$ 824,623
			1,205,491			13,099	11,231	130,380
			1.989			15.61	60.00	
						1.30	5.00	6.32
								12.63
RATE BASE								
Organization	17	5,293	1,754	1,027	1,118	468	146	720
Franchises	17	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0
Land & Ld Rights P	6	944	525	402	0	0	0	17
Land & Ld Rights WT	2	70,255	39,694	30,336	0	0	0	225
Land & Ld Rights TD	7	100,364	20,585	0	56,063	0	0	23,716
Land & Land Rights AG	15	7,181	1,976	1,396	409	32	1,314	256
Struct & Imp SS	2	58,441	33,019	25,235	0	0	0	187
Struct & Imp P	6	519,558	289,186	221,072	0	0	0	9,300
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0
Struct & Imp WT	2	1,786,883	1,009,589	771,576	0	0	0	5,718
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0
Struct & Imp TD	7	182,754	37,483	0	102,086	0	0	43,185
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0
Struct & Imp Offices	15	140,245	38,595	27,264	7,994	617	25,665	35,103
Struct & Imp Leasehold	15	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	2,285	629	444	130	10	418	572
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	319,886	180,736	138,127	0	0	0	1,024
Wells & Springs	2	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0
Power Generation Equip Othe	6	624,575	347,638	265,757	0	0	0	11,180
Boiler Plant Equipment P	6	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0
Pump Equip Electric	6	1,149,630	639,884	489,168	0	0	0	20,578
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	30,608	17,036	13,024	0	0	0	548

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Pump Equip Other	6	31,748	17,671	13,509	0	0	0	0	568
WT Equip Non-Media	2	1,629,477	920,655	703,608	0	0	0	0	5,214
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	146,445	82,741	63,235	0	0	0	0	469
Dist Reservoirs & Standpipe	5	42,016	9,239	0	25,159	0	0	0	7,618
Elevated Tanks & Standpipes	5	878,009	193,074	0	525,752	0	0	0	159,183
Ground Level Facilities	5	4,436	975	0	2,656	0	0	0	804
TD Mains Not Classified by	7	4,266,957	875,153	0	2,383,522	0	0	0	1,008,282
TD Mains 4 & Less "	4	191,526	39,282	0	106,986	0	0	0	45,258
TD Mains 6 to 8" "	4	2,326,143	477,092	0	1,299,383	0	0	0	549,668
TD Mains 10 to 16" "	3	3,139,297	1,640,597	1,254,149	0	0	0	0	244,551
TD Mains 18 & Grtr "	3	1,988	1,039	794	0	0	0	0	155
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	26,953	5,528	0	15,056	0	0	0	6,369
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	429,537	0	0	0	0	412,398	0	17,139
Meters Bronze Case	9	974,905	0	0	0	974,905	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	620,966	0	0	0	620,966	0	0	0
Meters Other-Rem Rdr Unts	9	9,522	0	0	0	9,522	0	0	0
Meter Installations	9	304,908	0	0	0	304,908	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	748,528	0	0	0	0	0	0	748,528
Other P/E Intangible	15	177,806	48,932	34,565	10,135	782	32,538	44,505	6,348
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	(61,034)	(16,797)	(11,865)	(3,479)	(269)	(11,169)	(15,277)	(2,179)
Comp & Periph Equip	15	341,292	93,924	66,347	19,454	1,502	62,456	85,425	12,184
Computer Software	15	24,539	6,753	4,770	1,399	108	4,491	6,142	876
Comp Software Personal	15	1,180	325	229	67	5	216	295	42
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	4,907	1,350	954	280	22	898	1,228	175
Trans Equip Hvy Duty Trks	15	28,167	7,752	5,476	1,606	124	5,155	7,050	1,006
Trans Equip Autos	15	24,414	6,719	4,746	1,392	107	4,468	6,111	872
Trans Equip Other	15	1,320	363	257	75	6	242	330	47
Stores Equipment	15	2,347	646	456	134	10	430	587	84
Tools,Shop,Garage Equip	15	77,788	21,407	15,122	4,434	342	14,235	19,470	2,777
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	34,475	19,478	14,886	0	0	0	0	110
Laboratory Equip Other	2	4,823	2,725	2,083	0	0	0	0	15
Power Operated Equipment	15	(22,644)	(6,232)	(4,402)	(1,291)	(100)	(4,144)	(5,668)	(808)
Comm Equip Non-Telephone	15	13,723	3,777	2,668	782	60	2,511	3,435	490
Remote Control & Instrument	15	9,129	2,512	1,775	520	40	1,671	2,285	326
Comm Equip Telephone	15	358	99	70	20	2	66	90	13
Misc Equipment	15	227,285	62,549	44,184	12,955	1,000	41,593	56,889	8,114

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Other Tangible Property	17	0	0	0	0	0	0	0	
Total Utility Plant in Service		<u>21,662,138</u>	<u>7,177,658</u>	<u>4,202,442</u>	<u>4,574,799</u>	<u>1,915,170</u>	<u>595,597</u>	<u>250,433</u>	<u>2,946,038</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
Cash Working Capital	15	151,460	41,682	29,444	8,633	666	27,717	37,910	5,407
Materials and Supplies	15	151,256	41,626	29,404	8,622	666	27,680	37,859	5,400
Prepayments	15	34,042	9,368	6,618	1,940	150	6,230	8,521	1,215
OPEB Tracker	16	46,471	13,370	9,443	2,774	214	8,927	10,028	1,715
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	(67,528)	(22,372)	(13,100)	(14,262)	(5,969)	(1,857)	(783)	(9,184)
Ciac	17	(3,237,898)	(1,072,716)	(628,152)	(683,844)	(286,230)	(89,042)	(37,560)	(440,354)
Customer Advances	17	0	0	0	0	0	0	0	0
Tax Offsets	17	3,175	1,052	616	671	281	87	37	432
Deferred Income Taxes	17	(5,027,596)	(1,665,643)	(975,354)	(1,061,828)	(444,439)	(138,259)	(58,320)	(683,753)
Tank Painting Tracker	17	(25,773)	(8,539)	(5,000)	(5,443)	(2,278)	(709)	(299)	(3,505)
Pensions	16	(210,508)	(60,563)	(42,775)	(12,567)	(968)	(40,439)	(45,428)	(7,768)
		0							
Total Other Rate Base Elements		<u>(8,182,899)</u>	<u>(2,722,735)</u>	<u>(1,588,857)</u>	<u>(1,755,305)</u>	<u>(737,910)</u>	<u>(199,664)</u>	<u>(48,034)</u>	<u>(1,130,395)</u>
Total Original Cost Measure of Value		<u>\$ 13,479,239</u>	<u>\$ 4,454,923</u>	<u>\$ 2,613,585</u>	<u>\$ 2,819,495</u>	<u>\$ 1,177,261</u>	<u>\$ 395,932</u>	<u>\$ 202,400</u>	<u>\$ 1,815,643</u>

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

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	27,148	4,940	0	13,455	3,059	2	0	5,692	0.0
FACTOR 11		0.1820	0.0000	0.4956	0.1127	0.0000	0.0000	0.2097	1.0000
T&D Mnt BASIS FOR FACTOR 12	77,190	4,144	0	11,287	1	54,691	0	7,067	0.0
FACTOR 12		0.0537	0.0000	0.1462	0.0000	0.7085	0.0000	0.0916	1.0000
A&G BASIS FOR FACTOR 15	1,041,961	286,826	202,549	59,352	4,551	190,637	260,796	37,249	0.0
FACTOR 15		0.2752	0.1944	0.0570	0.0044	0.1830	0.2503	0.0357	1.0000
LABOR BASIS FOR FACTOR 16	1,190,448	342,605	241,891	71,120	5,448	228,670	256,842	43,873	0.00
FACTOR 16		0.2877	0.2032	0.0597	0.0046	0.1921	0.2158	0.0369	1.0000
UPIS BASIS FOR FACTOR 17	21,656,845	7,175,904	4,201,415	4,573,681	1,914,702	595,451	250,372	2,945,318	0.0
FACTOR 17		0.3313	0.1940	0.2112	0.0884	0.0275	0.0116	0.1360	1.0000
RATE BASE BASIS FOR FACTOR 18	13,479,239	4,454,923	2,613,585	2,819,495	1,177,261	395,932	202,400	1,815,643	0.0
FACTOR 18		0.3305	0.1939	0.2092	0.0873	0.0294	0.0150	0.1347	1.0000
TOTAL COS BASIS FOR FACTOR 19	6,035,427	2,235,417	1,076,645	626,352	203,028	667,652	816,730	409,603	0.0
FACTOR 19		0.3704	0.1784	0.1038	0.0336	0.1106	0.1353	0.0679	1.0000
TOTAL COS BASIS FOR FACTOR 20	3,938,414	2,235,417	1,076,645	626,352	0	0	0	0	0.0
FACTOR 20		0.5676	0.2734	0.1590	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9943	-	-	-	-	-	0.0057	1.0000
2	0.5650	0.4318	-	-	-	-	0.0032	1.0000
3	0.5226	0.3995	-	-	-	-	0.0779	1.0000
4	0.2051	-	0.5586	-	-	-	0.2363	1.0000
5	0.2199	-	0.5988	-	-	-	0.1813	1.0000
6	0.5566	0.4255	-	-	-	-	0.0179	1.0000
7	0.2051	-	0.5586	-	-	-	0.2363	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9601	-	0.0399	1.0000
11	0.1820	-	0.4956	0.1127	-	-	0.2097	1.0000
12	0.0537	-	0.1462	-	0.7085	-	0.0916	1.0000
13	-	-	-	-	-	0.9867	0.0133	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2752	0.1944	0.0570	0.0044	0.1830	0.2503	0.0357	1.0000
16	0.2877	0.2032	0.0597	0.0046	0.1921	0.2158	0.0369	1.0000
17	0.3313	0.1940	0.2112	0.0884	0.0275	0.0116	0.1360	1.0000
18	0.3305	0.1939	0.2092	0.0873	0.0294	0.0150	0.1347	1.0000
19	0.3704	0.1784	0.1038	0.0336	0.1106	0.1353	0.0679	1.0000
20	0.5676	0.2734	0.1590	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

ALLOCATION OF COSTS THAT VARY WITH THE AMT OF WATER CONSUMED

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	1,376	0.4144
Commercial	1,108	0.3334
Industrial	531	0.1598
Other Public Authority	288	0.0867
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0009
Public Fire Protection	16	0.0048
Total	<u>3,322</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u> 0.5682	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u> 0.4318	
Residential	0.4144	0.2355	0.5120	0.2211	0.4566
Commercial	0.3334	0.1894	0.3090	0.1334	0.3228
Industrial	0.1598	0.0908	0.0987	0.0426	0.1334
Other Public Authority	0.0867	0.0493	0.0803	0.0347	0.0840
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0009	0.0005			0.0005
Public Fire Protection	0.0048	0.0027			0.0027
Total	<u>1.0000</u>	<u>0.5682</u>	<u>1.0000</u>	<u>0.4318</u>	<u>1.0000</u>

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,376	1.00	1,376	0.5120
Commercial	1,108	0.75	831	0.3090
Industrial	531	0.50	265	0.0987
Other Public Authority	288	0.75	216	0.0803
Sales for Resale	0	0.90	0	0.0000
Total	3,303		2,688	1.0000

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

	Maximum Day Ratio	Weight
Average Day	1.00	0.5682
Maximum Day Extra Capacity	0.76	0.4318
Total	1.76	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
 JEFFERSON CITY DISTRICT
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These Figures Come From Case WR-2008-0311 and Staff
 Data Request #4

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5256	(4)	(5)=(4) X 0.3995	(6)	(7)=(6) X 0.0749	(8)=(3)+(5)+(7)
Residential	0.4144	0.2178	0.5120	0.2045			0.4224
Commercial	0.3334	0.1752	0.3090	0.1234			0.2986
Industrial	0.1598	0.0840	0.0987	0.0394			0.1234
Other Public Authority	0.0867	0.0456	0.0803	0.0321			0.0777
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0009	0.0005			0.1629	0.0122	0.0127
Public Fire Protection	0.0048	0.0025			0.8371	0.0627	0.0652
Total	1.0000	0.5256	1.0000	0.3994	1.0000	0.0749	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2063	(5)	(6)=(5) X 0.5586	(7)	(8)=(7) X 0.2351	(9)=(4)+(6)+(8)
Residential	57.3	0.4144	0.0855	0.5387	0.3009			0.3863
Commercial	46.1	0.3334	0.0688	0.3096	0.1729			0.2417
Industrial	22.1	0.1598	0.0330	0.0712	0.0398			0.0728
Other Public Authority	12.0	0.0867	0.0179	0.0805	0.0450			0.0629
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0383	0.0385
Public Fire Protection	0.7	0.0048	0.0010			0.8371	0.1968	0.1978
Total	138.4	1.0000	0.2064	1.0000	0.5586	1.0000	0.2351	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

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PSC STAFF STUDY

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

FACTOR 3.

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

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 1.76 . The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

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

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.71 and the average daily system sendout for 2008 of 3.52 MGD. The system demand for fire protection is 3,000 gallons per minute.

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

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	57.3	3.5	200.7	0.5387
Commercial	46.1	2.5	115.4	0.3096
Industrial	22.1	1.2	26.5	0.0712
Other Public Authority	12.0	2.5	30.0	0.0805
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>137.6</u></u>		<u><u>372.6</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2212	(5)	(6)=(5) X 0.5988	(7)	(8)=(7) X 0.1800	(9)=(4)+(6)+(8)
Residential	57.3	0.4144	0.0917	0.5387	0.3226			0.4143
Commercial	46.1	0.3334	0.0737	0.3096	0.1854			0.2591
Industrial	22.1	0.1598	0.0353	0.0712	0.0426			0.0779
Other Public Authority	12.0	0.0867	0.0192	0.0805	0.0482			0.0674
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0009	0.0002			0.1629	0.0293	0.0295
Public Fire Protection	0.7	0.0048	0.0011			0.8371	0.1507	0.1518
Total	138.4	1.0000	0.2212	1.0000	0.5988	1.0000	0.1800	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	26.97	0.2212
Extra Capacity Maximum Hour	<u>2.71</u>	<u>73.03</u>	<u>0.5988</u>
Total	<u><u>3.71</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	Allocation	Weighted	
	Factor 2	Factor	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.8042	(4)	(5)=(4)X 0.1958	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4566	0.3672	0.4224	0.0827	0.3863	0.0000	0.4497
Commercial	0.3228	0.2596	0.2986	0.0585	0.2417	0.0000	0.3181
Industrial	0.1334	0.1073	0.1234	0.0242	0.0728	0.0000	0.1315
Other Public Authority	0.0840	0.0676	0.0777	0.0152	0.0629	0.0000	0.0828
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0005	0.0004	0.0127	0.0025	0.0385	0.0000	0.0029
Public Fire Protection	0.0027	0.0022	0.0652	0.0128	0.1978	0.0000	0.0150
Total	1.0000	0.8043	1.0000	0.1959	1.0000	0.0000	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.4224	0.0000	0.3863	0.3863	0.3863
Commercial	0.2986	0.0000	0.2417	0.2417	0.2417
Industrial	0.1234	0.0000	0.0728	0.0728	0.0728
Other Public Authority	0.0777	0.0000	0.0629	0.0629	0.0629
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0127	0.0000	0.0385	0.0385	0.0385
Public Fire Protection	0.0652	0.0000	0.1978	0.1978	0.1978
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	9,066	0.6921
Commercial	2,757	0.2105
Industrial	63	0.0048
Other Public Authority	1,212	0.0926
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	13,099	1.0000

MISSOURI-AMERICAN WATER COMPANY
 JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	8,978	0.7674
Commercial	1,745	0.1492
Industrial	15	0.0013
Other Public Authority	493	0.0422
Sales for Resale	0	0.0000
Private Fire Protection	467	0.0399
 Total	11,699	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 11,423	0.4208
Commercial	6,466	0.2382
Industrial	1,768	0.0651
Other Public Authority	1,798	0.0662
Sales for Resale	-	0.0000
Private Fire Protection	927	0.0342
Public Fire Protection	4,764	0.1755
Total	<u>27,148</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 51,520	0.6674
Commercial	13,383	0.1734
Industrial	1,545	0.0200
Other Public Authority	3,675	0.0476
Sales for Resale	-	0.0000
Private Fire Protection	3,051	0.0395
Public Fire Protection	4,017	0.0520
Total	<u>\$77,190</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,949	0.8236
Commercial	1,449	0.1334
Industrial	9	0.0008
Other Public Authority	314	0.0289
Sales for Resale	0	0.0000
Private Fire Protection	144	0.0133
Public Fire Protection	0	0.0000
 Total	 10,865	 1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	8,949	0.8347
Commercial	1,449	0.1352
Industrial	9	0.0008
Other Public Authority	314	0.0293
Sales for Resale	0	0.0000
 Total	 10,721	 1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$628,458	0.6031
Commercial	242,950	0.2332
Industrial	70,798	0.0679
Other Public Authority	62,525	0.0600
Sales for Resale	0	0.0000
Private Fire Protection	14,870	0.0143
Public Fire Protection	22,360	0.0215
 Total	 \$1,041,961	 1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$705,890	0.5931
Commercial	283,018	0.2377
Industrial	84,527	0.0710
Other Public Authority	73,138	0.0614
Sales for Resale	0	0.0000
Private Fire Protection	17,081	0.0143
Public Fire Protection	26,794	0.0225
Total	\$1,190,448	1.0000

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Residential	\$9,615,098	0.4440
Commercial	5,649,119	0.2608
Industrial	1,904,107	0.0879
Other Public Authority	1,543,103	0.0713
Sales for Resale	0	0.0000
Private Fire Protection	380,615	0.0176
Public Fire Protection	2,564,803	0.1184
Total	\$21,656,845	1.0000

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$6,013,361	0.4461
Commercial	3,510,894	0.2605
Industrial	1,181,332	0.0876
Other Public Authority	957,858	0.0711
Sales for Resale	0	0.0000
Private Fire Protection	236,119	0.0175
Public Fire Protection	1,579,674	0.1172
Total	<u>\$13,479,239</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$3,176,123	0.5263
Commercial	1,533,037	0.2540
Industrial	512,561	0.0849
Other Public Authority	404,048	0.0669
Sales for Resale	0	0.0000
Private Fire Protection	83,759	0.0139
Public Fire Protection	325,897	0.0540
Total	<u>\$6,035,427</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Interruptible		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	8,798.00	8,798.00	902.00	902.00	2.98	2.98	74.00	74.00	0.00	0.00	9,776.98	9,776.98
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.30	0.00	0.00	1.00	1.30
1	1.7	146.00	248.20	290.00	493.00	2.00	3.40	77.00	130.90	0.00	0.00	515.00	875.50
1-1/2	3.5	2.00	7.00	74.00	259.00	0.00	0.00	34.00	119.00	0.00	0.00	110.00	385.00
2	4.3	3.00	12.90	167.00	718.10	1.98	8.53	110.00	473.00	0.00	0.00	281.98	1,212.53
3	19.0	0.00	0.00	10.00	190.00	1.00	19.04	11.00	209.00	0.00	0.00	22.00	418.04
4	29.3	0.00	0.00	5.00	146.50	1.00	29.30	7.00	205.10	0.00	0.00	13.00	380.90
6	48.4	0.00	0.00	1.00	48.40	0.00	0.00	0.00	0.00	0.00	0.00	1.00	48.40
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,949.00</u>	<u>9,066.10</u>	<u>1,449.00</u>	<u>2,757.00</u>	<u>8.97</u>	<u>63.25</u>	<u>314.00</u>	<u>1,212.30</u>	<u>0.00</u>	<u>0.00</u>	<u>10,720.97</u>	<u>13,098.65</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT

PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	8,798.00	8,798.00	902.00	902.00	2.98	2.98	75.00	75.00	0.00	0.00	0.00	0.00	9,777.98	9,777.98
1	1.17	146.00	170.82	290.00	339.30	2.00	2.34	77.00	90.09	0.00	0.00	0.00	0.00	515.00	602.55
1-1/2	1.58	2.00	3.16	74.00	116.92	0.00	0.00	34.00	53.72	0.00	0.00	0.00	0.00	110.00	173.80
2	2.04	3.00	6.12	167.00	340.68	1.98	4.05	110.00	224.40	0.00	0.00	9.00	18.36	290.98	593.61
3	2.73	0.00	0.00	10.00	27.30	1.00	2.74	11.00	30.03	0.00	0.00	1.00	2.73	23.00	62.80
4	2.88	0.00	0.00	5.00	14.40	1.00	2.88	7.00	20.16	0.00	0.00	25.00	72.00	38.00	109.44
6	4.24	0.00	0.00	1.00	4.24	0.00	0.00	0.00	0.00	0.00	0.00	48.00	203.52	49.00	207.76
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.00	132.62	19.00	132.62
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	38.00	4.00	38.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>8,949.00</u>	<u>8,978.10</u>	<u>1,449.00</u>	<u>1,744.84</u>	<u>8.97</u>	<u>14.99</u>	<u>314.00</u>	<u>493.40</u>	<u>0.00</u>	<u>0.00</u>	<u>106.00</u>	<u>467.23</u>	<u>10,826.97</u>	<u>11,698.56</u>

MISSOURI-AMERICAN WATER COMPANY
JEFFERSON CITY DISTRICT
PSC STAFF STUDY

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

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

JOPLIN WATER

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates				Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)		
	Residential	\$ 8,789,788	46.3%	\$ 8,494,093	49.6%	\$ 8,789,787	46.3%	\$ 295,694	3.5%	
Commercial	4,357,268	23.0%	\$ 3,551,771	20.7%	\$ 4,357,268	23.0%	805,497	22.7%		
Industrial	3,855,571	20.3%	\$ 3,558,284	20.8%	\$ 3,855,571	20.3%	297,287	8.4%		
Public Authority	604,887	3.2%	\$ 479,701	2.8%	\$ 604,887	3.2%	125,186	26.1%		
Sales for Resale	897,568	4.7%	\$ 567,250	3.3%	\$ 897,568	4.7%	330,318	58.2%		
Private Fire Service	461,220	2.4%	\$ 472,700	2.8%	\$ 461,220	2.4%	(11,480)			
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	-		
Total Sales	18,966,302	99.9%	17,123,799	100.0%	18,966,301	99.9%	1,842,502	10.8%		
Other Revenues	228,397		228,397		228,397		-	0.0%		
Total	\$ 19,194,699		\$ 17,352,196		\$ 19,194,698		\$ 1,842,502	10.6%		

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

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

Case No. WR-2008-0311

STAFF - JOPLIN

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Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,373,593	\$8,494,093	1,373,593	\$8,789,787	\$295,694	3.48%
5	Commercial	1,019,707	3,551,771	1,019,707	4,357,268	805,497	22.68%
6	Industrial	1,370,626	3,558,284	1,370,626	3,855,571	297,287	8.35%
7	Other Public Authority	143,250	479,701	143,250	604,887	125,186	26.10%
8	Other Water Utilities	322,906	567,250	322,906	897,568	330,318	58.23%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	472,700	0	461,220	(11,480)	-2.43%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>4,230,081</u>	<u>17,123,799</u>	<u>4,230,081</u>	<u>18,966,301</u>	<u>\$1,842,502</u>	<u>10.76%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		228,423		228,423	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$17,352,222</u>		<u>\$19,194,724</u>	<u>1,842,502</u>	<u>10.62%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

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

Case No. WR-2008-0311
STAFF - JOPLIN
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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	222,384		\$14.53	\$3,231,240	222,384		\$ 10.31	\$2,291,753	(\$939,487)	-29.08%
5	3/4" Monthly	0		\$18.59	0	0		\$ 11.18	0	0	0.00%
6	1" Monthly	27,588		\$26.36	727,220	27,588		\$ 12.84	354,174	(373,046)	-51.30%
7	1-1/2" Monthly	12		\$45.84	550	12		\$ 19.27	231	(319)	-58.00%
8	2" Monthly	408		\$69.20	28,234	408		\$ 22.94	9,359	(18,875)	-66.85%
9	3" Monthly	0		\$123.66	0	0		\$ 67.73	0	0	0.00%
10	4" Monthly	0		\$201.47	0	0		\$ 98.15	0	0	0.00%
11	6" Monthly	0		\$396.04	0	0		\$ 157.70	0	0	0.00%
12	8" Monthly	0		\$629.47	0	0		\$ 353.41	0	0	0.00%
13	10" Monthly	0		\$1,069.31	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,365,076	\$3.2811	4,478,949		1,365,076	\$4.4659	6,096,233	1,617,284	36.11%
19	Second Block		8,458	\$3.2811	27,751		8,458	4.4659	37,772	10,021	36.11%
20	Third Block		59	\$3.2811	195		59	4.4659	265	70	35.90%
21	Fourth Block		0	\$3.2811	0		0	4.4659	0	0	0.00%
22											
23											
24	Total		<u>1,373,593</u>		<u>\$8,494,139</u>		<u>1,373,593</u>		<u>\$8,789,787</u>	<u>\$295,648</u>	<u>3.48%</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: Joplin**

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	22,392		\$14.53	\$325,356	22,392		\$ 10.31	\$230,758	(\$94,598)	-29.08%
5	3/4" Monthly	132		\$18.59	2,454	132		\$ 11.18	1,476	(978)	-39.85%
6	1" Monthly	7,020		\$26.36	185,047	7,020		\$ 12.84	90,122	(94,925)	-51.30%
7	1-1/2" Monthly	144		\$45.84	6,601	144		\$ 19.27	2,775	(3,826)	-57.96%
8	2" Monthly	4,668		\$69.20	323,026	4,668		\$ 22.94	107,082	(215,944)	-66.85%
9	3" Monthly	0		\$123.66	0	0		\$ 67.73	0	0	0.00%
10	4" Monthly	216		\$201.47	43,518	216		\$ 98.15	21,200	(22,318)	-51.28%
11	6" Monthly	72		\$396.04	28,515	72		\$ 157.70	11,354	(17,161)	-60.18%
12	8" Monthly	12		\$629.47	7,554	12		\$ 353.41	4,241	(3,313)	-43.86%
13	10" Monthly	0		\$1,069.31	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		534,917	\$3.2960	1,763,087		534,917	\$3.8131	2,039,700	276,613	15.69%
19	Second Block		421,041	\$1.8466	777,494		421,041	3.8131	1,605,478	827,984	106.49%
20	Third Block		60,118	\$1.4250	85,668		60,118	3.8131	229,237	143,569	167.59%
21	Fourth Block		3,631	\$0.9597	3,485		3,631	3.8131	13,845	10,360	297.27%
22											
23											
24	Total		<u>1,019,707</u>		<u>\$3,551,805</u>		<u>1,019,707</u>		<u>\$4,357,268</u>	<u>\$805,463</u>	<u>22.68%</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: Joplin**

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	372		\$14.53	\$5,405	372	\$ 10.31	\$3,834	(\$1,571)	-29.07%
5	3/4" Monthly	84		\$18.59	1,562	84	\$ 11.18	939	(623)	-39.88%
6	1" Monthly	204		\$26.36	5,377	204	\$ 12.84	2,619	(2,758)	-51.29%
7	1-1/2" Monthly	0		\$45.84	0	0	\$ 19.27	0	0	0.00%
8	2" Monthly	396		\$69.20	27,403	396	\$ 22.94	9,084	(18,319)	-66.85%
9	3" Monthly	0		\$123.66	0	0	\$ 67.73	0	0	0.00%
10	4" Monthly	168		\$201.47	33,847	168	\$ 98.15	16,489	(17,358)	-51.28%
11	6" Monthly	72		\$396.04	28,515	72	\$ 157.70	11,354	(17,161)	-60.18%
12	8" Monthly	12		\$629.47	7,554	12	\$ 353.41	4,241	(3,313)	-43.86%
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		465,162	\$4.1204	1,916,655		\$2.7776	1,292,022	(624,633)	-32.59%
19	Second Block		296,585	\$2.3083	684,606		2.7776	823,785	139,179	20.33%
20	Third Block		201,052	\$1.7814	358,155		2.7776	558,437	200,282	55.92%
21	Fourth Block		407,826	\$1.1997	489,269		2.7776	1,132,767	643,498	131.52%
22										
23										
24	Total		<u>1,370,626</u>		<u>\$3,558,348</u>		<u>1,370,626</u>	<u>\$3,855,571</u>	<u>\$297,223</u>	<u>8.35%</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: Joplin

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1										
2	Other Public Authority:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	684		\$14.53	\$9,939	684	\$ 10.31	\$7,049	(\$2,890)	-29.08%
5	3/4" Monthly	36		\$18.59	669	36	\$ 11.18	402	(267)	-39.91%
6	1" Monthly	636		\$26.36	16,765	636	\$ 12.84	8,165	(8,600)	-51.30%
7	1-1/2" Monthly	12		\$45.84	550	12	\$ 19.27	231	(319)	-58.00%
8	2" Monthly	756		\$69.20	52,315	756	\$ 22.94	17,342	(34,973)	-66.85%
9	3" Monthly	0		\$123.66	0	0	\$ 67.73	0	0	0.00%
10	4" Monthly	84		\$201.47	16,923	84	\$ 98.15	8,244	(8,679)	-51.29%
11	6" Monthly	0		\$396.04	0	0	\$ 157.70	0	0	0.00%
12	8" Monthly	48		\$629.47	30,215	48	\$ 353.41	16,964	(13,251)	-43.86%
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0	0.00%
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		43,504	\$3.5839	155,913		\$3.8149	165,964	10,051	6.45%
19	Second Block		91,372	\$2.0076	183,438		3.8149	348,578	165,140	90.02%
20	Third Block		8,375	\$1.5492	12,974		3.8149	31,948	18,974	146.25%
21	Fourth Block		0	\$1.0432	0		3.8149	0	0	0.00%
22										
23										
24	Total		<u>143,250</u>		<u>\$479,701</u>		<u>143,250</u>	<u>\$604,887</u>	<u>\$125,186</u>	<u>26.10%</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: Joplin

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		\$14.53	\$0	0	\$ 10.31	\$0	0.00%	
5	3/4" Monthly	0		\$18.59	0	0	\$ 11.18	0	0.00%	
6	1" Monthly	24		\$26.36	633	24	\$ 12.84	308	(325) -51.34%	
7	1-1/2" Monthly	0		\$45.84	0	0	\$ 19.27	0	0.00%	
8	2" Monthly	12		\$69.20	830	12	\$ 22.94	275	(555) -66.87%	
9	3" Monthly	0		\$123.66	0	0	\$ 67.73	0	0.00%	
10	4" Monthly	0		\$201.47	0	0	\$ 98.15	0	0.00%	
11	6" Monthly	24		\$396.04	9,505	24	\$ 157.70	3,785	(5,720) -60.18%	
12	8" Monthly	24		\$629.47	15,107	24	\$ 353.41	8,482	(6,625) -43.85%	
13	10" Monthly	0		\$1,069.31	0	0	0.00	0	0.00%	
14	12" Monthly	0		\$1,763.85	0	0	0.00	0	0.00%	
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		3,065	\$4.5228	13,863		3,065	\$2.7399	8,398	(5,465) -39.42%
19	Second Block		49,193	\$2.5336	124,635		49,193	2.7399	134,782	10,147 8.14%
20	Third Block		72,506	\$1.9552	141,764		72,506	2.7399	198,657	56,893 40.13%
21	Fourth Block		198,142	\$1.3168	260,913		198,142	2.7399	542,881	281,968 108.07%
22										
23										
24	Total		<u>322,906</u>		<u>\$567,250</u>		<u>322,906</u>	<u>\$897,568</u>	<u>\$330,318</u>	<u>58.23%</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: Joplin

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		\$0.00	\$0	0	\$ 10.31	\$0	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0	\$ 11.18	0	0	0.00%
6	1" Monthly	0		0.00	0	0	\$ 12.84	0	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0	\$ 19.27	0	0	0.00%
8	2" Monthly	0		0.00	0	0	\$ 22.94	0	0	0.00%
9	3" Monthly	0		0.00	0	0	\$ 67.73	0	0	0.00%
10	4" Monthly	0		0.00	0	0	\$ 98.15	0	0	0.00%
11	6" Monthly	0		0.00	0	0	\$ 157.70	0	0	0.00%
12	8" Monthly	0		0.00	0	0	\$ 353.41	0	0	0.00%
13	10" Monthly	0		0.00	0	0	0.00	0	0	0.00%
14	12" Monthly	0		0.00	0	0	0.00	0	0	0.00%
15										
16										
17	<u>Volumetric Charges:</u>									
18	First Block		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>0.00%</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: Joplin

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	59.7	\$114.47	\$6,833	111.69	\$6,667	(\$166)	-2.43%
5								
6	2"	35.8	16.40	587	16.00	573	(14)	-2.39%
7								
8	3"	0.0	28.18	0	27.50	0	0	0.00%
9								
10	4"	583.5	44.72	26,092	43.63	25,459	(633)	-2.43%
11								
12	6"	1,994.4	91.73	182,946	89.50	178,503	(4,443)	-2.43%
13								
14	8"	1,391.9	157.82	219,670	153.99	214,335	(5,335)	-2.43%
15								
16	10"	82.7	242.60	20,051	236.71	19,564	(487)	-2.43%
17								
18	12"	47.8	345.91	16,521	337.51	16,119	(402)	-2.43%
19								
20								
21								
22	Total	4,196		\$472,700		\$461,220	(\$11,480)	-2.43%
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	0	0.00	0	0.00	0	0	0.00%
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MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	54,112	19,356	12,900	15,379	1,813	4,367	65	233
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		54,112	19,356	12,900	15,379	1,813	4,367	65	233
Misc Exp Oper SS	2	328,737	117,589	78,371	93,427	11,013	26,529	394	1,414
Misc Exp Oper SS	2	21	8	5	6	1	2	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	17,763	6,354	4,235	5,048	595	1,433	21	76
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		346,521	123,951	82,611	98,481	11,608	27,964	416	1,490
TOTAL SS EXPENSE		400,633	143,306	95,511	113,860	13,421	32,331	481	1,723
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	6,361	2,284	1,516	1,766	213	495	27	60
Fuel for Power Prod	1	979	315	234	315	33	74	2	6
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	411,469	132,493	98,341	132,205	13,825	31,148	741	2,716
Labor & Exp Oper Pump	6	369,367	132,603	88,020	102,573	12,374	28,737	1,551	3,509
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	8,224	2,952	1,960	2,284	276	640	35	78
Rents Oper P	6	1,204	432	287	334	40	94	5	11
TOTAL PUMPING EXPENSE - OPERATION		797,604	271,079	190,358	239,477	26,761	61,187	2,360	6,381
Super & Eng Maint P	6	776	279	185	215	26	60	3	7
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	48,994	17,589	11,675	13,606	1,641	3,812	206	465
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		49,770	17,867	11,860	13,821	1,667	3,872	209	473
TOTAL PUMPING EXPENSES		847,374	288,947	202,218	253,298	28,428	65,060	2,569	6,854

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)			
WATER TREATMENT												
Super & Eng Oper WT	2	(1,115)	(399)	(266)	(317)	(37)	(90)	(1)	(5)			
Chemicals	1	629,552	202,716	150,463	202,275	21,153	47,657	1,133	4,155			
Labor & Exp Oper WT	2	52,399	18,743	12,492	14,892	1,755	4,229	63	225			
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0			
Misc Exp Oper WT	2	171,851	61,471	40,969	48,840	5,757	13,868	206	739			
Misc Exp Oper WT	1	30,934	9,961	7,393	9,939	1,039	2,342	56	204			
Misc Exp Oper WT	2	6,715	2,402	1,601	1,908	225	542	8	29			
Rents Oper WT	2	246	88	59	70	8	20	0	1			
TOTAL WT EXPENSE - OPERATION		890,582	294,982	212,711	277,607	29,901	68,568	1,465	5,349			
MAINTENANCE												
Super & Eng Maint WT	2	33,775	12,081	8,052	9,599	1,131	2,726	41	145			
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0			
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0			
WT Equip Maint WT	2	21,212	7,588	5,057	6,028	711	1,712	25	91			
WT Equip Maint WT	2	0	0	0	0	0	0	0	0			
TOTAL WT EXPENSE - MAINTENANCE		54,987	19,669	13,109	15,627	1,842	4,437	66	236			
TOTAL WT EXPENSE		945,569	314,651	225,820	293,235	31,743	73,005	1,531	5,585			
TRANSMISSION AND DISTRIBUTION EXPENSES												
Super & Eng Oper TD	11	17,937	11,220	3,630	1,065	622	124	470	805			
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	98,716	40,602	24,215	10,740	3,406	0	7,048	12,705			
TD Lines Exp	7	0	0	0	0	0	0	0	0			
Meter Expense	9	179,827	133,000	32,495	6,024	6,366	1,942	0	0			
Meter Expense	9	0	0	0	0	0	0	0	0			
Customer Install Exp	10	4,280	3,296	535	31	47	4	367	0			
Customer Install Exp	10	0	0	0	0	0	0	0	0			
Misc Exp Oper TD	11	40,459	25,307	8,189	2,403	1,404	279	1,060	1,817			
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0			
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0			
Rents Oper TD	11	0	0	0	0	0	0	0	0			
TOTAL T & D EXPENSE OPERATION		341,219	213,424	69,065	20,264	11,845	2,349	8,946	15,327			
MAINTENANCE												
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0			
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0			
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0			
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0			
TD Main Maint TD	7	196,650	80,882	48,238	21,396	6,784	0	14,041	25,309			
TD Main Maint TD	7	0	0	0	0	0	0	0	0			
Fire Main Maint TD	8	0	0	0	0	0	0	0	0			
Services Maint TD	10	3,763	2,898	471	27	41	4	323	0			
Services Maint TD	10	0	0	0	0	0	0	0	0			
Meters Maint TD	9	21,016	15,543	3,798	704	744	227	0	0			
Meters Maint TD	9	0	0	0	0	0	0	0	0			
Hydrants Maint TD	8	50,992	0	0	0	0	0	0	50,992			
Hydrants Maint TD	8	0	0	0	0	0	0	0	0			
Misc Plant Maint TD	12	211,459	77,119	40,748	17,170	5,879	169	11,144	59,230			
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		483,880	176,442	93,255	39,297	13,448	400	25,508	135,531			
TOTAL T & D EXPENSE		825,099	389,866	162,319	59,561	25,293	2,749	34,453	150,857			

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)			
CUSTOMER ACCOUNTS												
Supervision CA	13	0	0	0	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	178,075	154,462	21,369	801	1,389	53	0	0	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	0	0	
Cust Rec & Collection CA	13	104,228	89,167	12,341	469	803	31	1,418	0	0	0	
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0	0	0	
Uncollectible Accts	13	207,341	177,380	24,549	933	1,597	62	2,820	0	0	0	
Misc Cust Accts Exp CA	13	12,975	11,100	1,536	58	100	4	176	0	0	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0	0	
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTING EXPENSE		502,619	432,110	59,795	2,262	3,888	151	4,414	0	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES												
Salaries AG	15	389,622	194,655	77,846	60,080	10,637	14,650	6,624	25,131	5	5	
Other Supplies & Exp AG	15	73	36	15	11	2	3	1	4,566	7,853	87,726	
Other Supplies & Exp AG	15	70,798	35,371	14,145	10,917	1,933	2,662	1,204	0	0	0	
Other Supplies & Exp AG	15	121,752	60,827	24,326	18,774	3,324	4,578	2,070	0	0	0	
Mgmt Fees-Coporate/Shared Service Center	15	1,360,087	679,499	271,745	209,725	37,130	51,139	23,121	0	0	0	
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0	0	0	
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0	0	0	
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0	0	0	
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0	0	0	
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0	0	0	
Outside Services AG	15	67,819	33,882	13,550	10,458	1,851	2,550	1,153	4,374	2,521	24	
Outside Services AG	15	39,086	19,527	7,809	6,027	1,067	1,470	664	0	0	0	
Outside Services AG	15	369	184	74	57	10	14	6	0	0	0	
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0	0	0	
Ins Work Comp AG	16	0	0	0	0	0	0	0	0	0	0	
Property Insurance	15	236,679	118,245	47,288	36,496	6,461	8,899	4,024	15,266	7,169	819	
Property Insurance	15	111,149	55,530	22,208	17,139	3,034	4,179	1,890	0	0	0	
Injuries & Damages	16	9,501	4,745	1,884	1,298	263	290	202	19,787	49,042	37,168	
Employee Pension & Benefits	16	229,545	114,635	45,519	31,356	6,358	7,001	4,889	877	2,229	34	
Employee Pension & Benefits	16	568,931	284,124	112,819	77,716	15,759	17,352	12,118	0	0	0	
Employee Pension & Benefits	16	431,189	215,336	85,505	58,900	11,944	13,151	9,184	0	0	0	
Reg Commision Exp	15	13,604	6,797	2,718	2,098	371	512	231	0	0	0	
Rents AG	15	34,563	17,268	6,906	5,330	944	1,300	588	0	0	0	
Goodwill Advertising Exp	15	520	260	104	80	14	20	9	0	0	0	
Misc Exp AG	15	264,608	132,198	52,869	40,803	7,224	9,949	4,498	0	0	0	
Franchise Requirements	15	0	0	0	0	0	0	0	0	0	0	
TOTAL A & G OPERATIONS		3,949,895	1,973,120	787,330	587,264	108,328	139,718	72,477	281,658	0	0	
General Plant Maint AG	15	(61,376)	(30,663)	(12,263)	(9,464)	(1,676)	(2,308)	(1,043)	(3,959)	0	0	
General Plant Maint AG	15	0	0	0	0	0	0	0	0	0	0	
TOTAL A & G EXPENSE - MAINTENANCE		(61,376)	(30,663)	(12,263)	(9,464)	(1,676)	(2,308)	(1,043)	(3,959)	0	0	
TOTAL A & G EXPENSE		3,888,519	1,942,456	775,067	577,800	106,652	137,410	71,433	277,699	0	0	
Total Operation & Maintenance Expenses		7,409,813	3,511,336	1,520,730	1,300,016	209,425	310,706	114,881	442,718	0	0	

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Commercial		Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private (9)				Public (10)	
DEPRECIATION EXPENSE													
Struct & Imp SS	2	134,348	48,056	32,029	38,182	4,501	10,842	161	578				
Struct & Imp P	6	54,034	19,398	12,876	15,005	1,810	4,204	227	513				
Struct & Imp WT	2	155,063	55,466	36,967	44,069	5,195	12,514	186	667				
Struct & Imp TD	7	80,171	32,974	19,666	8,723	2,766	0	5,724	10,318				
Struct & Imp Offices	15	290	145	58	45	8	11	5	19				
Struct & Imp Store,Shop,Gar	15	11,428	5,709	2,283	1,762	312	430	194	737				
Struct & Imp Misc	15	19,218	9,601	3,840	2,963	525	723	327	1,240				
Collect & Impounding	1	1,386	446	331	445	47	105	2	9				
Lake, River & Other Intakes	2	10,616	3,797	2,531	3,017	356	857	13	46				
Wells & Springs	2	67,550	24,163	16,104	19,198	2,263	5,451	81	290				
Supply Mains	2	73,247	26,200	17,462	20,817	2,454	5,911	88	315				
Power Generation Equip Othe	6	28,398	10,195	6,767	7,886	951	2,209	119	270				
Boiler Plant Equipment P	6	8	3	2	2	0	1	0	0				
Pump Equip Electric	6	176,654	63,419	42,097	49,057	5,918	13,744	742	1,678				
Pump Equip Diesel	6	3,621	1,300	863	1,006	121	282	15	34				
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0				
Pump Equip Other	6	9,368	3,363	2,232	2,601	314	729	39	89				
WT Equip Non-Media	2	482,871	172,723	115,116	137,232	16,176	38,968	579	2,076				
WT Equip Filter Media	2	5,264	1,883	1,255	1,496	176	425	6	23				
Dist Reservoirs & Standpipe	5	58,748	19,904	11,814	10,675	1,663	4,400	3,678	6,615				
Elevated Tanks & Standpipes	5	63,721	21,589	12,814	11,578	1,803	4,773	3,989	7,175				
Ground Level Facilities	5	81	27	16	15	2	6	5	9				
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0				
TD Mains 4 & Less "	4	68,622	28,224	16,833	7,466	2,367	0	4,900	8,832				
TD Mains 6 to 8" "	4	324,557	133,490	79,614	35,312	11,197	0	23,173	41,770				
TD Mains 10 to 16" "	3	200,437	68,048	45,359	54,058	6,374	15,353	3,888	7,356				
TD Mains 18 & Grtr "	3	13,030	4,424	2,949	3,514	414	998	253	478				
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0				
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0				
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0				
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0				
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0				
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0				
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0				
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0				
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0				
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0				
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0				
Fire Mains	8	81	0	0	0	0	0	0	81				
Services	10	290,164	223,426	36,300	2,089	3,163	290	24,896	0				
Meters Bronze Case	9	22,284	16,481	4,027	747	789	241	0	0				
Meters Plastic Case	9	180	133	33	6	6	2	0	0				
Meters Other	9	1,483	1,097	268	50	52	16	0	0				
Meters Other-Rem Rdr Unts	9	1,253	927	226	42	44	14	0	0				
Meter Vaults	9	24	18	4	1	1	0	0	0				
Meter Installations	9	0	0	0	0	0	0	0	0				
Meter Installation Other	9	0	0	0	0	0	0	0	0				
Hydrants	8	19,960	0	0	0	0	0	0	19,960				
Utility Plant Acquisition Adjustmen	17	0	0	0	0	0	0	0	0				
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0				
Other P/E TD	7	0	0	0	0	0	0	0	0				
Other P/E CPS	15	0	0	0	0	0	0	0	0				
Office Furniture & Equip	15	3,700	1,849	739	571	101	139	63	239				
Comp & Periph Equip	15	59,610	29,781	11,910	9,192	1,627	2,241	1,013	3,845				

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Computer Software	15	67,622	33,784	13,511	10,427	1,846	2,543	1,150	4,362
Comp Software Personal	15	1,790	894	358	276	49	67	30	115
Data Handling Equipment	15	290	145	58	45	8	11	5	19
Other Office Equipment	15	365	182	73	56	10	14	6	24
Trans Equip Lt Duty Trks	15	24,327	12,154	4,861	3,751	664	915	414	1,569
Trans Equip Hvy Duty Trks	15	958	479	191	148	26	36	16	62
Trans Equip Autos	15	5,026	2,511	1,004	775	137	189	85	324
Trans Equip Other	15	3,241	1,619	648	500	88	122	55	209
Stores Equipment	15	1,126	563	225	174	31	42	19	73
Tools,Shop,Garage Equip	15	87,832	43,881	17,549	13,544	2,398	3,302	1,493	5,665
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	5,918	2,117	1,411	1,682	198	478	7	25
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	19,885	9,935	3,973	3,066	543	748	338	1,283
Comm Equip Non-Telephone	15	3,418	1,708	683	527	93	129	58	220
Remote Control & Instrument	15	16,337	8,162	3,264	2,519	446	614	278	1,054
Comm Equip Telephone	15	188	94	38	29	5	7	3	12
Misc Equipment	15	3,854	1,925	770	594	105	145	66	249
Other Intangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		2,683,647	1,148,413	584,001	526,933	80,145	135,238	78,392	130,526
Amort-Other UP	18	6,737	2,737	1,519	1,376	213	345	204	344
Taxes Other Than Income									
Utility Reg Assessment Fee	19	119,150	51,997	25,772	22,805	3,575	5,636	2,895	6,470
Property Taxes	18	1,140,952	463,455	257,285	232,982	36,054	58,417	34,571	58,189
FUTA	16	110,389	55,128	21,890	15,079	3,058	3,367	2,351	9,516
FICA	16	14,791	7,387	2,933	2,020	410	451	315	1,275
SUTA	16	5,284	2,639	1,048	722	146	161	113	455
Other Taxes & Licenses	15	28,333	14,155	5,661	4,369	773	1,065	482	1,827
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		1,418,899	594,761	314,589	277,978	44,016	69,097	40,727	77,732
Income Taxes	18	1,527,595	620,509	344,473	311,935	48,272	78,213	46,286	77,907
Utility Income Available for Return	18	6,148,008	2,497,321	1,386,376	1,255,423	194,277	314,778	186,285	313,548
Total Cost of Service		19,194,699	8,375,076	4,151,688	3,673,661	576,348	908,376	466,774	1,042,776
Less: Other Water Revenues	19	228,397	99,655	49,401	43,713	6,858	10,809	5,554	12,408
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		228,397	99,655	49,401	43,713	6,858	10,809	5,554	12,408
Total Cost of Service Related to Sales of Water		\$ 18,966,302	\$ 8,275,421	\$ 4,102,287	\$ 3,629,948	\$ 569,490	\$ 897,568	\$ 461,220	\$ 1,030,368
Reallocation of Public Fire	20	0	514,366	254,981	225,623	35,397	0		(1,030,368)
Total		\$ 18,966,302	\$ 8,789,788	\$ 4,357,268	\$ 3,855,571	\$ 604,887	\$ 897,568	\$ 461,220	\$ -
		\$ 228,397	\$ 228,397						495
		\$ 19,194,699	\$ 9,018,185						\$ -

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Commercial		Industrial		Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)					
RATE BASE														
Organization	17	\$ 10,120	\$ 4,170	\$ 2,265	\$ 2,023	\$ 317	\$ 504	\$ 301	\$ 540					
Franchises	17	20,740	8,547	4,642	4,146	649	1,033	616	1,108					
Land & Ld Rights SS	2	146,950	52,564	35,033	41,763	4,923	11,859	176	632					
Land & Ld Rights P	6	12,561	4,509	2,993	3,488	421	977	53	119					
Land & Ld Rights WT	2	338,068	120,927	80,595	96,079	11,325	27,282	406	1,454					
Land & Ld Rights TD	7	26,202	10,777	6,427	2,851	904	0	1,871	3,372					
Land & Land Rights AG	15	369,306	184,505	73,787	56,947	10,082	13,886	6,278	23,820					
Struct & Imp SS	2	5,280,229	1,888,738	1,258,807	1,500,641	176,888	426,114	6,336	22,705					
Struct & Imp P	6	2,740,696	983,910	653,108	761,091	91,813	213,226	11,511	26,037					
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0					
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0					
Struct & Imp WT	2	8,808,514	3,150,805	2,099,950	2,503,380	295,085	710,847	10,570	37,877					
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	3,203,934	1,317,778	785,925	348,588	110,536	0	228,761	412,346					
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0					
Struct & Imp Offices	15	(81,348)	(40,641)	(16,253)	(12,544)	(2,221)	(3,059)	(1,383)	(5,247)					
Struct & Imp Leasehold	15	3,756	1,876	750	579	103	141	64	242					
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0					
Struct & Imp Store,Shop,Gar	15	458,697	229,165	91,648	70,731	12,522	17,247	7,798	29,586					
Struct & Imp Misc	15	774,548	386,964	154,755	119,435	21,145	29,123	13,167	49,958					
Collect & Impounding	1	24,396	7,856	5,831	7,838	820	1,847	44	161					
Lake, River & Other Intakes	2	534,664	191,249	127,464	151,952	17,911	43,147	642	2,299					
Wells & Springs	2	3,150,613	1,126,974	751,106	895,404	105,546	254,254	3,781	13,548					
Supply Mains	2	3,726,159	1,332,847	888,316	1,058,974	124,826	300,701	4,471	16,022					
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	1,362,956	489,301	324,792	378,493	45,659	106,038	5,724	12,948					
Boiler Plant Equipment P	6	335	120	80	93	11	26	1	3					
Pump Equip Steam	6	6,907	2,480	1,646	1,918	231	537	29	66					
Pump Equip Electric	6	5,522,420	1,982,549	1,315,993	1,533,576	185,001	429,644	23,194	52,463					
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0					
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0					
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0					
Pump Equip Diesel	6	101,728	36,520	24,242	28,250	3,408	7,914	427	966					
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	242,845	87,181	57,870	67,438	8,135	18,893	1,020	2,307					
WT Equip Non-Media	2	15,260,849	5,458,806	3,638,186	4,337,133	511,238	1,231,551	18,313	65,622					
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0					
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0					
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0				
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0					
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0					

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential				Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)			
WT Equip Filter Media	2	176,725	63,215	42,131	50,225	5,920	14,262	212	760			
Dist Reservoirs & Standpipe	5	1,756,788	595,200	353,290	319,208	49,717	131,583	109,975	197,814			
Elevated Tanks & Standpipes	5	2,543,319	861,676	511,461	462,121	71,976	190,495	159,212	286,378			
Ground Level Facilities	5	3,336	1,130	671	606	94	250	209	376			
TD Mains Not Classified by	7	(3,456,061)	(1,421,478)	(847,772)	(376,019)	(119,234)	0	(246,763)	(444,795)			
TD Mains 4 & Less "	4	4,769,921	1,961,869	1,170,062	518,967	164,562	0	340,572	613,889			
TD Mains 6 to 8" "	4	21,938,184	9,023,175	5,381,437	2,386,874	756,867	0	1,566,386	2,823,444			
TD Mains 10 to 16" "	3	13,511,487	4,587,150	3,057,650	3,644,048	429,665	1,034,980	262,123	495,872			
TD Mains 18 & Grtr "	3	854,190	289,998	193,303	230,375	27,163	65,431	16,571	31,349			
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0			
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0			
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0			
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0			
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0			
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0			
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0			
Fire Mains	8	5,047	0	0	0	0	0	0	5,047			
Services	10	7,514,690	5,786,311	940,088	54,106	81,910	7,515	644,760	0			
Meters Bronze Case	9	1,257,232	929,849	227,182	42,117	44,506	13,578	0	0			
Meters Plastic Case	9	11,709	8,660	2,116	392	414	126	0	0			
Meters Other	9	44,423	32,855	8,027	1,488	1,573	480	0	0			
Meters Other-Rem Rdr Unts	9	49,666	36,733	8,975	1,664	1,758	536	0	0			
Meter Vault	9	955	706	173	32	34	10	0	0			
Meter Installations	9	2,542,622	1,880,523	459,452	85,178	90,009	27,460	0	0			
Meter Installation Other	9	0	0	0	0	0	0	0	0			
Hydrants	8	876,468	0	0	0	0	0	0	876,468			
Other P/E Intangible	15	85,380	42,656	17,059	13,166	2,331	3,210	1,451	5,507			
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	32,281	16,128	6,450	4,978	881	1,214	549	2,082			
Comp & Periph Equip	15	240,521	120,164	48,056	37,088	6,566	9,044	4,089	15,514			
Computer Software	15	64,954	32,451	12,978	10,016	1,773	2,442	1,104	4,190			
Comp Software Personal	15	6,780	3,387	1,355	1,045	185	255	115	437			
Data Handling Equipment	15	3,503	1,750	700	540	96	132	60	226			
Other Office Equipment	15	20,037	10,010	4,003	3,090	547	753	341	1,292			
Trans Equip Lt Duty Trks	15	(15,766)	(7,877)	(3,150)	(2,431)	(430)	(593)	(268)	(1,017)			
Trans Equip Hvy Duty Trks	15	4,572	2,284	913	705	125	172	78	295			
Trans Equip Autos	15	28,517	14,247	5,698	4,397	779	1,072	485	1,839			
Trans Equip Other	15	61,071	30,511	12,202	9,417	1,667	2,296	1,038	3,939			
Stores Equipment	15	18,154	9,070	3,627	2,799	496	683	309	1,171			
Tools,Shop,Garage Equip	15	1,435,870	717,361	286,887	221,411	39,199	53,989	24,410	92,614			
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0			
Laboratory Equipment	2	77,525	27,731	18,482	22,033	2,597	6,256	93	333			

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	Private (9)	Public (10)				
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	59,978	29,965	11,984	9,249	1,637	2,255	1,020	3,869		
Comm Equip Non-Telephone	15	33,597	16,785	6,713	5,181	917	1,263	571	2,167		
Remote Control & Instrument	15	218,813	109,319	43,719	33,741	5,974	8,227	3,720	14,113		
Comm Equip Telephone	15	(31,155)	(15,565)	(6,225)	(4,804)	(851)	(1,171)	(530)	(2,009)		
Misc Equipment	15	36,343	18,157	7,261	5,604	992	1,366	618	2,344		
Accum Amortization Reserve	17	0	0	0	0	0	0	0	0		
Total Utility Plant in Service		108,828,521	44,836,585	24,356,913	21,758,877	3,409,696	5,423,307	3,236,681	5,806,461		
Other Rate Base Items											
Add:											
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0	
Cash Working Capital	15	158,627	79,250	31,694	24,460	4,331	5,964	2,697	10,231		
Materials and Supplies	15	414,605	207,137	82,838	63,932	11,319	15,589	7,048	26,742		
Prepayments	15	76,252	38,095	15,235	11,758	2,082	2,867	1,296	4,918		
OPEB Tracker	16	79,409	39,657	15,747	10,847	2,200	2,422	1,691	6,845		
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	(16,534,789)	(6,813,987)	(3,700,486)	(3,305,304)	(517,539)	(823,432)	(491,083)	(882,958)		
Deferred Interest & Taxes	17	(10,711,570)	(4,414,238)	(2,397,249)	(2,141,243)	(335,272)	(533,436)	(318,134)	(571,998)		
Pensions & Misc.	16	(5,727,299)	(2,860,213)	(1,135,723)	(782,349)	(158,646)	(174,683)	(121,991)	(493,693)		
Total Other Rate Base Elements		(32,244,765)	(13,724,299)	(7,087,945)	(6,117,899)	(991,527)	(1,504,709)	(918,476)	(1,899,912)		
Total Original Cost Measure of Value		\$ 76,583,756	\$ 31,112,286	\$ 17,268,968	\$ 15,640,978	\$ 2,418,170	\$ 3,918,599	\$ 2,318,206	\$ 3,906,549		

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service					Public Authorities	Sales for Resale	Fire Protection		
			Residential	Commercial	Industrial	Private			Public		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
T&D OP BASIS FOR FACTOR 11		282,823	176,898	57,245	16,795	9,818	1,946	7,416	12,705	0.0	
FACTOR 11			0.6255	0.2024	0.0594	0.0347	0.0069	0.0262	0.0449	1.0000	
T&D Mnt BASIS FOR FACTOR 12		272,421	99,323	52,507	22,127	7,569	231	14,364	76,301	0.0	
FACTOR 12			0.3647	0.1927	0.0812	0.0278	0.0008	0.0527	0.2801	1.0000	
A&G BASIS FOR FACTOR 15		2,448,360	1,223,395	489,232	377,482	66,722	92,075	41,516	157,938	0.0	
FACTOR 15			0.4996	0.1998	0.1542	0.0273	0.0376	0.0170	0.0645	1.0000	
LABOR BASIS FOR FACTOR 16		2,052,267	1,025,064	407,015	280,295	56,767	62,660	43,628	176,837	0.0	
FACTOR 16			0.4994	0.1983	0.1366	0.0277	0.0305	0.0213	0.0862	1.0000	
UPIS BASIS FOR FACTOR 17		108,797,661	44,823,868	24,350,007	21,752,708	3,408,730	5,421,770	3,235,765	5,804,814	0.0	
FACTOR 17			0.4121	0.2238	0.1999	0.0313	0.0498	0.0297	0.0534	1.0000	
RATE BASE BASIS FOR FACTOR 18		76,583,756	31,112,286	17,268,968	15,640,978	2,418,170	3,918,599	2,318,206	3,906,549	0.0	
FACTOR 18			0.4062	0.2255	0.2042	0.0316	0.0512	0.0303	0.0510	1.0000	
TOTAL COS BASIS FOR FACTOR 19		19,061,945	8,316,282	4,123,197	3,648,758	572,402	902,229	463,648	1,035,428	0.0	
FACTOR 19			0.4364	0.2163	0.1914	0.0300	0.0473	0.0243	0.0543	1.0000	
COS w/o Fire Factor 20		16,776,773	8,375,076	4,151,688 #	3,673,661 #	576,348 #				0.0	
FACTOR 20			0.4992	0.2475	0.2190	0.0344				1.0000	

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.3220	0.2390	0.3213	0.0336	0.0757	0.0018	0.0066	1.0000
2	0.3577	0.2384	0.2842	0.0335	0.0807	0.0012	0.0043	1.0000
3	0.3395	0.2263	0.2697	0.0318	0.0766	0.0194	0.0367	1.0000
4	0.4113	0.2453	0.1088	0.0345	-	0.0714	0.1287	1.0000
5	0.3388	0.2011	0.1817	0.0283	0.0749	0.0626	0.1126	1.0000
6	0.3590	0.2383	0.2777	0.0335	0.0778	0.0042	0.0095	1.0000
7	0.4113	0.2453	0.1088	0.0345	-	0.0714	0.1287	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7396	0.1807	0.0335	0.0354	0.0108	-	-	1.0000
10	0.7700	0.1251	0.0072	0.0109	0.0010	0.0858	-	1.0000
11	0.6255	0.2024	0.0594	0.0347	0.0069	0.0262	0.0449	1.0000
12	0.3647	0.1927	0.0812	0.0278	0.0008	0.0527	0.2801	1.0000
13	0.8555	0.1184	0.0045	0.0077	0.0003	0.0136	-	1.0000
14	0.8674	0.1200	0.0045	0.0078	0.0003	-	-	1.0000
15	0.4996	0.1998	0.1542	0.0273	0.0376	0.0170	0.0645	1.0000
16	0.4994	0.1983	0.1366	0.0277	0.0305	0.0213	0.0862	1.0000
17	0.4121	0.2238	0.1999	0.0313	0.0498	0.0297	0.0534	1.0000
18	0.4062	0.2255	0.2042	0.0316	0.0512	0.0303	0.0510	1.0000
19	0.4364	0.2163	0.1914	0.0300	0.0473	0.0243	0.0543	1.0000
20	0.4992	0.2475	0.2190	0.0344	-	-	-	1.0000

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	54,112	35,303	18,512	0	0	0	298
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		54,112	35,303	18,512	0	0	0	298
Misc Exp Oper SS	2	328,737	214,468	112,461	0	0	0	1,808
Misc Exp Oper SS	2	21	14	7	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	17,763	11,589	6,077	0	0	0	98
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		346,521	226,070	118,545	0	0	0	1,906
TOTAL SS EXPENSE		400,633	261,373	137,057	0	0	0	2,203
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	6,361	4,066	2,098	110	0	0	87
Fuel for Power Prod	1	979	971	0	0	0	0	8
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	411,469	408,013	0	0	0	0	3,456
Labor & Exp Oper Pump	6	369,367	236,127	121,817	6,368	0	0	5,054
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	8,224	5,257	2,712	142	0	0	113
Rents Oper P	6	1,204	770	397	21	0	0	16
TOTAL PUMPING EXPENSE - OPERATION		797,604	655,204	127,024	6,641	0	0	8,735
Super & Eng Maint P	6	776	496	256	13	0	0	11
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	48,994	31,321	16,158	845	0	0	670
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		49,770	31,817	16,414	858	0	0	681
TOTAL PUMPING EXPENSES		847,374	687,021	143,439	7,499	0	0	9,416

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WATER TREATMENT									
Super & Eng Oper WT	2	(1,115)	(727)	(381)	0	0	0	0	(6)
Chemicals	1	629,552	624,264	0	0	0	0	0	5,288
Labor & Exp Oper WT	2	52,399	34,185	17,926	0	0	0	0	288
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	171,851	112,116	58,790	0	0	0	0	945
Misc Exp Oper WT	1	30,934	30,674	0	0	0	0	0	260
Misc Exp Oper WT	2	6,715	4,381	2,297	0	0	0	0	37
Rents Oper WT	2	246	160	84	0	0	0	0	1
TOTAL WT EXPENSE - OPERATION		890,582	805,053	78,716	0	0	0	0	6,814
Super & Eng Maint WT	2	33,775	22,035	11,554	0	0	0	0	186
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	21,212	13,839	7,257	0	0	0	0	117
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		54,987	35,874	18,811	0	0	0	0	302
TOTAL WT EXPENSE		945,569	840,926	97,527	0	0	0	0	7,116
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	17,937	1,871	0	3,137	11,406	248	0	1,275
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	98,716	29,486	0	49,476	0	0	0	19,753
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	179,827	0	0	0	179,827	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	4,280	0	0	0	0	3,913	0	367
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	40,459	4,220	0	7,076	25,728	558	0	2,877
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		341,219	35,577	0	59,690	216,961	4,719	0	24,272
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	196,650	58,739	0	98,561	0	0	0	39,350
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	3,763	0	0	0	0	3,440	0	323
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	21,016	0	0	0	21,016	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	50,992	0	0	0	0	0	0	50,992
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	211,459	45,591	0	76,506	16,303	2,664	0	70,395
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		483,880	104,330	0	175,067	37,319	6,105	0	161,059
TOTAL T & D EXPENSE		825,099	139,907	0	234,757	254,281	10,823	0	185,331

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	178,075	0	0	0	0	178,075	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	
Cust Rec & Collection CA	13	104,228	0	0	0	0	102,810	1,418	
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	
Uncollectible Accts	13	207,341	0	0	0	0	204,521	2,820	
Misc Cust Accts Exp CA	13	12,975	0	0	0	0	12,799	176	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTING EXPENSE		502,619	0	0	0	0	498,205	4,414	
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	389,622	137,692	60,158	38,534	40,482	1,714	79,288	31,754
Other Supplies & Exp AG	15	73	26	11	7	8	0	15	6
Other Supplies & Exp AG	15	70,798	25,020	10,931	7,002	7,356	312	14,407	5,770
Other Supplies & Exp AG	15	121,752	43,027	18,799	12,041	12,650	536	24,777	9,923
Mgmt Fees-Coporate/Shared Service Center	15	1,360,087	480,655	209,997	134,513	141,313	5,984	276,778	110,847
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0	0
Outside Services AG	15	67,819	23,967	10,471	6,707	7,046	298	13,801	5,527
Outside Services AG	15	39,086	13,813	6,035	3,866	4,061	172	7,954	3,186
Property Insurance	15	369	130	57	36	38	2	75	30
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	236,679	83,642	36,543	23,408	24,591	1,041	48,164	19,289
Property Insurance	15	111,149	39,280	17,161	10,993	11,548	489	22,619	9,059
Injuries & Damages	16	9,501	2,981	1,167	1,271	1,335	57	1,669	1,020
Employee Pension & Benefits	16	229,545	72,031	28,188	30,713	32,251	1,377	40,331	24,653
Employee Pension & Benefits	16	568,931	178,531	69,865	76,123	79,935	3,414	99,961	61,103
Employee Pension & Benefits	16	431,189	135,307	52,950	57,693	60,582	2,587	75,760	46,310
Reg Commision Exp	15	13,604	4,808	2,100	1,345	1,413	60	2,768	1,109
Rents AG	15	34,563	12,215	5,337	3,418	3,591	152	7,034	2,817
Goodwill Advertising Exp	15	520	184	80	51	54	2	106	42
Misc Exp AG	15	264,608	93,512	40,855	26,170	27,493	1,164	53,848	21,566
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		3,949,895	1,346,822	570,706	433,892	455,748	19,362	769,355	354,011
General Plant Maint AG	15	(61,376)	(21,690)	(9,476)	(6,070)	(6,377)	(270)	(12,490)	(5,002)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(61,376)	(21,690)	(9,476)	(6,070)	(6,377)	(270)	(12,490)	(5,002)
TOTAL A & G EXPENSE		3,888,519	1,325,132	561,230	427,821	449,371	19,092	756,865	349,009
Total Operation & Maintenance Expenses		7,409,813	3,254,359	939,252	670,077	703,651	29,915	1,255,070	557,489

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	134,348	87,649	45,960	0	0	0	0	739
Struct & Imp P	6	54,034	34,543	17,820	932	0	0	0	739
Struct & Imp WT	2	155,063	101,163	53,047	0	0	0	0	853
Struct & Imp TD	7	80,171	23,947	0	40,182	0	0	0	16,042
Struct & Imp Offices	15	290	102	45	29	30	1	59	24
Struct & Imp Store,Shop,Gar	15	11,428	4,039	1,764	1,130	1,187	50	2,326	931
Struct & Imp Misc	15	19,218	6,792	2,967	1,901	1,997	85	3,911	1,566
Collect & Impounding	1	1,386	1,374	0	0	0	0	0	12
Lake, River & Other Intakes	2	10,616	6,926	3,632	0	0	0	0	58
Wells & Springs	2	67,550	44,070	23,109	0	0	0	0	372
Supply Mains	2	73,247	47,786	25,058	0	0	0	0	403
Power Generation Equip Othe	6	28,398	18,154	9,366	490	0	0	0	389
Boiler Plant Equipment P	6	8	5	3	0	0	0	0	0
Pump Equip Electric	6	176,654	112,931	58,260	3,046	0	0	0	2,417
Pump Equip Diesel	6	3,621	2,315	1,194	62	0	0	0	50
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	9,368	5,989	3,090	162	0	0	0	128
WT Equip Non-Media	2	482,871	315,025	165,190	0	0	0	0	2,656
WT Equip Filter Media	2	5,264	3,434	1,801	0	0	0	0	29
Dist Reservoirs & Standpipe	5	58,748	18,118	0	30,337	0	0	0	10,293
Elevated Tanks & Standpipes	5	63,721	19,652	0	32,906	0	0	0	11,164
Ground Level Facilities	5	81	25	0	42	0	0	0	14
TD Mains Not Classified by	7	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	68,622	20,497	0	34,393	0	0	0	13,731
TD Mains 6 to 8" "	4	324,557	96,945	0	162,668	0	0	0	64,944
TD Mains 10 to 16" "	3	200,437	124,111	65,082	0	0	0	0	11,245
TD Mains 18 & Grtr "	3	13,030	8,068	4,231	0	0	0	0	731
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	81	0	0	0	0	0	0	81
Services	10	290,164	0	0	0	0	265,268	0	24,896
Meters Bronze Case	9	22,284	0	0	0	22,284	0	0	0
Meters Plastic Case	9	180	0	0	0	180	0	0	0
Meters Other	9	1,483	0	0	0	1,483	0	0	0
Meters Other-Rem Rdr Unts	9	1,253	0	0	0	1,253	0	0	0
Meter Vaults	9	24	0	0	0	24	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,960	0	0	0	0	0	0	19,960
Utility Plant Acquisition Adjustmen	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	3,700	1,308	571	366	384	16	753	302
Comp & Periph Equip	15	59,610	21,066	9,204	5,895	6,193	262	12,131	4,858

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Computer Software	15	67,622	23,898	10,441	6,688	7,026	298	13,761	5,511
Comp Software Personal	15	1,790	633	276	177	186	8	364	146
Data Handling Equipment	15	290	102	45	29	30	1	59	24
Other Office Equipment	15	365	129	56	36	38	2	74	30
Trans Equip Lt Duty Trks	15	24,327	8,597	3,756	2,406	2,528	107	4,951	1,983
Trans Equip Hvy Duty Trks	15	958	339	148	95	100	4	195	78
Trans Equip Autos	15	5,026	1,776	776	497	522	22	1,023	410
Trans Equip Other	15	3,241	1,145	500	321	337	14	660	264
Stores Equipment	15	1,126	398	174	111	117	5	229	92
Tools,Shop,Garage Equip	15	87,832	31,040	13,561	8,687	9,126	386	17,874	7,158
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	5,918	3,861	2,025	0	0	0	0	33
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	19,885	7,027	3,070	1,967	2,066	87	4,047	1,621
Comm Equip Non-Telephone	15	3,418	1,208	528	338	355	15	696	279
Remote Control & Instrument	15	16,337	5,773	2,522	1,616	1,697	72	3,325	1,331
Comm Equip Telephone	15	188	66	29	19	20	1	38	15
Misc Equipment	15	3,854	1,362	595	381	400	17	784	314
Other Intangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		<u>2,683,647</u>	<u>1,213,387</u>	<u>529,897</u>	<u>337,906</u>	<u>59,563</u>	<u>266,722</u>	<u>67,258</u>	<u>208,913</u>
Amort-Other UP	18	6,737	3,186	1,358	998	220	451	(24)	548
Taxes Other Than Income									
Utility Reg Assessment Fee	19	119,150	54,309	20,410	14,584	6,696	5,552	8,233	9,365
Property Taxes	18	1,140,952	539,556	230,016	168,975	37,309	76,444	(4,107)	92,759
FUTA	16	110,389	34,640	13,556	14,770	15,510	662	19,395	11,856
FICA	16	14,791	4,641	1,816	1,979	2,078	89	2,599	1,589
SUTA	16	5,284	1,658	649	707	742	32	928	568
Other Taxes & Licenses	15	28,333	10,013	4,375	2,802	2,944	125	5,766	2,309
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>1,418,899</u>	<u>644,817</u>	<u>270,822</u>	<u>203,817</u>	<u>65,279</u>	<u>82,904</u>	<u>32,814</u>	<u>118,446</u>
Income Taxes	18	1,527,595	722,400	307,963	226,237	49,952	102,349	(5,499)	124,193
Utility Income Available for Return	18	6,148,008	2,907,393	1,239,438	910,520	201,040	411,917	(22,133)	499,833
Total Cost of Service		<u>19,194,699</u>	<u>8,745,542</u>	<u>3,288,730</u>	<u>2,349,554</u>	<u>1,079,706</u>	<u>894,258</u>	<u>1,327,485</u>	<u>1,509,422</u>
Less: Other Water Revenues	19	228,397	104,103	39,124	27,956	12,836	10,643	15,782	17,952
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>228,397</u>	<u>104,103</u>	<u>39,124</u>	<u>27,956</u>	<u>12,836</u>	<u>10,643</u>	<u>15,782</u>	<u>17,952</u>
Total Cost of Service Related to Sales of Water		<u>18,966,302</u>	<u>8,641,438</u>	<u>3,249,606</u>	<u>2,321,599</u>	<u>1,066,871</u>	<u>883,615</u>	<u>1,311,703</u>	<u>1,491,470</u>
Reallocation of Public Fire	20	0	626,567	235,542	168,259	0	0	0	(1,030,368)
Total		<u>\$ 18,966,302</u>	<u>\$ 9,268,005</u>	<u>\$ 3,485,148</u>	<u>\$ 2,489,858</u>	<u>\$ 1,066,871</u>	<u>\$ 883,615</u>	<u>\$ 1,311,703</u>	<u>\$ 461,103</u>
			4,230,081			30,547	25,276	292,680	
			2.191			34.93	34.96		
						2.91	2.91	4.48	
								10.31	

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	10,120	4,684	1,989	1,493	401	641	73	841
Franchises	17	20,740	9,598	4,075	3,059	821	1,313	149	1,723
Land & Ld Rights SS	2	146,950	95,870	50,272	0	0	0	0	808
Land & Ld Rights P	6	12,561	8,030	4,143	217	0	0	0	172
Land & Ld Rights WT	2	338,068	220,556	115,653	0	0	0	0	1,859
Land & Ld Rights TD	7	26,202	7,827	0	13,132	0	0	0	5,243
Land & Land Rights AG	15	369,306	130,513	57,021	36,524	38,371	1,625	75,154	30,098
Struct & Imp SS	2	5,280,229	3,444,821	1,806,366	0	0	0	0	29,041
Struct & Imp P	6	2,740,696	1,752,059	903,882	47,253	0	0	0	37,502
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	8,808,514	5,746,675	3,013,393	0	0	0	0	48,447
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	3,203,934	957,015	0	1,605,812	0	0	0	641,107
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	(81,348)	(28,748)	(12,560)	(8,045)	(8,452)	(358)	(16,554)	(6,630)
Struct & Imp Leasehold	15	3,756	1,327	580	371	390	17	764	306
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	458,697	162,104	70,823	45,365	47,659	2,018	93,345	37,384
Struct & Imp Misc	15	774,548	273,725	119,590	76,603	80,476	3,408	157,621	63,126
Collect & Impounding	1	24,396	24,191	0	0	0	0	0	205
Lake, River & Other Intakes	2	534,664	348,815	182,909	0	0	0	0	2,941
Wells & Springs	2	3,150,613	2,055,460	1,077,825	0	0	0	0	17,328
Supply Mains	2	3,726,159	2,430,946	1,274,719	0	0	0	0	20,494
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	1,362,956	871,304	449,503	23,499	0	0	0	18,650
Boiler Plant Equipment P	6	335	214	110	6	0	0	0	5
Pump Equip Steam	6	6,907	4,415	2,278	119	0	0	0	95
Pump Equip Electric	6	5,522,420	3,530,347	1,821,294	95,214	0	0	0	75,566
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	101,728	65,032	33,550	1,754	0	0	0	1,392
Pump Equip Diesel Stratman ¹	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	242,845	155,245	80,090	4,187	0	0	0	3,323
WT Equip Non-Media	2	15,260,849	9,956,178	5,220,736	0	0	0	0	83,935
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	176,725	115,295	60,458	0	0	0	0	972
Dist Reservoirs & Standpipe	5	1,756,788	541,793	0	907,205	0	0	0	307,789
Elevated Tanks & Standpipes	5	2,543,319	784,360	0	1,313,370	0	0	0	445,589
Ground Level Facilities	5	3,336	1,029	0	1,723	0	0	0	584

MISSOURI-AMERICAN WATER COMPANY

JOPLIN DISTRICT

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains Not Classified by	7	(3,456,061)	(1,032,325)	0	(1,732,178)	0	0	0	(691,558)
TD Mains 4 & Less "	4	4,769,921	1,424,775	0	2,390,684	0	0	0	954,461
TD Mains 6 to 8" "	4	21,938,184	6,552,936	0	10,995,418	0	0	0	4,389,831
TD Mains 10 to 16" "	3	13,511,487	8,366,313	4,387,180	0	0	0	0	757,994
TD Mains 18 & Grtr "	3	854,190	528,914	277,355	0	0	0	0	47,920
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	5,047	0	0	0	0	0	0	5,047
Services	10	7,514,690	0	0	0	0	6,869,930	0	644,760
Meters Bronze Case	9	1,257,232	0	0	0	1,257,232	0	0	0
Meters Plastic Case	9	11,709	0	0	0	11,709	0	0	0
Meters Other	9	44,423	0	0	0	44,423	0	0	0
Meters Other-Rem Rdr Unts	9	49,666	0	0	0	49,666	0	0	0
Meter Vault	9	955	0	0	0	955	0	0	0
Meter Installations	9	2,542,622	0	0	0	2,542,622	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	876,468	0	0	0	0	0	0	876,468
Other P/E Intangible	15	85,380	30,173	13,183	8,444	8,871	376	17,375	6,958
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	32,281	11,408	4,984	3,193	3,354	142	6,569	2,631
Comp & Periph Equip	15	240,521	85,000	37,136	23,788	24,990	1,058	48,946	19,602
Computer Software	15	64,954	22,955	10,029	6,424	6,749	286	13,218	5,294
Comp Software Personal	15	6,780	2,396	1,047	671	704	30	1,380	553
Data Handling Equipment	15	3,503	1,238	541	346	364	15	713	285
Other Office Equipment	15	20,037	7,081	3,094	1,982	2,082	88	4,078	1,633
Trans Equip Lt Duty Trks	15	(15,766)	(5,572)	(2,434)	(1,559)	(1,638)	(69)	(3,208)	(1,285)
Trans Equip Hvy Duty Trks	15	4,572	1,616	706	452	475	20	930	373
Trans Equip Autos	15	28,517	10,078	4,403	2,820	2,963	125	5,803	2,324
Trans Equip Other	15	61,071	21,582	9,429	6,040	6,345	269	12,428	4,977
Stores Equipment	15	18,154	6,416	2,803	1,795	1,886	80	3,694	1,480
Tools,Shop,Garage Equip	15	1,435,870	507,436	221,698	142,008	149,187	6,318	292,200	117,023
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	77,525	50,577	26,521	0	0	0	0	426
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	59,978	21,196	9,261	5,932	6,232	264	12,206	4,888
Comm Equip Non-Telephone	15	33,597	11,873	5,187	3,323	3,491	148	6,837	2,738
Remote Control & Instrument	15	218,813	77,329	33,785	21,641	22,735	963	44,528	17,833
Comm Equip Telephone	15	(31,155)	(11,010)	(4,810)	(3,081)	(3,237)	(137)	(6,340)	(2,539)
Misc Equipment	15	36,343	12,844	5,611	3,594	3,776	160	7,396	2,962
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		108,828,521	50,375,909	21,385,407	16,050,596	4,305,601	6,888,728	779,303	9,042,977

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
Cash Working Capital	15	158,627	56,059	24,492	15,688	16,481	698	32,281	12,928
Materials and Supplies	15	414,605	146,521	64,015	41,004	43,077	1,824	84,372	33,790
Prepayments	15	76,252	26,947	11,773	7,541	7,923	336	15,517	6,215
OPEB's Contributed to External Func	16	79,409	24,919	9,751	10,625	11,157	476	13,952	8,529
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	(16,534,789)	(7,652,300)	(3,249,086)	(2,438,881)	(654,778)	(1,046,652)	(119,050)	(1,374,041)
Deferred Income Taxes	17	(10,711,570)	(4,957,315)	(2,104,824)	(1,579,957)	(424,178)	(678,042)	(77,123)	(890,131)
Pensions	16	(5,727,299)	(1,797,226)	(703,312)	(766,313)	(804,686)	(34,364)	(1,006,286)	(615,112)
		0							
Total Other Rate Base Elements		<u>(32,244,765)</u>	<u>(14,152,395)</u>	<u>(5,947,190)</u>	<u>(4,710,292)</u>	<u>(1,805,003)</u>	<u>(1,755,724)</u>	<u>(1,056,338)</u>	<u>(2,817,823)</u>
Total Original Cost Measure of Value		<u>\$ 76,583,756</u>	<u>\$ 36,223,513</u>	<u>\$ 15,438,217</u>	<u>\$ 11,340,305</u>	<u>\$ 2,500,598</u>	<u>\$ 5,133,004</u>	<u>\$ (277,035)</u>	<u>\$ 6,225,154</u>

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	282,823	29,486	0	49,476	179,827	3,913	0	20,120	0.0
FACTOR 11		0.1043	0.0000	0.1749	0.6359	0.0138	0.0000	0.0711	1.0000
T&D Mnt BASIS FOR FACTOR 12	272,421	58,739	0	98,561	21,016	3,440	0	90,665	0.0
FACTOR 12		0.2156	0.0000	0.3618	0.0771	0.0126	0.0000	0.3329	1.0000
A&G BASIS FOR FACTOR 15	2,448,360	865,306	378,022	242,255	254,281	10,823	498,205	199,468	0.0
FACTOR 15		0.3534	0.1544	0.0989	0.1039	0.0044	0.2035	0.0815	1.0000
LABOR BASIS FOR FACTOR 16	2,052,267	644,142	251,954	274,556	288,385	12,267	360,482	220,480	0.0
FACTOR 16		0.3138	0.1228	0.1338	0.1405	0.0060	0.1757	0.1074	1.0000
UPIS BASIS FOR FACTOR 17	108,797,661	50,361,627	21,379,343	16,046,044	4,304,379	6,886,775	779,081	9,040,413	0.0
FACTOR 17		0.4628	0.1965	0.1475	0.0396	0.0633	0.0072	0.0831	1.0000
RATE BASE BASIS FOR FACTOR 18	76,583,756	36,223,513	15,438,217	11,340,305	2,500,598	5,133,004	(277,035)	6,225,154	0.0
FACTOR 18		0.4729	0.2016	0.1481	0.0327	0.0670	(0.0036)	0.0813	1.0000
TOTAL COS BASIS FOR FACTOR 19	19,061,945	8,686,426	3,266,220	2,333,625	1,071,597	888,646	1,316,484	1,498,949	0.0
FACTOR 19		0.4558	0.1713	0.1224	0.0562	0.0466	0.0691	0.0786	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,383,827	8,745,542	3,288,730	2,349,554				(14,383,827)	0.0
FACTOR 20		0.6081	0.2286	0.1633					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9916	-	-	-	-	-	0.0084	1.0000
2	0.6524	0.3421	-	-	-	-	0.0055	1.0000
3	0.6192	0.3247	-	-	-	-	0.0561	1.0000
4	0.2987	-	0.5012	-	-	-	0.2001	1.0000
5	0.3084	-	0.5164	-	-	-	0.1752	1.0000
6	0.6393	0.3298	0.0172	-	-	-	0.0137	1.0000
7	0.2987	-	0.5012	-	-	-	0.2001	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9142	-	0.0858	1.0000
11	0.1043	-	0.1749	0.6359	0.0138	-	0.0711	1.0000
12	0.2156	-	0.3618	0.0771	0.0126	-	0.3329	1.0000
13	-	-	-	-	-	0.9864	0.0136	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.3534	0.1544	0.0989	0.1039	0.0044	0.2035	0.0815	1.0000
16	0.3138	0.1228	0.1338	0.1405	0.0060	0.1757	0.1074	1.0000
17	0.4628	0.1965	0.1475	0.0396	0.0633	0.0072	0.0831	1.0000
18	0.4729	0.2016	0.1481	0.0327	0.0670	(0.0036)	0.0813	1.0000
19	0.4558	0.1713	0.1224	0.0562	0.0466	0.0691	0.0786	1.0000
20	0.6081	0.2286	0.1633	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	3,763	0.3220
Commercial	2,794	0.2390
Industrial	3,755	0.3213
Other Public Authority	392	0.0336
Sales for Resale	885	0.0757
Private Fire Protection	21	0.0018
Public Fire Protection	77	0.0066
Total	11,687	1.0000

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x 0.6579</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x 0.3421</u>	
Residential	0.3220	0.2118	0.4264	0.1459	0.3577
Commercial	0.2390	0.1572	0.2374	0.0812	0.2384
Industrial	0.3213	0.2114	0.2127	0.0728	0.2842
Other Public Authority	0.0336	0.0221	0.0333	0.0114	0.0335
Sales for Resale	0.0757	0.0498	0.0902	0.0309	0.0807
Private Fire Protection	0.0018	0.0012			0.0012
Public Fire Protection	0.0066	0.0043			0.0043
Total	1.0000	0.6578	1.0000	0.3422	1.0000

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3,763	1.00	3,763	0.4264
Commercial	2,794	0.75	2,095	0.2374
Industrial	3,755	0.50	1,878	0.2127
Other Public Authority	392	0.75	294	0.0333
Sales for Resale	885	0.90	796	0.0902
Total	11,589		8,827	1.0000

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

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

* Ratio of maximum day to average day minus 1.0.

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

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

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.6244	(4)	(5)=(4) X 0.3247	(6)	(7)=(6) X 0.0509	(8)=(3)+(5)+(7)
Residential	0.3220	0.2011	0.4264	0.1385			0.3395
Commercial	0.2390	0.1492	0.2374	0.0771			0.2263
Industrial	0.3213	0.2006	0.2127	0.0691			0.2697
Other Public Authority	0.0336	0.0210	0.0333	0.0108			0.0318
Sales for Resale	0.0757	0.0473	0.0902	0.0293			0.0766
Private Fire Protection	0.0018	0.0011			0.3594	0.0183	0.0194
Public Fire Protection	0.0066	0.0041			0.6406	0.0326	0.0367
Total	1.0000	0.6244	1.0000	0.3248	1.0000	0.0509	1.0000

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3020	(5)	(6)=(5) X 0.5012	(7)	(8)=(7) X 0.1968	(9)=(4)+(6)+(8)
Residential	156.8	0.4245	0.1282	0.5649	0.2831			0.4113
Commercial	116.4	0.3152	0.0952	0.2995	0.1501			0.2453
Industrial	75.7	0.2049	0.0619	0.0935	0.0469			0.1088
Other Public Authority	16.4	0.0443	0.0134	0.0421	0.0211			0.0345
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.9	0.0024	0.0007			0.3594	0.0707	0.0714
Public Fire Protection	3.2	0.0087	0.0026			0.6406	0.1261	0.1287
Total	369.3	1.0000	0.3020	1.0000	0.5012	1.0000	0.1968	1.0000

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.52 and the average daily system sendout for 2008 of 12.61 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours.

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

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

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

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 2.66 . The system demand for fire protection is 6,000 gallons per minute.

	<u>Ratio</u>	<u>Rate of Flow, (GPM)</u>	<u>Weight</u>
Average Hour	1.00	9,208	0.3020
Maximum Hour Extra Capacity	<u>1.66</u>	<u>15,286</u>	<u>0.5012</u>
Subtotal	<u><u>2.66</u></u>	24,494	0.8032
Fire Protection		<u>6,000</u>	<u>0.1968</u>
Total		<u><u>30,494</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	<u>Maximum Hour Extra Capacity</u>		
		<u>Factor*</u>	<u>1,000 Gallons Per Hour</u>	<u>Allocation Factor</u>
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	156.8	3.5	548.8	0.5649
Commercial	116.4	2.5	291.0	0.2995
Industrial	75.7	1.2	90.8	0.0935
Other Public Authority	16.4	2.5	40.9	0.0421
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>365.2</u></u>		<u><u>971.5</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3111	(5)	(6)=(5) X 0.5164	(7)	(8)=(7) X 0.1725	(9)=(4)+(6)+(8)
Residential	156.8	0.3220	0.1002	0.4625	0.2388			0.3388
Commercial	116.4	0.2390	0.0744	0.2453	0.1267			0.2011
Industrial	156.5	0.3213	0.1000	0.1583	0.0817			0.1817
Other Public Authority	16.4	0.0336	0.0105	0.0345	0.0178			0.0283
Sales for Resale	36.9	0.0757	0.0236	0.0994	0.0513			0.0749
Private Fire Protection	0.9	0.0018	0.0006			0.3594	0.0620	0.0626
Public Fire Protection	3.2	0.0066	0.0021			0.6406	0.1105	0.1126
Total	487.0	1.0000	0.3114	1.0000	0.5163	1.0000	0.1725	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	37.59	0.3111
Extra Capacity Maximum Hour	1.66	62.41	0.5164
Total	2.66	100.00	0.8275

Customer Classification (1)	Average Hourly Consumption Thousand Gal. (2)	Maximum Hour Extra Capacity		
		Factor* (3)	1,000 Gallons Per Hour (4)=(2)x(3)	Allocation Factor (5)
Residential	156.8	3.5	548.8	0.4625
Commercial	116.4	2.5	291.0	0.2453
Industrial	156.5	1.2	187.8	0.1583
Other Public Authority	16.4	2.5	40.9	0.0345
Sales for Resale	36.9	3.2	118.0	0.0994
Total	482.9		1,186.4	1.0000

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily w/fire Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.9365		0.0291		0.0344	
Residential	0.3577	0.3350	0.3395	0.0099	0.4113	0.0141	0.3590
Commercial	0.2384	0.2233	0.2263	0.0066	0.2453	0.0084	0.2383
Industrial	0.2842	0.2662	0.2697	0.0078	0.1088	0.0037	0.2777
Other Public Authority	0.0335	0.0314	0.0318	0.0009	0.0345	0.0012	0.0335
Sales for Resale	0.0807	0.0756	0.0766	0.0022	0.0000	0.0000	0.0778
Private Fire Protection	0.0012	0.0011	0.0194	0.0006	0.0714	0.0025	0.0042
Public Fire Protection	0.0043	0.0040	0.0367	0.0011	0.1287	0.0044	0.0095
Total	1.0000	0.9366	1.0000	0.0291	1.0000	0.0343	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(1)	(2)	(3)=(2)X 0.0000	(4)		(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.3395	0.0000	0.4113	0.4113	0.4113
Commercial	0.2263	0.0000	0.2453	0.2453	0.2453
Industrial	0.2697	0.0000	0.1088	0.1088	0.1088
Other Public Authority	0.0318	0.0000	0.0345	0.0345	0.0345
Sales for Resale	0.0766	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0194	0.0000	0.0714	0.0714	0.0714
Public Fire Protection	0.0367	0.0000	0.1287	0.1287	0.1287
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 176,898	0.6255
Commercial	57,245	0.2024
Industrial	16,795	0.0594
Other Public Authority	9,818	0.0347
Sales for Resale	1,946	0.0069
Private Fire Protection	7,416	0.0262
Public Fire Protection	12,705	0.0449
Total	<u>282,823</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	\$ 99,323	0.3646
Commercial	52,507	0.1927
Industrial	22,127	0.0812
Other Public Authority	7,569	0.0278
Sales for Resale	231	0.0008
Private Fire Protection	14,364	0.0527
Public Fire Protection	76,301	0.2801
Total	<u>\$272,421</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

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

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$1,223,395	0.4997
Commercial	489,232	0.1998
Industrial	377,482	0.1542
Other Public Authority	66,722	0.0273
Sales for Resale	92,075	0.0376
Private Fire Protection	41,516	0.0170
Public Fire Protection	157,938	0.0645
 Total	 \$2,448,360	 1.0000

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,025,064	0.4995
Commercial	407,015	0.1983
Industrial	280,295	0.1366
Other Public Authority	56,767	0.0277
Sales for Resale	62,660	0.0305
Private Fire Protection	43,628	0.0213
Public Fire Protection	176,837	0.0862
Total	<u>\$2,052,267</u>	<u>1.0000</u>

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$44,823,868	0.4120
Commercial	24,350,007	0.2238
Industrial	21,752,708	0.1999
Other Public Authority	3,408,730	0.0313
Sales for Resale	5,421,770	0.0498
Private Fire Protection	3,235,765	0.0297
Public Fire Protection	5,804,814	0.0534
Total	<u>\$108,797,661</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$31,112,286	0.4063
Commercial	17,268,968	0.2255
Industrial	15,640,978	0.2042
Other Public Authority	2,418,170	0.0316
Sales for Resale	3,918,599	0.0512
Private Fire Protection	2,318,206	0.0303
Public Fire Protection	3,906,549	0.0510
Total	<u>\$76,583,756</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$8,316,282	0.4363
Commercial	4,123,197	0.2163
Industrial	3,648,758	0.1914
Other Public Authority	572,402	0.0300
Sales for Resale	902,229	0.0473
Private Fire Protection	463,648	0.0243
Public Fire Protection	1,035,428	0.0543
Total	<u>\$19,061,945</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY

JOPLIN 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	18,532.00	18,532.00	1,866.00	1,866.00	31.00	31.00	57.00	57.00	0.00	0.00	20,486.00	20,486.00
3/4	1.3	0.00	0.00	11.00	14.30	7.00	9.10	3.00	3.90	0.00	0.00	21.00	27.30
1	1.7	2,299.00	3,908.30	585.00	994.50	17.00	28.90	53.00	90.10	2.00	3.40	2,956.00	5,025.20
1-1/2	3.5	1.00	3.50	12.00	42.00	0.00	0.00	1.00	3.50	0.00	0.00	14.00	49.00
2	4.3	34.00	146.20	389.00	1,672.70	33.00	141.90	63.00	270.90	1.00	4.30	520.00	2,236.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	18.00	527.40	14.00	410.20	7.00	205.10	0.00	0.00	39.00	1,142.70
6	48.4	0.00	0.00	6.00	290.40	6.00	290.40	0.00	0.00	2.00	96.80	14.00	677.60
8	112.9	0.00	0.00	1.00	112.90	1.00	112.90	4.00	451.60	2.00	225.80	8.00	903.20
Total		<u>20,866.00</u>	<u>22,590.00</u>	<u>2,888.00</u>	<u>5,520.20</u>	<u>109.00</u>	<u>1,024.40</u>	<u>188.00</u>	<u>1,082.10</u>	<u>7.00</u>	<u>330.30</u>	<u>24,058.00</u>	<u>30,547.00</u>

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

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

MISSOURI-AMERICAN WATER COMPANY
 JOPLIN DISTRICT
PSC STAFF STUDY

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

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

MEXICO WATER

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 1,719,253	47.2%	\$ 1,654,663	48.0%	\$ 1,719,253	47.2%	\$ 64,590	3.9%
Commercial	515,787	14.2%	\$ 474,888	13.8%	\$ 515,788	14.2%	40,900	8.6%
Industrial	558,096	15.3%	\$ 528,604	15.3%	\$ 558,096	15.3%	29,492	5.6%
Public Authority	263,539	7.2%	\$ 242,540	7.0%	\$ 263,539	7.2%	20,999	8.7%
Sales for Resale	508,017	13.9%	\$ 411,035	11.9%	\$ 508,017	13.9%	96,982	23.6%
Private Fire Service	79,684	2.2%	\$ 135,410	3.9%	\$ 79,686	2.2%	(55,724)	
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Sales	3,644,376	100.0%	3,447,140	99.9%	3,644,379	100.0%	197,239	5.7%
Other Revenues	51,766		51,766		51,766		-	0.0%
Total	\$ 3,696,142		\$ 3,498,906		\$ 3,696,145		\$ 197,239	5.6%

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

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

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	221,129	\$1,654,663	221,129	\$1,719,253	\$64,590	3.90%
5	Commercial	95,901	474,888	95,901	515,788	40,900	8.61%
6	Industrial	135,322	528,604	135,322	558,096	29,492	5.58%
7	Other Public Authority	51,877	242,540	51,877	263,539	20,999	8.66%
8	Other Water Utilities	109,182	411,035	109,182	508,017	96,982	23.59%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	135,410	0	79,686	(55,724)	-41.15%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>613,411</u>	<u>3,447,140</u>	<u>613,411</u>	<u>3,644,379</u>	<u>\$197,239</u>	<u>5.72%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		53,083		53,083	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$3,500,223</u>		<u>\$3,697,462</u>	<u>\$ 197,239</u>	<u>5.64%</u>
25							
26							
27							
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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: Mexico

Case No. WR-2008-0311
STAFF - MEXICO
Page 1 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	50,772		\$10.00	\$507,720	50,772		\$ 10.72	\$544,220	\$36,500	7.19%
5	3/4" Monthly	36		12.79	\$460	36		\$ 11.21	\$404	(57)	-12.35%
6	1" Monthly	216		18.13	\$3,916	216		\$ 12.60	\$2,722	(1,194)	-30.49%
7	1-1/2" Monthly	0		31.53	\$0	0		\$ 17.33	\$0	0	0.00%
8	2" Monthly	24		47.60	\$1,142	24		\$ 20.63	\$495	(647)	-56.66%
9	3" Monthly	0		85.06	\$0	0		\$ 47.69	\$0	0	0.00%
10	4" Monthly	0		138.59	\$0	0		\$ 65.20	\$0	0	0.00%
11	6" Monthly	0		272.40	\$0	0		\$ 102.36	\$0	0	0.00%
12	8" Monthly	0		432.96	\$0	0		\$ 219.82	\$0	0	0.00%
13	10" Monthly	0		735.50	\$0	0		0.00	\$0	0	0.00%
14	12" Monthly	0		1,213.22	\$0	0		0.00	\$0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		221,108	\$5.1618	1,141,315		221,108	\$5.2974	1,171,300	29,985	2.63%
19	Second Block		21	5.1618	108		21	5.2974	111	3	2.63%
20	Third Block		0	5.1618	0		0	5.2974	0	0	0.00%
21	Fourth Block		0	5.1618	0		0	5.2974	0	0	0.00%
22											
23											
24	Total		<u>221,129</u>		<u>\$1,654,663</u>		<u>221,129</u>		<u>\$1,719,253</u>	<u>\$64,590</u>	<u>3.90%</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: Mexico

Case No. WR-2008-0311
STAFF - MEXICO
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	3,744		\$10.00	\$37,440	3,744		\$ 10.72	\$40,132	\$2,692	7.19%
5	3/4" Monthly	48		12.79	614	48		\$ 11.21	538	(76)	-12.38%
6	1" Monthly	972		18.13	17,622	972		\$ 12.60	12,249	(5,373)	-30.49%
7	1-1/2" Monthly	12		31.53	378	12		\$ 17.33	208	(170)	-44.97%
8	2" Monthly	588		47.60	27,989	588		\$ 20.63	12,131	(15,858)	-56.66%
9	3" Monthly	24		85.06	2,041	24		\$ 47.69	1,144	(897)	-43.95%
10	4" Monthly	0		138.59	0	0		\$ 65.20	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		\$ 102.36	1,228	(2,041)	-62.43%
12	8" Monthly	0		432.96	0	0		\$ 219.82	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		70,587	\$4.5481	321,036		70,587	\$4.6731	329,863	8,827	2.75%
19	Second Block		25,314	2.5480	64,499		25,314	4.6731	118,295	53,796	83.41%
20	Third Block		0	1.9664	0		0	4.6731	0	0	0.00%
21	Fourth Block		0	1.3242	0		0	4.6731	0	0	0.00%
22											
23											
24	Total		<u>95,901</u>		<u>\$474,888</u>		<u>95,901</u>		<u>\$515,788</u>	<u>\$40,900</u>	<u>8.61%</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: Mexico

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	156		\$10.00	\$1,560	156		\$ 10.72	\$1,672	\$112	7.18%
5	3/4" Monthly	12		12.79	153	12		\$ 11.21	135	(18)	-11.76%
6	1" Monthly	48		18.13	870	48		\$ 12.60	605	(265)	-30.46%
7	1-1/2" Monthly	0		31.53	0	0		\$ 17.33	0	0	0.00%
8	2" Monthly	60		47.60	2,856	60		\$ 20.63	1,238	(1,618)	-56.65%
9	3" Monthly	60		85.06	5,104	60		\$ 47.69	2,861	(2,243)	-43.95%
10	4" Monthly	36		138.59	4,989	36		\$ 65.20	2,347	(2,642)	-52.96%
11	6" Monthly	36		272.40	9,806	36		\$ 102.36	3,685	(6,121)	-62.42%
12	8" Monthly	0		432.96	0	0		\$ 219.82	0	0	0.00%
13	10" Monthly	0		735.50	0	0		\$ 0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		\$ 0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		11,064	\$6.6176	73,216		11,064	\$4.0315	44,604	(28,612)	-39.08%
19	Second Block		88,097	3.7072	326,593		88,097	\$4.0315	355,163	28,570	8.75%
20	Third Block		36,162	2.8610	103,459		36,162	\$4.0315	145,786	42,327	40.91%
21	Fourth Block		0	1.9266	0		0	\$4.0315	0	0	0.00%
22											
23											
24	Total		<u>135,322</u>		<u>\$528,606</u>		<u>135,322</u>		<u>\$558,096</u>	<u>\$29,490</u>	<u>5.58%</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: Mexico

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	528		\$10.00	\$5,280	528		\$ 10.72	\$5,660	\$380	7.20%
5	3/4" Monthly	24		12.79	307	24		\$ 11.21	269	(38)	-12.38%
6	1" Monthly	252		18.13	4,569	252		\$ 12.60	3,176	(1,393)	-30.49%
7	1-1/2" Monthly	24		31.53	757	24		\$ 17.33	416	(341)	-45.05%
8	2" Monthly	468		47.60	22,277	468		\$ 20.63	9,655	(12,622)	-56.66%
9	3" Monthly	60		85.06	5,104	60		\$ 47.69	2,861	(2,243)	-43.95%
10	4" Monthly	0		138.59	0	0		\$ 65.20	0	0	0.00%
11	6" Monthly	0		272.40	0	0		\$ 102.36	0	0	0.00%
12	8" Monthly	0		432.96	0	0		\$ 219.82	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		31,006	\$4.7836	148,319		31,006	\$4.6553	144,341	(3,978)	-2.68%
19	Second Block		20,871	2.6796	55,926		20,871	\$4.6553	97,161	41,235	73.73%
20	Third Block		0	2.0679	0		0	\$4.6553	0	0	0.00%
21	Fourth Block		0	1.3927	0		0	\$4.6553	0	0	0.00%
22											
23											
24	Total		<u>51,877</u>		<u>\$242,539</u>		<u>51,877</u>		<u>\$263,539</u>	<u>\$21,000</u>	<u>8.66%</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: Mexico

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$10.00	\$0	0		\$ 10.72	\$0	\$0	0.00%
5	3/4" Monthly	0		12.79	0	0		\$ 11.21	0	0	0.00%
6	1" Monthly	0		18.13	0	0		\$ 12.60	0	0	0.00%
7	1-1/2" Monthly	0		31.53	0	0		\$ 17.33	0	0	0.00%
8	2" Monthly	48		47.60	2,285	48		\$ 20.63	990	(1,295)	-56.67%
9	3" Monthly	12		85.06	1,021	12		\$ 47.69	572	(449)	-43.98%
10	4" Monthly	0		138.59	0	0		\$ 65.20	0	0	0.00%
11	6" Monthly	12		272.40	3,269	12		\$ 102.36	1,228	(2,041)	-62.43%
12	8" Monthly	0		432.96	0	0		\$ 219.82	0	0	0.00%
13	10" Monthly	0		735.50	0	0		\$ 0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		\$ 0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,632	\$7.3884	19,450		2,632	\$4.6274	12,181	(7,269)	-37.37%
19	Second Block		49,761	4.1390	205,962		49,761	4.6274	230,265	24,303	11.80%
20	Third Block		54,548	3.1942	174,237		54,548	4.6274	252,414	78,177	44.87%
21	Fourth Block		2,240	2.1511	4,819		2,240	4.6274	10,367	5,548	115.13%
22											
23											
24	Total		<u>109,182</u>		<u>\$411,043</u>		<u>109,182</u>		<u>\$508,017</u>	<u>\$96,974</u>	<u>23.59%</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: Mexico

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$10.00	\$0	0		\$ 10.72	\$0	\$0	0.00%
5	3/4" Monthly	0		12.79	0	0		\$ 11.21	0	0	0.00%
6	1" Monthly	0		18.13	0	0		\$ 12.60	0	0	0.00%
7	1-1/2" Monthly	0		31.53	0	0		\$ 17.33	0	0	0.00%
8	2" Monthly	0		47.60	0	0		\$ 20.63	0	0	0.00%
9	3" Monthly	0		85.06	0	0		\$ 47.69	0	0	0.00%
10	4" Monthly	0		138.59	0	0		\$ 65.20	0	0	0.00%
11	6" Monthly	0		272.40	0	0		\$ 102.36	0	0	0.00%
12	8" Monthly	0		432.96	0	0		\$ 219.82	0	0	0.00%
13	10" Monthly	0		735.50	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,213.22	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.00%
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.00%
20	Third Block		0	0.0000	0		0	0.0000	0	0	0.00%
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22											
23											
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>		<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
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**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009**

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

Case No. WR-2008-0311

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	83.7	\$126.75	\$10,606	74.59	\$6,242	(\$4,364)	-41.15%
5								
6	2"	21.3	18.17	387	10.69	228	(159)	-41.09%
7								
8	3"	0.0	31.21	0	18.37	0	0	0.00%
9								
10	4"	129.7	49.51	6,421	29.13	3,779	(2,642)	-41.15%
11								
12	6"	311.6	101.56	31,647	59.76	18,623	(13,024)	-41.15%
13								
14	8"	191.3	174.77	33,428	102.85	19,671	(13,757)	-41.15%
15								
16	10"	179.9	268.63	48,337	158.08	28,445	(19,892)	-41.15%
17								
18	12"	12.0	383.03	4,584	225.40	2,698	(1,886)	-41.14%
19								
20								
21								
22	Total	<u>929</u>		<u>\$135,410</u>		<u>\$79,686</u>	<u>(\$55,724)</u>	<u>-41.15%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
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MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	76,766	29,302	11,768	15,284	6,364	14,041	0	8
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		76,766	29,302	11,768	15,284	6,364	14,041	0	8
Misc Exp Oper SS	2	134,000	51,148	20,542	26,679	11,109	24,509	0	13
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	4,897	1,869	751	975	406	896	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		138,897	53,017	21,293	27,654	11,515	25,404	0	14
TOTAL SS EXPENSE		215,663	82,319	33,061	42,939	17,878	39,445	0	22
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	1,062	383	166	234	90	189	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(409)	(164)	(213)	(89)	(196)	0	(0)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	66,672	24,029	10,421	14,708	5,640	11,868	0	7
Labor & Exp Oper Pump	6	(99)	(38)	(15)	(20)	(8)	(18)	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	310	118	48	62	26	57	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		66,874	24,083	10,455	14,771	5,659	11,899	0	7
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	47	18	7	9	4	9	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		47	18	7	9	4	9	0	0
TOTAL PUMPING EXPENSES		66,921	24,101	10,462	14,780	5,663	11,908	0	7

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WATER TREATMENT									
Super & Eng Oper WT	2	(55)	(21)	(8)	(11)	(5)	(10)	0	(0)
Chemicals	1	75,338	27,152	11,775	16,620	6,374	13,410	0	8
Labor & Exp Oper WT	2	8,065	3,078	1,236	1,606	669	1,475	0	1
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	150,712	57,527	23,104	30,007	12,494	27,565	0	15
Misc Exp Oper WT	1	1,289	465	201	284	109	229	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		235,349	88,201	36,309	48,505	19,641	42,670	0	24
Super & Eng Maint WT	2	5	2	1	1	0	1	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	13,524	5,162	2,073	2,693	1,121	2,474	0	1
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		13,529	5,164	2,074	2,694	1,122	2,474	0	1
TOTAL WT EXPENSE		248,878	93,365	38,383	51,199	20,762	45,144	0	25
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	90,407	28,532	9,945	9,565	5,379	13,263	5,831	17,892
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	631	496	61	7	19	2	45	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,248	717	247	236	133	328	145	442
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	222	71	24	23	13	32	14	44
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		93,508	29,817	10,277	9,832	5,545	13,624	6,036	18,377
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	16,830	5,344	1,853	1,777	1,001	2,459	1,080	3,316
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	7,134	2,251	785	755	424	1,047	460	1,412
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	32	23	4	2	2	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	65,333	20,743	7,193	6,899	3,887	9,545	4,194	12,871
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		89,329	28,362	9,835	9,433	5,315	13,051	5,735	17,598
TOTAL T & D EXPENSE		182,837	58,178	20,112	19,265	10,860	26,675	11,771	35,975

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	40,350	35,343	3,736	282	940	48	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	38,849	33,503	3,543	268	890	47	598	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	23,686	20,427	2,160	163	542	28	365	0
Misc Cust Accts Exp CA	13	5,571	4,804	508	38	128	7	86	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		108,456	94,077	9,948	752	2,500	130	1,049	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	82,567	36,511	10,882	11,815	5,532	11,881	1,561	4,384
Other Supplies & Exp AG	15	2,929	1,295	386	419	196	421	55	156
Other Supplies & Exp AG	15	26,055	11,522	3,434	3,728	1,746	3,749	492	1,384
Other Supplies & Exp AG	15	22,387	9,900	2,951	3,204	1,500	3,221	423	1,189
Mgmt Fees-Coporate/Shared Service Center	15	249,935	110,521	32,941	35,766	16,746	35,966	4,724	13,272
Mgmt Fees-Call Center	13	19,052	16,430	1,738	131	436	23	293	0
Mgmt Fees-Belleville Lab	2	69,770	26,631	10,696	13,891	5,784	12,761	0	7
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	0	0	0	0	0	0	0	0
Outside Services AG	15	0	0	0	0	0	0	0	0
Outside Services AG	15	27,198	12,027	3,585	3,892	1,822	3,914	514	1,444
Property Insurance	15	14,622	6,466	1,927	2,092	980	2,104	276	776
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	31,915	14,113	4,206	4,567	2,138	4,593	603	1,695
Injuries & Damages	16	2,005	919	241	231	119	254	62	178
Employee Pension & Benefits	16	42,770	19,610	5,150	4,923	2,536	5,423	1,322	3,807
Employee Pension & Benefits	16	111,633	51,184	13,441	12,849	6,620	14,155	3,449	9,935
Employee Pension & Benefits	16	81,636	37,430	9,829	9,396	4,841	10,351	2,523	7,266
Reg Commision Exp	15	2,871	1,270	378	411	192	413	54	152
Rents AG	15	3,934	1,740	519	563	264	566	74	209
Goodwill Advertising Exp	15	1,321	584	174	189	89	190	25	70
Misc Exp AG	15	36,549	16,162	4,817	5,230	2,449	5,259	691	1,941
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		829,149	374,314	107,295	113,298	53,989	115,246	17,142	47,864
General Plant Maint AG	15	2,057	910	271	294	138	296	39	109
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		2,057	910	271	294	138	296	39	109
TOTAL A & G EXPENSE		831,206	375,224	107,566	113,593	54,127	115,542	17,181	47,973
Total Operation & Maintenance Expenses		1,653,961	727,264	219,532	242,528	111,791	238,845	30,001	84,001

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,801	687	276	359	149	329	0	0
Struct & Imp P	6	1,318	503	202	262	109	241	0	0
Struct & Imp WT	2	56,801	21,681	8,708	11,309	4,709	10,389	0	6
Struct & Imp WT Nth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	1,664	525	183	176	99	244	107	329
Struct & Imp Offices	15	2,911	1,287	384	417	195	419	55	155
Struct & Imp Store,Shop,Gar	15	592	262	78	85	40	85	11	31
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	1	0	0	0	0	0	0
Lake, River & Other Intakes	2	191	73	29	38	16	35	0	0
Wells & Springs	2	18,963	7,238	2,907	3,776	1,572	3,468	0	2
Supply Mains	2	15,969	6,095	2,448	3,179	1,324	2,921	0	2
Supply Mains -North Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramac (STL)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	107	41	16	21	9	20	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	23,408	8,935	3,588	4,661	1,941	4,281	0	2
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	844	322	129	168	70	154	0	0
WT Equip Non-Media	2	107,608	41,074	16,496	21,425	8,921	19,682	0	11
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	795	303	122	158	66	145	0	0
Other WT Equip Non Media	2	1,989	759	305	396	165	364	0	0
Dist Reservoirs & Standpipe	5	6,857	2,406	839	806	454	1,118	303	931
Elevated Tanks & Standpipes	5	1,249	438	153	147	83	204	55	170
Ground Level Facilities	5	441	155	54	52	29	72	19	60
TD Mains Not Classified by	4	37,358	11,790	4,109	3,952	2,223	5,480	2,410	7,393
TD Mains 4 & Less "	4	4,419	1,395	486	468	263	648	285	875
TD Mains 6 to 8"	4	27,890	8,802	3,068	2,951	1,659	4,091	1,799	5,519
TD Mains 10 to 16"	3	16,472	5,930	2,383	3,095	1,290	2,845	227	702
TD Mains 18 & Grtr "	3	13	5	2	2	1	2	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains Cl 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains Cl 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	465	0	0	0	0	0	0	465
Services	10	73,110	57,516	7,048	863	2,252	205	5,227	0
Meters Bronze Case	9	11,746	8,602	1,520	746	708	170	0	0

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	Private (9)	Public (10)				
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0	
Meters Other	9	1,556	1,139	201	99	94	23	0	0	0	
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0	
Meter Vault	9	0	0	0	0	0	0	0	0	0	
Meter Installations	9	0	0	0	0	0	0	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	0	
Hydrants	8	9,181	0	0	0	0	0	0	0	9,181	
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	0	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	0	0	
Office Furniture & Equip	15	123	54	16	18	8	18	2	7	7	
Comp & Periph Equip	15	9,355	4,137	1,233	1,339	627	1,346	177	497	497	
Computer Software	15	19,376	8,568	2,554	2,773	1,298	2,788	366	1,029	1,029	
Comp Software Personal	15	255	113	34	36	17	37	5	14	14	
Data Handling Equipment	15	2,401	1,062	316	344	161	346	45	127	127	
Other Office Equipment	15	626	277	83	90	42	90	12	33	33	
Trans Equip Lt Duty Trks	15	2,593	1,147	342	371	174	373	49	138	138	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	3,222	1,425	425	461	216	464	61	171	171	
Trans Equip Other	15	0	0	0	0	0	0	0	0	0	
Stores Equipment	15	443	196	58	63	30	64	8	24	24	
Tools, Shop, Garage Equip	15	2,577	1,140	340	369	173	371	49	137	137	
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	885	338	136	176	73	162	0	0	0	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	620	274	82	89	42	89	12	33	33	
Comm Equip Non-Telephone	15	1,372	607	181	196	92	197	26	73	73	
Remote Control & Instrument	15	234	103	31	33	16	34	4	12	12	
Comm Equip Telephone	15	407	180	54	58	27	59	8	22	22	
Misc Equipment	15	779	344	103	111	52	112	15	41	41	
Other Tangible Property	17	0	0	0	0	0	0	0	0	0	
Total Depreciation Expense		470,988	207,929	61,721	66,138	31,487	64,184	11,339	28,191		
Amort-Other UP, Depr Ciac, COR	18	1,360	592	177	188	91	184	34	93		

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	24,371	10,682	3,205	3,468	1,638	3,397	534	1,448
Property Taxes	18	190,888	83,132	24,911	26,457	12,789	25,789	4,791	13,019
FUTA	16	23,656	10,846	2,848	2,723	1,403	3,000	731	2,105
FICA	16	1,706	782	205	196	101	216	53	152
SUTA	16	1,010	463	122	116	60	128	31	90
Other Taxes & Licenses	15	5,640	2,494	743	807	378	812	107	299
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>247,271</u>	<u>108,399</u>	<u>32,034</u>	<u>33,768</u>	<u>16,369</u>	<u>33,342</u>	<u>6,247</u>	<u>17,113</u>
Income Taxes	18	191,706	83,488	25,018	26,570	12,844	25,899	4,812	13,074
Utility Income Available for Return	18	1,130,856	492,488	147,577	156,737	75,767	152,779	28,384	77,124
Total Cost of Service		<u>3,696,142</u>	<u>1,620,159</u>	<u>486,059</u>	<u>525,929</u>	<u>248,349</u>	<u>515,233</u>	<u>80,816</u>	<u>219,597</u>
Less: Other Water Revenues	19	51,766	22,691	6,807	7,366	3,478	7,216	1,132	3,076
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>51,766</u>	<u>22,691</u>	<u>6,807</u>	<u>7,366</u>	<u>3,478</u>	<u>7,216</u>	<u>1,132</u>	<u>3,076</u>
Total Cost of Service Related to Sales of Water		<u>\$ 3,644,376</u>	<u>\$ 1,597,468</u>	<u>\$ 479,251</u>	<u>\$ 518,563</u>	<u>\$ 244,871</u>	<u>\$ 508,017</u>	<u>\$ 79,684</u>	<u>\$ 216,521</u>
Reallocation of Public Fire	20	0	121,784	36,536	39,533	18,668	0		(216,521)
Total		<u>\$ 3,644,376</u>	<u>\$ 1,719,253</u>	<u>\$ 515,787</u>	<u>\$ 558,096</u>	<u>\$ 263,539</u>	<u>\$ 508,017</u>	<u>\$ 79,684</u>	<u>\$ -</u>
		\$ (51,766)	\$ (22,691)						
		<u>\$ 3,592,610</u>	<u>\$ 1,696,562</u>						

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 2,043	\$ 890	\$ 266	\$ 283	\$ 137	\$ 276	\$ 51	\$ 140
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	9,739	3,912	5,080	2,115	4,667	0	3
Land & Ld Rights P	6	58,808	22,447	9,015	11,709	4,875	10,756	0	6
Land & Ld Rights WT	2	13,920	5,313	2,134	2,771	1,154	2,546	0	1
Land & Ld Rights TD	7	13,167	4,156	1,448	1,393	783	1,932	849	2,606
Land & Land Rights AG	15	2,057	910	271	294	138	296	39	109
Struct & Imp SS	2	44,406	16,950	6,807	8,841	3,681	8,122	0	4
Struct & Imp P	6	45,806	17,484	7,022	9,120	3,797	8,378	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,769,909	1,057,274	424,627	551,489	229,625	506,616	0	277
Struct & Imp WT Nth Pit (STL)	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 (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	56,515	17,836	6,217	5,979	3,363	8,291	3,645	11,184
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	80,042	35,395	10,550	11,454	5,363	11,518	1,513	4,250
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	994	440	131	142	67	143	19	53
Struct & Imp Store,Shop,Gar	15	20,471	9,052	2,698	2,929	1,372	2,946	387	1,087
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	37	13	6	8	3	7	0	0
Lake, River & Other Intakes	2	10,336	3,945	1,585	2,058	857	1,890	0	1
Wells & Springs	2	704,093	268,752	107,937	140,185	58,369	128,779	0	70
Supply Mains	2	692,792	264,439	106,205	137,935	57,432	126,712	0	69
Supply Mains -North 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
Other Sources of Supply	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	4,890	1,867	750	974	405	894	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,102,932	420,989	169,079	219,594	91,433	201,726	0	110
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl 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	30,464	11,628	4,670	6,065	2,525	5,572	0	3
WT Equip Non-Media	2	3,195,821	1,219,845	489,919	636,288	264,934	584,516	0	320
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	0	0	0	0	0	0	0	0
Other WT Equip Non Media	2	21,706	8,285	3,328	4,322	1,799	3,970	0	2
WT Equip Filter Media	2	64,356	24,565	9,866	12,813	5,335	11,771	0	6
Dist Reservoirs & Standpipe	5	178,098	62,495	21,781	20,944	11,790	29,030	7,872	24,186
Elevated Tanks & Standpipes	5	49,993	17,543	6,114	5,879	3,310	8,149	2,210	6,789
Ground Level Facilities	5	17,753	6,230	2,171	2,088	1,175	2,894	785	2,411
TD Mains Not Classified by	7	1,591,884	502,399	175,107	168,421	94,717	233,529	102,677	315,034
TD Mains 4 & Less "	4	349,909	110,431	38,490	37,020	20,820	51,332	22,569	69,247
TD Mains 6 to 8" "	4	1,994,746	629,542	219,422	211,044	118,687	292,629	128,661	394,760
TD Mains 10 to 16" "	3	1,129,724	406,701	163,471	212,275	88,457	195,103	15,590	48,126
TD Mains 18 & Grtr "	3	899	324	130	169	70	155	12	38
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0

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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
TD Mains CI <10 1957-93 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) *	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) *	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) *	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) *	3	0	0	0	0	0	0	0	0
TD Mains DI 16 >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) *	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) *	3	0	0	0	0	0	0	0	0
Fire Mains	8	21,203	0	0	0	0	0	0	21,203
Services	10	2,466,947	1,940,747	237,814	29,110	75,982	6,907	176,387	0
Meters Bronze Case	9	465,167	340,642	60,193	29,538	28,050	6,745	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	3,053	2,236	395	194	184	44	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Vault	9	0	0	0	0	0	0	0	0
Meter Installations	9	732,735	536,582	94,816	46,529	44,184	10,625	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	355,840	0	0	0	0	0	0	355,840
Other P/E Intangible	15	1,197	529	158	171	80	172	23	64
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	10,154	4,490	1,338	1,453	680	1,461	192	539
Comp & Periph Equip	15	38,419	16,989	5,064	5,498	2,574	5,528	726	2,040
Computer Software	15	24,660	10,905	3,250	3,529	1,652	3,549	466	1,309
Comp Software Personal	15	533	236	70	76	36	77	10	28
Data Handling Equipment	15	26,727	11,819	3,523	3,825	1,791	3,846	505	1,419
Other Office Equipment	15	7,802	3,450	1,028	1,116	523	1,123	147	414
Trans Equip Lt Duty Trks	15	(382)	(169)	(50)	(55)	(26)	(55)	(7)	(20)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	(1,803)	(797)	(238)	(258)	(121)	(259)	(34)	(96)
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	7,840	3,467	1,033	1,122	525	1,128	148	416
Tools,Shop,Garage Equip	15	23,597	10,435	3,110	3,377	1,581	3,396	446	1,253
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	20,073	7,662	3,077	3,997	1,664	3,671	0	2
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(4,460)	(1,972)	(588)	(638)	(299)	(642)	(84)	(237)
Comm Equip Non-Telephone	15	26,947	11,916	3,552	3,856	1,805	3,878	509	1,431
Comm Equip Telephone	15	(13,964)	(6,175)	(1,840)	(1,998)	(936)	(2,009)	(264)	(741)
Misc Equipment	15	7,882	3,485	1,039	1,128	528	1,134	149	419
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		18,494,254	8,054,351	2,411,873	2,561,137	1,239,049	2,495,462	466,198	1,266,182
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	70,268	31,073	9,261	10,055	4,708	10,112	1,328	3,731
Materials and Supplies	15	29,107	12,871	3,836	4,165	1,950	4,188	550	1,546
Prepayments	15	15,365	6,794	2,025	2,199	1,029	2,211	290	816
OPEB's Contributed to External Fund	16	16,756	7,683	2,017	1,929	994	2,125	518	1,491
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense	17	(59,930)	(26,100)	(7,815)	(8,300)	(4,015)	(8,085)	(1,510)	(4,105)
Ciac	17	(864,807)	(376,823)	(112,771)	(119,776)	(57,942)	(116,662)	(21,793)	(59,239)
Customer Advances	17	(276,615)	(120,466)	(36,071)	(38,311)	(18,533)	(37,315)	(6,971)	(18,948)
Deferred Income Taxes	17	(4,029,760)	(1,754,960)	(525,481)	(558,122)	(269,994)	(543,615)	(101,550)	(276,039)
Tank Painting Tracker	17	(25,773)	(11,224)	(3,361)	(3,570)	(1,727)	(3,477)	(649)	(1,765)
Pensions	16	(75,902)	(34,801)	(9,139)	(8,736)	(4,501)	(9,624)	(2,345)	(6,755)
Total Other Rate Base Elements		(5,201,291)	(2,265,754)	(677,496)	(718,467)	(348,031)	(700,142)	(132,133)	(359,268)
Total Original Cost Measure of Value		\$ 13,292,963	\$ 5,788,598	\$ 1,734,377	\$ 1,842,670	\$ 891,018	\$ 1,795,320	\$ 334,065	\$ 906,915

MISSOURI-AMERICAN WATER COMPANY
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Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential			Commercial		Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private	Public	(9)	(10)	
T&D OP BASIS FOR FACTOR 11		91,038	29,029	10,006	9,573	5,399	13,264	5,876	17,892	0.0		
	FACTOR 11		0.3190	0.1099	0.1051	0.0593	0.1457	0.0645	0.1965	1.0000		
T&D Mnt BASIS FOR FACTOR 12		7,166	2,275	789	757	426	1,047	460	1,412	0.0		
	FACTOR 12		0.3175	0.1101	0.1056	0.0595	0.1461	0.0642	0.1970	1.0000		
A&G BASIS FOR FACTOR 15		678,394	300,012	89,402	97,090	45,451	97,606	12,820	36,014	0.0		
	FACTOR 15		0.4422	0.1318	0.1431	0.0670	0.1439	0.0189	0.0531	1.0000		
LABOR BASIS FOR FACTOR 16		454,088	208,142	54,677	52,265	26,937	57,592	14,040	40,435	0.0		
	FACTOR 16		0.4585	0.1204	0.1151	0.0593	0.1268	0.0309	0.0890	1.0000		
UPIS BASIS FOR FACTOR 17		18,492,211	8,053,462	2,411,607	2,560,854	1,238,912	2,495,186	466,147	1,266,043	0.0		
	FACTOR 17		0.4355	0.1304	0.1385	0.0670	0.1349	0.0252	0.0685	1.0000		
RATE BASE BASIS FOR FACTOR 18		13,292,963	5,788,598	1,734,377	1,842,670	891,018	1,795,320	334,065	906,915	0.0		
	FACTOR 18		0.4355	0.1305	0.1386	0.0670	0.1351	0.0251	0.0682	1.0000		
TOTAL COS BASIS FOR FACTOR 19		3,668,900	1,608,208	482,476	522,050	246,519	511,422	80,228	217,997	0.0		
	FACTOR 19		0.4383	0.1315	0.1423	0.0672	0.1394	0.0219	0.0594	1.0000		
COS w/o Fire Factor 20		2,880,496	1,620,159	486,059	525,929	248,349				0		
	FACTOR 20		0.5625	0.1687	0.1826	0.0862				1.0000		

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.3804	0.1583	0.2206	0.0846	0.1780	-	0.0001	1.0000
2	0.3817	0.1533	0.1991	0.0829	0.1829	-	0.0001	1.0000
3	0.3600	0.1447	0.1879	0.0783	0.1727	0.0138	0.0426	1.0000
4	0.3156	0.1100	0.1058	0.0595	0.1467	0.0645	0.1979	1.0000
5	0.3509	0.1223	0.1176	0.0662	0.1630	0.0442	0.1358	1.0000
6	0.3817	0.1533	0.1991	0.0829	0.1829	-	0.0001	1.0000
7	0.3156	0.1100	0.1058	0.0595	0.1467	0.0645	0.1979	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7323	0.1294	0.0635	0.0603	0.0145	-	-	1.0000
10	0.7867	0.0964	0.0118	0.0308	0.0028	0.0715	-	1.0000
11	0.3190	0.1099	0.1051	0.0593	0.1457	0.0645	0.1965	1.0000
12	0.3175	0.1101	0.1056	0.0595	0.1461	0.0642	0.1970	1.0000
13	0.8624	0.0912	0.0069	0.0229	0.0012	0.0154	-	1.0000
14	0.8759	0.0926	0.0070	0.0233	0.0012	-	-	1.0000
15	0.4422	0.1318	0.1431	0.0670	0.1439	0.0189	0.0531	1.0000
16	0.4585	0.1204	0.1151	0.0593	0.1268	0.0309	0.0890	1.0000
17	0.4355	0.1304	0.1385	0.0670	0.1349	0.0252	0.0685	1.0000
18	0.4355	0.1305	0.1386	0.0670	0.1351	0.0251	0.0682	1.0000
19	0.4383	0.1315	0.1423	0.0672	0.1394	0.0219	0.0594	1.0000
20	0.5625	0.1687	0.1826	0.0862	-	-	-	1.0000

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		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	76,766	57,283	19,476	0	0	0	8
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		76,766	57,283	19,476	0	0	0	8
Misc Exp Oper SS	2	134,000	99,991	33,996	0	0	0	13
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	4,897	3,654	1,242	0	0	0	0
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		138,897	103,645	35,238	0	0	0	14
TOTAL SS EXPENSE		215,663	160,928	54,714	0	0	0	22
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	1,062	1,062	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(799)	(272)	0	0	0	(0)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	66,672	66,665	0	0	0	0	7
Labor & Exp Oper Pump	6	(99)	(74)	(25)	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	310	231	79	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		66,874	67,085	(218)	0	0	0	7
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	47	35	12	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		47	35	12	0	0	0	0
TOTAL PUMPING EXPENSES		66,921	67,121	(206)	0	0	0	7
WATER TREATMENT								
Super & Eng Oper WT	2	(55)	(41)	(14)	0	0	0	(0)
Chemicals	1	75,338	75,330	0	0	0	0	8
Labor & Exp Oper WT	2	8,065	6,018	2,046	0	0	0	1
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	150,712	112,461	38,236	0	0	0	15
Misc Exp Oper WT	1	1,289	1,289	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		235,349	195,058	40,268	0	0	0	24
Super & Eng Maint WT	2	5	4	1	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	13,524	10,092	3,431	0	0	0	1
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		13,529	10,095	3,432	0	0	0	1
TOTAL WT EXPENSE		248,878	205,153	43,700	0	0	0	25
TRANSMISSION AND DISTRIBUTION EXPENSES								

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	90,407	24,717	0	41,967	0	0	23,723
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	631	0	0	0	586	0	45
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,248	610	0	1,036	14	0	587
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Misc Exp Oper TD	11	222	60	0	102	1	0	58
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		93,508	25,388	0	43,106	602	0	24,413
Super & Eng Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	16,830	4,581	0	7,775	77	0	4,396
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	7,134	1,950	0	3,312	0	0	1,872
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	32	0	0	32	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	65,333	17,784	0	30,184	301	0	17,065
Mat and Sup Maint TD	12	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		89,329	24,315	0	41,271	410	0	23,333
TOTAL T & D EXPENSE		182,837	49,703	0	84,377	602	0	47,746
CUSTOMER ACCOUNTS								
Supervision CA	13	0	0	0	0	0	0	0
Meter Reading Exp CA	14	40,350	0	0	0	0	40,350	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	38,849	0	0	0	0	38,251	598
Cust Rec & Collection CA	13	0	0	0	0	0	0	0
Uncollectible Accts	13	23,686	0	0	0	0	23,321	365
Misc Cust Accts Exp CA	13	5,571	0	0	0	0	5,485	86
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		108,456	0	0	0	0	107,407	1,049
ADMINISTRATIVE AND GENERAL EXPENSES								
Salaries AG	15	82,567	41,201	11,956	10,271	50	13,070	5,945
Other Supplies & Exp AG	15	2,929	1,462	424	364	2	464	211
Other Supplies & Exp AG	15	26,055	13,001	3,773	3,241	16	4,125	1,876
Other Supplies & Exp AG	15	22,387	11,171	3,242	2,785	13	20	3,544
Mgmt Fees-Coporate/Shared Service Center	15	249,935	124,718	36,191	31,092	150	225	39,565
Mgmt Fees-Call Center	13	19,052	0	0	0	0	18,759	293
Mgmt Fees-Belleville Lab	2	69,770	52,062	17,701	0	0	0	7
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	0	0	0	0	0	0	0
Outside Services AG	15	0	0	0	0	0	0	0
Outside Services AG	15	27,198	13,572	3,938	3,383	16	4,305	1,958
Property Insurance	15	14,622	7,296	2,117	1,819	9	2,315	1,053
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0
Property Insurance	15	31,915	15,926	4,621	3,970	19	5,052	2,298
Injuries & Damages	16	2,005	742	168	419	2	430	241
Employee Pension & Benefits	16	42,770	15,825	3,593	8,930	43	9,183	5,132

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Employee Pension & Benefits	16	111,633	41,304	9,377	23,309	112	167	23,968	13,396
Employee Pension & Benefits	16	81,636	30,205	6,857	17,046	82	122	17,527	9,796
Reg Commission Exp	15	2,871	1,433	416	357	2	3	454	207
Rents AG	15	3,934	1,963	570	489	2	4	623	283
Goodwill Advertising Exp	15	1,321	659	191	164	1	1	209	95
Misc Exp AG	15	36,549	18,238	5,292	4,547	22	33	5,786	2,632
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		829,149	390,778	110,427	112,188	539	809	149,378	65,030
General Plant Maint AG	15	2,057	1,026	298	256	1	2	326	148
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		2,057	1,026	298	256	1	2	326	148
TOTAL A & G EXPENSE		831,206	391,804	110,725	112,443	541	811	149,704	65,178
Total Operation & Maintenance Expenses		1,653,961	874,709	208,932	196,820	951	1,413	257,111	114,026
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,801	1,344	457	0	0	0	0	0
Struct & Imp P	6	1,318	983	334	0	0	0	0	0
Struct & Imp WT	2	56,801	42,385	14,410	0	0	0	0	6
Struct & Imp WT Nth 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	1,664	455	0	772	0	0	0	437
Struct & Imp Offices	15	2,911	1,453	422	362	2	3	461	210
Struct & Imp Store,Shop,Gar	15	592	295	86	74	0	1	94	43
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	2	0	0	0	0	0	0
Lake, River & Other Intakes	2	191	143	48	0	0	0	0	0
Wells & Springs	2	18,963	14,150	4,811	0	0	0	0	2
Supply Mains	2	15,969	11,916	4,051	0	0	0	0	2
Supply Mains -North 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 Meramac (STL)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	107	80	27	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	23,408	17,467	5,939	0	0	0	0	2
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	844	630	214	0	0	0	0	0
WT Equip Non-Media	2	107,608	80,297	27,300	0	0	0	0	11
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Other PE Hand Equip	2	795	593	202	0	0	0	0	0
Other WT Equip Non Media	2	1,989	1,484	505	0	0	0	0	0
Dist Reservoirs & Standpipe	5	6,857	2,084	0	3,539	0	0	0	1,234
Elevated Tanks & Standpipes	5	1,249	380	0	645	0	0	0	225
Ground Level Facilities	5	441	134	0	228	0	0	0	79
TD Mains Not Classified by	4	37,358	10,214	0	17,342	0	0	0	9,803
TD Mains 4 & Less "	4	4,419	1,208	0	2,051	0	0	0	1,160
TD Mains 6 to 8" "	4	27,890	7,625	0	12,947	0	0	0	7,318
TD Mains 10 to 16" "	3	16,472	11,600	3,943	0	0	0	0	929
TD Mains 18 & Grtr "	3	13	9	3	0	0	0	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
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

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains DI 12 (STL) *	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) *	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) *	3	0	0	0	0	0	0	0
Fire Mains	8	465	0	0	0	0	0	465
Services	10	73,110	0	0	0	67,883	0	5,227
Meters Bronze Case	9	11,746	0	0	11,746	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	1,556	0	0	1,556	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0
Meter Vault	9	0	0	0	0	0	0	0
Meter Installations	9	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	9,181	0	0	0	0	0	9,181
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0
Office Furniture & Equip	15	123	61	18	15	0	19	9
Comp & Periph Equip	15	9,355	4,668	1,355	1,164	6	1,481	674
Computer Software	15	19,376	9,669	2,806	2,410	12	3,067	1,395
Comp Software Personal	15	255	127	37	32	0	40	18
Data Handling Equipment	15	2,401	1,198	348	299	1	380	173
Other Office Equipment	15	626	312	91	78	0	99	45
Trans Equip Lt Duty Trks	15	2,593	1,294	375	323	2	410	187
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0
Trans Equip Autos	15	3,222	1,608	467	401	2	510	232
Trans Equip Other	15	0	0	0	0	0	0	0
Stores Equipment	15	443	221	64	55	0	70	32
Tools,Shop,Garage Equip	15	2,577	1,286	373	321	2	408	186
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0
Laboratory Equipment	2	885	660	225	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0
Power Operated Equipment	15	620	309	90	77	0	98	45
Comm Equip Non-Telephone	15	1,372	685	199	171	1	217	99
Remote Control & Instrument	15	234	117	34	29	0	37	17
Comm Equip Telephone	15	407	203	59	51	0	64	29
Misc Equipment	15	779	389	113	97	0	123	56
Other Tangible Property	17	0	0	0	0	0	0	0
Total Depreciation Expense		470,988	229,738	69,404	43,480	13,331	67,926	39,530
Amort-Other UP	18	1,360	638	187	148	88	168	127
Taxes Other Than Income								
Utility Reg Assessment Fee	19	24,371	12,132	3,254	2,730	746	1,704	1,825
Property Taxes	18	190,888	89,584	26,304	20,769	12,350	23,556	496
FUTA	16	23,656	8,753	1,987	4,939	24	35	5,079
FICA	16	1,706	631	143	356	2	3	366
SUTA	16	1,010	374	85	211	1	2	217
Other Taxes & Licenses	15	5,640	2,814	817	702	3	5	893
Gross Receipts Tax	19	0	0	0	0	0	0	0
Total Taxes, Other Than Income		247,271	114,288	32,590	29,706	13,126	25,304	8,877
Income Taxes	18	191,706	89,968	26,417	20,858	12,403	23,657	498
Utility Income Available for Return	18	1,130,856	530,711	155,832	123,037	73,166	139,548	2,940
Total Cost of Service		3,696,142	1,840,051	493,362	414,049	113,065	258,014	300,591
Less: Other Water Revenues	19	51,766	25,769	6,911	5,798	1,584	3,618	4,209
Revenue Shift	19	0	0	0	0	0	0	0
Total Other Water Revenues		51,766	25,769	6,911	5,798	1,584	3,618	4,209
Total Cost of Service Related to Sales of Water		3,747,908	1,865,820	500,273	419,847	114,649	261,633	304,799
Reallocation of Public Fire	20	0	145,004	38,887	32,630	0	0	(216,521)
Total		\$ 3,747,908	\$ 2,010,824	\$ 539,160	\$ 452,476	\$ 114,649	\$ 261,633	\$ 88,278
			613,411			5,837	5,027	59,196

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
			3.278			19.64	52.04		
						1.64	4.34	4.75	
								10.72	
RATE BASE									
Organization	17	2,043	957	281	223	133	253	4	191
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	19,040	6,473	0	0	0	0	3
Land & Ld Rights P	6	58,808	43,883	14,920	0	0	0	0	6
Land & Ld Rights WT	2	13,920	10,387	3,532	0	0	0	0	1
Land & Ld Rights TD	7	13,167	3,600	0	6,112	0	0	0	3,455
Land & Land Rights AG	15	2,057	1,026	298	256	1	2	326	148
Struct & Imp SS	2	44,406	33,136	11,266	0	0	0	0	4
Struct & Imp P	6	45,806	34,180	11,621	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,769,909	2,066,906	702,726	0	0	0	0	277
Struct & Imp WT Nth 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	56,515	15,451	0	26,234	0	0	0	14,830
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	80,042	39,941	11,590	9,957	48	72	12,671	5,763
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	994	496	144	124	1	1	157	72
Struct & Imp Store,Shop,Gar	15	20,471	10,215	2,964	2,547	12	18	3,241	1,474
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	37	37	0	0	0	0	0	0
Lake, River & Other Intakes	2	10,336	7,713	2,622	0	0	0	0	1
Wells & Springs	2	704,093	525,394	178,628	0	0	0	0	70
Supply Mains	2	692,792	516,961	175,761	0	0	0	0	69
Supply Mains Nth 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	4,890	3,649	1,241	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,102,932	823,008	279,814	0	0	0	0	110
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl 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	30,464	22,732	7,729	0	0	0	0	3
WT Equip Non-Media	2	3,195,821	2,384,722	810,780	0	0	0	0	320
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	21,706	16,197	5,507	0	0	0	0	2
WT Equip Filter Media	2	64,356	48,022	16,327	0	0	0	0	6
Dist Reservoirs & Standpipe	5	178,098	54,124	0	91,916	0	0	0	32,058
Elevated Tanks & Standpipes	5	49,993	15,193	0	25,801	0	0	0	8,999
Ground Level Facilities	5	17,753	5,395	0	9,162	0	0	0	3,196
TD Mains Not Classified by	7	1,591,884	435,221	0	738,953	0	0	0	417,710
TD Mains 4 & Less	4	349,909	95,665	0	162,428	0	0	0	91,816
TD Mains 6 to 8"	4	1,994,746	545,364	0	925,961	0	0	0	523,421
TD Mains 10 to 16"	3	1,129,724	795,552	270,456	0	0	0	0	63,716
TD Mains 18 & Gtr	3	899	633	215	0	0	0	0	51
TD Mains AC-4 (STL)	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S*	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S*	4	0	0	0	0	0	0	0	0

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	21,203	0	0	0	0	0	0	21,203
Services	10	2,466,947	0	0	0	0	2,290,560	0	176,387
Meters Bronze Case	9	465,167	0	0	0	465,167	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	3,053	0	0	0	3,053	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	0	0	0	0	0	0	0	0
Meter Installations	9	732,735	0	0	0	732,735	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	355,840	0	0	0	0	0	0	355,840
Other P/E Intangible	15	1,197	597	173	149	1	1	189	86
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	10,154	5,067	1,470	1,263	6	9	1,607	731
Comp & Periph Equip	15	38,419	19,171	5,563	4,779	23	35	6,082	2,766
Computer Software	15	24,660	12,305	3,571	3,068	15	22	3,904	1,776
Comp Software Personal	15	533	266	77	66	0	0	84	38
Data Handling Equipment	15	26,727	13,337	3,870	3,325	16	24	4,231	1,924
Other Office Equipment	15	7,802	3,893	1,130	971	5	7	1,235	562
Trans Equip Lt Duty Trks	15	(382)	(191)	(55)	(48)	(0)	(0)	(60)	(28)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	(1,803)	(900)	(261)	(224)	(1)	(2)	(285)	(130)
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	7,840	3,912	1,135	975	5	7	1,241	564
Tools,Shop,Garage Equip	15	23,597	11,775	3,417	2,935	14	21	3,735	1,699
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	20,073	14,978	5,093	0	0	0	0	2
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(4,460)	(2,226)	(646)	(555)	(3)	(4)	(706)	(321)
Comm Equip Non-Telephone	15	26,947	13,447	3,902	3,352	16	24	4,266	1,940
Comm Equip Telephone	15	(13,964)	(6,968)	(2,022)	(1,737)	(8)	(13)	(2,211)	(1,005)
Misc Equipment	15	7,882	3,933	1,141	981	5	7	1,248	568
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		18,494,254	8,667,198	2,542,452	2,018,975	1,201,243	2,291,046	40,959	1,732,381
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	70,268	35,064	10,175	8,741	42	63	11,123	5,059
Materials and Supplies	15	29,107	14,524	4,215	3,621	17	26	4,608	2,096
Prepayments	15	15,365	7,667	2,225	1,911	9	14	2,432	1,106
OPEB's Contributed to External Fund	16	16,756	6,200	1,408	3,499	17	25	3,598	2,011
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	(59,930)	(28,077)	(8,240)	(6,544)	(3,895)	(7,425)	(132)	(5,615)
Accumulated Deferred ITC (3%)	17	(864,807)	(405,162)	(118,911)	(94,437)	(56,212)	(107,150)	(1,903)	(81,032)
Accumulated Deferred ITC (3%)	17	(276,615)	(129,594)	(38,035)	(30,206)	(17,980)	(34,273)	(609)	(25,919)
Accumulated Deferred ITC (3%)	17	(4,029,760)	(1,887,943)	(554,092)	(440,050)	(261,934)	(499,287)	(8,865)	(377,589)
Deferred Income Taxes	17	(25,773)	(12,075)	(3,544)	(2,814)	(1,675)	(3,193)	(57)	(2,415)
Pensions	16	(75,902)	(28,084)	(6,376)	(15,848)	(76)	(114)	(16,296)	(9,108)
Total Other Rate Base Elements		(5,201,291)	(2,427,479)	(711,176)	(572,128)	(341,688)	(651,314)	(6,100)	(491,406)
Total Original Cost Measure of Value		\$ 13,292,963	\$ 6,239,719	\$ 1,831,277	\$ 1,446,847	\$ 859,555	\$ 1,639,733	\$ 34,858	\$ 1,240,974

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	91,038	24,717	0	41,967	0	586	0	23,768	0.0
		0.2715	0.0000	0.4610	0.0000	0.0064	0.0000	0.2611	1.0000
T&D Mnt BASIS FOR FACTOR 12	7,166	1,950	0	3,312	32	0	0	1,872	0.0
		0.2722	0.0000	0.4620	0.0046	0.0000	0.0000	0.2612	1.0000
A&G BASIS FOR FACTOR 15	678,394	338,558	98,208	84,377	410	602	107,407	48,833	0.0
		0.4990	0.1448	0.1244	0.0006	0.0009	0.1583	0.0720	1.0000
LABOR BASIS FOR FACTOR 16	454,088	168,042	38,151	94,801	461	676	97,482	54,475	0.0
		0.3700	0.0840	0.2088	0.0010	0.0015	0.2147	0.1200	1.0000
UPIS BASIS FOR FACTOR 17	18,492,211	8,666,241	2,542,171	2,018,752	1,201,110	2,290,793	40,954	1,732,189	0.0
		0.4685	0.1375	0.1092	0.0650	0.1239	0.0022	0.0937	1.0000
RATE BASE BASIS FOR FACTOR 18	13,292,963	6,239,719	1,831,277	1,446,847	859,555	1,639,733	34,858	1,240,974	0.0
		0.4693	0.1378	0.1088	0.0647	0.1234	0.0026	0.0934	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,668,900	1,826,486	489,693	410,962	112,318	256,308	274,730	298,403	0.0
		0.4978	0.1335	0.1120	0.0306	0.0699	0.0749	0.0813	1.0000
TOTAL COS BASIS FOR FACTOR 20	2,785,940	1,865,820	500,273	419,847					0.0
		0.6697	0.1796	0.1507					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9999	-	-	-	-	-	0.0001	1.0000
2	0.7462	0.2537	-	-	-	-	0.0001	1.0000
3	0.7042	0.2394	-	-	-	-	0.0564	1.0000
4	0.2734	-	0.4642	-	-	-	0.2624	1.0000
5	0.3039	-	0.5161	-	-	-	0.1800	1.0000
6	0.7462	0.2537	-	-	-	-	0.0001	1.0000
7	0.2734	-	0.4642	-	-	-	0.2624	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9285	-	0.0715	1.0000
11	0.2715	-	0.4610	-	0.0064	-	0.2611	1.0000
12	0.2722	-	0.4620	0.0046	-	-	0.2612	1.0000
13	-	-	-	-	-	0.9846	0.0154	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.4990	0.1448	0.1244	0.0006	0.0009	0.1583	0.0720	1.0000
16	0.3700	0.0840	0.2088	0.0010	0.0015	0.2147	0.1200	1.0000
17	0.4685	0.1375	0.1092	0.0650	0.1239	0.0022	0.0937	1.0000
18	0.4693	0.1378	0.1088	0.0647	0.1234	0.0026	0.0934	1.0000
19	0.4978	0.1335	0.1120	0.0306	0.0699	0.0749	0.0813	1.0000
20	0.6697	0.1796	0.1507					1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

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

FACTOR 2.

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

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

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

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

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

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

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

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

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

* Ratio of maximum day to average day minus 1.0.

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

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

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

FACTOR 3.

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

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

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

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

FACTOR 4.

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

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

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

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.34 and the average daily system sendout for 2008 of 2.15 MGD. The system demand for fire protection is 1,500 Gallons per minute for 2 hours.

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

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

MISSOURI-AMERICAN WATER COMPANY
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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 2.70. The system demand for fire protection is 1500 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,563	0.2734
Maximum Hour Extra Capacity	1.70	2,654	0.4642
Subtotal	2.70	4,216	0.7376
Fire Protection		1,500	0.2624
Total		5,716	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	25.2	3.5	88.4	0.4675
Commercial	10.9	2.5	27.4	0.1449
Industrial	15.4	1.2	18.5	0.0981
Other Public Authority	5.9	2.5	14.8	0.0784
Sales for Resale	12.5	3.2	39.9	0.2111
Total	70.0		188.9	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

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

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

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

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

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

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

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

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

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

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

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

FACTOR 11.

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

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

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Operating Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 29,029	0.3190
Commercial	10,006	0.1099
Industrial	9,573	0.1051
Other Public Authority	5,399	0.0593
Sales for Resale	13,264	0.1457
Private Fire Protection	5,876	0.0645
Public Fire Protection	17,892	0.1965
Total	<u>91,038</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:

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 2,275	0.3175
Commercial	789	0.1101
Industrial	757	0.1056
Other Public Authority	426	0.0595
Sales for Resale	1,047	0.1461
Private Fire Protection	460	0.0642
Public Fire Protection	1,412	0.1970
Total	<u>\$7,166</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

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

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

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

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$300,012	0.4422
Commercial	89,402	0.1318
Industrial	97,090	0.1431
Other Public Authority	45,451	0.0670
Sales for Resale	97,606	0.1439
Private Fire Protection	12,820	0.0189
Public Fire Protection	36,014	0.0531
 Total	 \$678,394	 1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$208,142	0.4585
Commercial	54,677	0.1204
Industrial	52,265	0.1151
Other Public Authority	26,937	0.0593
Sales for Resale	57,592	0.1268
Private Fire Protection	14,040	0.0309
Public Fire Protection	40,435	0.0890
Total	<u>\$454,088</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	\$8,053,462	0.4355
Commercial	2,411,607	0.1304
Industrial	2,560,854	0.1385
Other Public Authority	1,238,912	0.0670
Sales for Resale	2,495,186	0.1349
Private Fire Protection	466,147	0.0252
Public Fire Protection	1,266,043	0.0685
Total	<u>\$18,492,211</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$5,788,598	0.4355
Commercial	1,734,377	0.1305
Industrial	1,842,670	0.1386
Other Public Authority	891,018	0.0670
Sales for Resale	1,795,320	0.1351
Private Fire Protection	334,065	0.0251
Public Fire Protection	906,915	0.0682
Total	<u>\$13,292,963</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,608,208	0.4383
Commercial	482,476	0.1315
Industrial	522,050	0.1423
Other Public Authority	246,519	0.0672
Sales for Resale	511,422	0.1394
Private Fire Protection	80,228	0.0219
Public Fire Protection	217,997	0.0594
Total	<u>\$3,668,900</u>	<u>1.0000</u>

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

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

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	4,234.00	4,234.00	316.00	316.00	14.00	14.00	46.00	46.00	0.00	0.00	0.00	0.00	4,610.00	4,610.00
1	1.17	18.00	21.06	81.00	94.77	4.00	4.68	21.00	24.57	0.00	0.00	0.00	0.00	124.00	145.08
1-1/2	1.58	0.00	0.00	1.00	1.58	0.00	0.00	2.00	3.16	0.00	0.00	0.00	0.00	3.00	4.74
2	2.04	2.00	4.08	49.00	99.96	5.00	10.20	39.00	79.56	4.00	8.16	2.00	4.08	101.00	206.04
3	2.73	0.00	0.00	2.00	5.46	5.00	13.65	5.00	13.65	1.00	2.73	1.00	2.73	14.00	38.22
4	2.88	0.00	0.00	0.00	0.00	3.00	8.64	0.00	0.00	0.00	0.00	12.00	34.56	15.00	43.20
6	4.24	0.00	0.00	1.00	4.24	3.00	12.72	0.00	0.00	1.00	4.24	21.00	89.04	26.00	110.24
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	111.68	16.00	111.68
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	1.00	12.16	1.00	12.16
Total		<u>4,254.00</u>	<u>4,259.14</u>	<u>450.00</u>	<u>522.01</u>	<u>34.00</u>	<u>63.89</u>	<u>113.00</u>	<u>166.94</u>	<u>6.00</u>	<u>15.13</u>	<u>67.00</u>	<u>387.25</u>	<u>4,924.00</u>	<u>5,414.36</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT
PSC STAFF STUDY

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

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

PARKVILLE WATER

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates				Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)		
	Residential	\$ 3,804,588	68.7%	\$ 3,331,483	69.1%	\$ 3,804,601	68.7%	\$ 473,118	14.2%	
Commercial	1,193,289	21.5%	\$ 1,061,980	22.0%	\$ 1,193,289	21.5%	131,309	12.4%		
Industrial	16,724	0.3%	\$ 19,341	0.4%	\$ 16,725	0.3%	(2,616)	-13.5%		
Public Authority	57,016	1.0%	\$ 56,074	1.2%	\$ 57,016	1.0%	942	1.7%		
Sales for Resale	362,140	6.5%	\$ 211,136	4.4%	\$ 362,141	6.5%	151,005	71.5%		
Private Fire Service	108,243	2.0%	\$ 142,815	3.0%	\$ 108,244	2.0%	(34,571)			
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	0.0%		
Total Sales	5,542,000	<u>100.0%</u>	4,822,829	<u>100.1%</u>	5,542,016	<u>100.0%</u>	719,187	14.9%		
Other Revenues	38,302		38,302		38,302		-	0.0%		
Total	<u>\$ 5,580,302</u>		<u>\$ 4,861,131</u>		<u>\$ 5,580,318</u>		<u>\$ 719,187</u>	14.8%		

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

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

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

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	476,311	\$3,331,483	476,311	\$3,804,601	\$473,118	14.20%
5	Commercial	191,587	1,061,980	191,587	1,193,289	131,309	12.36%
6	Industrial	3,175	19,341	3,175	16,725	(2,616)	-13.53%
7	Other Public Authority	8,112	56,074	8,112	57,016	942	1.68%
8	Other Water Utilities	64,659	211,136	64,659	362,141	151,005	71.52%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	142,815	0	108,244	(34,571)	-24.21%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	<u>743,845</u>	<u>4,822,828</u>	<u>743,845</u>	<u>5,542,016</u>	<u>\$719,188</u>	<u>14.91%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		38,308		38,308	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$4,861,136</u>		<u>\$5,580,324</u>	<u>719,188</u>	<u>14.79%</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: Parkville Water (Platte County)

Case No. WR-2008-0311
STAFF - PARKVILLE WATER
Page 1 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	56,328		\$11.01	\$620,171	56,328		\$ 9.85	\$555,024	(\$65,147)	-10.50%
5	3/4" Monthly	0		\$14.09	0	0		\$ 10.78	0	0	0.00%
6	1" Monthly	3,960		\$19.97	79,081	3,960		\$ 12.54	49,661	(29,420)	-37.20%
7	1-1/2" Monthly	144		\$34.71	4,998	144		\$ 19.37	2,789	(2,209)	-44.20%
8	2" Monthly	84		\$52.42	4,403	84		\$ 23.25	1,953	(2,450)	-55.64%
9	3" Monthly	0		\$93.66	0	0		\$ 70.93	0	0	0.00%
10	4" Monthly	0		\$152.61	0	0		\$ 103.33	0	0	0.00%
11	6" Monthly	0		\$299.98	0	0		\$ 166.70	0	0	0.00%
12	8" Monthly	0		\$476.82	0	0		\$ 375.05	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		470,550	\$5.5324	2,603,272		470,550	\$6.7082	3,156,533	553,261	21.25%
19	Second Block		5,760	\$3.3950	19,556		5,760	6.7082	38,641	19,085	97.59%
20	Third Block		0	\$2.6198	0		0	6.7082	0	0	0.00%
21	Fourth Block		0	\$1.7642	0		0	6.7082	0	0	0.00%
22											
23											
24	Total		<u>476,311</u>		<u>\$3,331,481</u>		<u>476,311</u>		<u>\$3,804,601</u>	<u>\$473,120</u>	<u>14.20%</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: Parkville Water (Platte County)**

**Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	3,564		\$11.01	\$39,240	3,564		\$ 9.85	\$35,118	(\$4,122)	-10.50%
5	3/4" Monthly	0		\$14.09	0	0		\$ 10.78	0	0	0.00%
6	1" Monthly	1,032		\$19.97	20,609	1,032		\$ 12.54	12,942	(7,667)	-37.20%
7	1-1/2" Monthly	504		\$34.71	17,494	504		\$ 19.37	9,762	(7,732)	-44.20%
8	2" Monthly	828		\$52.42	43,404	828		\$ 23.25	19,248	(24,156)	-55.65%
9	3" Monthly	144		\$93.66	13,487	144		\$ 70.93	10,214	(3,273)	-24.27%
10	4" Monthly	48		\$152.61	7,325	48		\$ 103.33	4,960	(2,365)	-32.29%
11	6" Monthly	48		\$299.98	14,399	48		\$ 166.70	8,001	(6,398)	-44.43%
12	8" Monthly	24		\$476.82	11,444	24		\$ 375.05	9,001	(2,443)	-21.35%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		114,231	\$5.5324	631,970		114,231	\$5.6582	646,343	14,373	2.27%
19	Second Block		77,336	\$3.3950	262,556		77,336	5.6582	437,585	175,029	66.66%
20	Third Block		20	\$2.6198	53		20	5.6582	115	62	116.98%
21	Fourth Block		0	\$1.7642	0		0	5.6582	0	0	0.00%
22											
23											
24	Total		<u>191,587</u>		<u>\$1,061,981</u>		<u>191,587</u>		<u>\$1,193,289</u>	<u>\$131,308</u>	<u>12.36%</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: Parkville Water (Platte County)**

**Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	108		\$11.01	\$1,189	108		\$ 9.85	\$1,064	(\$125)	-10.51%
5	3/4" Monthly	0		\$14.09	0	0		\$ 10.78	0	0	0.00%
6	1" Monthly	0		\$19.97	0	0		\$ 12.54	0	0	0.00%
7	1-1/2" Monthly	12		\$34.71	417	12		\$ 19.37	232	(185)	-44.36%
8	2" Monthly	36		\$52.42	1,887	36		\$ 23.25	837	(1,050)	-55.64%
9	3" Monthly	0		\$93.66	0	0		\$ 70.93	0	0	0.00%
10	4" Monthly	0		\$152.61	0	0		\$ 103.33	0	0	0.00%
11	6" Monthly	0		\$299.98	0	0		\$ 166.70	0	0	0.00%
12	8" Monthly	0		\$476.82	0	0		\$ 375.05	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,371	\$5.5324	13,118		2,371	\$4.5954	10,897	(2,221)	-16.93%
19	Second Block		804	\$3.3950	2,730		804	4.5954	3,695	965	35.35%
20	Third Block		0	\$2.6198	0		0	4.5954	0	0	0.00%
21	Fourth Block		0	\$1.7642	0		0	4.5954	0	0	0.00%
22											
23											
24	Total		<u>3,175</u>		<u>\$19,341</u>		<u>3,175</u>		<u>\$16,725</u>	<u>(\$2,616)</u>	<u>-13.53%</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: Parkville Water (Platte County)

Case No. WR-2008-0311
STAFF - PARKVILLE WATER
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	300		\$11.01	\$3,303	300		\$ 9.85	\$2,956	(\$347)	-10.51%
5	3/4" Monthly	0		\$14.09	0	0		\$ 10.78	0	0	0.00%
6	1" Monthly	60		\$19.97	1,198	60		\$ 12.54	752	(446)	-37.23%
7	1-1/2" Monthly	96		\$34.71	3,332	96		\$ 19.37	1,859	(1,473)	-44.21%
8	2" Monthly	96		\$52.42	5,032	96		\$ 23.25	2,232	(2,800)	-55.64%
9	3" Monthly	12		\$93.66	1,124	12		\$ 70.93	851	(273)	-24.29%
10	4" Monthly	0		\$152.61	0	0		\$ 103.33	0	0	0.00%
11	6" Monthly	12		\$299.98	3,600	12		\$ 166.70	2,000	(1,600)	-44.44%
12	8" Monthly	0		\$476.82	0	0		\$ 375.05	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		5,120	\$5.5324	28,324		5,120	\$5.7155	29,261	937	3.31%
19	Second Block		2,993	\$3.3950	10,161		2,993	5.7155	17,105	6,944	68.34%
20	Third Block		0	\$2.6198	0		0	5.7155	0	0	0.00%
21	Fourth Block		0	\$1.7642	0		0	5.7155	0	0	0.00%
22											
23											
24	Total		<u>8,112</u>		<u>\$56,074</u>		<u>8,112</u>		<u>\$57,016</u>	<u>\$942</u>	<u>1.68%</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: Parkville Water (Platte County)

Case No. WR-2008-0311
STAFF - PARKVILLE WATER
Page 5 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$11.01	\$0	0		\$ 9.85	\$0	\$0	0.00%
5	3/4" Monthly	0		\$14.09	0	0		\$ 10.78	0	0	0.00%
6	1" Monthly	0		\$19.97	0	0		\$ 12.54	0	0	0.00%
7	1-1/2" Monthly	0		\$34.71	0	0		\$ 19.37	0	0	0.00%
8	2" Monthly	0		\$52.42	0	0		\$ 23.25	0	0	0.00%
9	3" Monthly	36		\$93.66	3,372	36		\$ 70.93	2,554	(818)	-24.26%
10	4" Monthly	12		\$152.61	1,831	12		\$ 103.33	1,240	(591)	-32.28%
11	6" Monthly	0		\$299.98	0	0		\$ 166.70	0	0	0.00%
12	8" Monthly	0		\$476.82	0	0		\$ 375.05	0	0	0.00%
13	10" Monthly	0		\$809.98	0	0		0.00	0	0	0.00%
14	12" Monthly	0		\$1,336.09	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		2,109	\$5.5324	11,668		2,109	\$5.5421	11,689	21	0.18%
19	Second Block		39,384	\$3.3950	133,708		39,384	5.5421	218,267	84,559	63.24%
20	Third Block		23,009	\$2.6198	60,280		23,009	5.5421	127,519	67,239	111.54%
21	Fourth Block		157	\$1.7642	277		157	5.5421	872	595	214.80%
22											
23											
24	Total		<u>64,659</u>		<u>\$211,136</u>		<u>64,659</u>		<u>\$362,141</u>	<u>\$151,005</u>	<u>71.52%</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: Parkville Water (Platte County)**

**Case No. WR-2008-0311
STAFF - PARKVILLE WATER
Page 6 of 7**

Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)			Proposed Rate	Total Revenue
1									
2	Miscellaneous:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	0		\$0.00	\$0	0	\$ 9.85	\$0	0.00%
5	3/4" Monthly	0		0.00	0	0	\$ 10.78	0	0.00%
6	1" Monthly	0		0.00	0	0	\$ 12.54	0	0.00%
7	1-1/2" Monthly	0		0.00	0	0	\$ 19.37	0	0.00%
8	2" Monthly	0		0.00	0	0	\$ 23.25	0	0.00%
9	3" Monthly	0		0.00	0	0	\$ 70.93	0	0.00%
10	4" Monthly	0		0.00	0	0	\$ 103.33	0	0.00%
11	6" Monthly	0		0.00	0	0	\$ 166.70	0	0.00%
12	8" Monthly	0		0.00	0	0	\$ 375.05	0	0.00%
13	10" Monthly	0		0.00	0	0	0.00	0	0.00%
14	12" Monthly	0		0.00	0	0	0.00	0	0.00%
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		0	\$0.0000	0	0	\$0.0000	0	0.00%
19	Second Block		0	0.0000	0	0	0.0000	0	0.00%
20	Third Block		0	0.0000	0	0	0.0000	0	0.00%
21	Fourth Block		0	0.0000	0	0	0.0000	0	0.00%
22									
23									
24	Total		<u>0</u>		<u>\$0</u>		<u>0</u>	<u>\$0</u>	<u>0.00%</u>
25									
26									
27									
28									
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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: Parkville Water (Platte County)

**Case No. WR-2008-0311
STAFF - PARKVILLE WATER
Page 7 of 7**

Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	438.3	\$127.06	\$55,692	96.30	\$42,210	(\$13,482)	-24.21%
5								
6	2"	12.3	18.20	223	13.79	169	(54)	-24.22%
7								
8	3"	12.0	31.29	374	23.72	284	(90)	-24.06%
9								
10	4"	111.1	49.65	5,515	37.63	4,180	(1,335)	-24.21%
11								
12	6"	526.7	101.81	53,622	77.16	40,642	(12,980)	-24.21%
13								
14	8"	101.2	175.19	17,733	132.78	13,440	(4,293)	-24.21%
15								
16	10"	35.9	269.28	9,656	204.09	7,319	(2,337)	-24.20%
17								
18	12"	0.0	383.95	0	291.01	0	0	0.00%
19								
20								
21								
22	Total	<u>1,237</u>		<u>\$142,815</u>		<u>\$108,244</u>	<u>(\$34,571)</u>	<u>-24.21%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>		<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
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MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATIONS
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	809	540	187	3	8	69	0	2
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	133,780	85,178	34,261	562	1,445	11,559	147	629
TOTAL SS EXPENSE - OPERATION		134,589	85,718	34,448	564	1,453	11,628	148	631
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	104	69	24	0	1	9	0	0
Rents Oper SS	2	2,743	1,830	635	9	27	235	1	6
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	1,149	767	266	4	11	98	1	3
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5,077	3,388	1,175	16	50	435	3	11
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		9,073	6,054	2,099	29	89	777	5	20
TOTAL SS EXPENSE		143,662	91,772	36,548	593	1,542	12,404	152	651
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(687)	(238)	(3)	(10)	(88)	(9)	(37)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	85,277	54,296	21,839	358	921	7,368	94	401
Labor & Exp Oper Pump	6	73,405	47,053	16,303	228	683	6,027	602	2,510
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	5	3	1	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		157,616	100,665	37,906	582	1,594	13,307	687	2,875
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	7,221	4,629	1,604	22	67	593	59	247
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		7,221	4,629	1,604	22	67	593	59	247
TOTAL PUMPING EXPENSES		164,837	105,294	39,510	605	1,661	13,900	746	3,122

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WATER TREATMENT									
Super & Eng Oper WT	2	(64)	(43)	(15)	(0)	(1)	(5)	(0)	(0)
Chemicals	1	136,927	87,181	35,067	575	1,479	11,830	151	644
Labor & Exp Oper WT	2	10,581	7,061	2,448	34	104	906	5	23
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	64,507	43,046	14,927	206	632	5,522	32	142
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1,508	1,006	349	5	15	129	1	3
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		213,459	138,251	52,777	820	2,229	18,382	189	812
Super & Eng Maint WT	2	5	3	1	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	3,909	2,608	905	13	38	335	2	9
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		3,914	2,612	906	13	38	335	2	9
TOTAL WT EXPENSE		217,373	140,863	53,682	833	2,267	18,717	191	821
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	8,841	4,348	1,395	15	58	554	479	1,991
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	1	1	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	64,829	31,883	10,230	110	428	4,065	3,514	14,599
Misc Exp Oper TD	11	71,812	35,317	11,332	122	474	4,503	3,892	16,172
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	6,165	3,032	973	10	41	387	334	1,388
TOTAL T & D EXPENSE OPERATION		151,648	74,581	23,930	258	1,001	9,508	8,219	34,151
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	7,066	3,475	1,115	12	47	443	383	1,591
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	1	1	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	61,491	30,241	9,703	105	406	3,855	3,333	13,848
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		68,558	33,717	10,819	117	452	4,299	3,716	15,439
TOTAL T & D EXPENSE		220,206	108,298	34,749	374	1,453	13,807	11,935	49,590

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	29,010	26,016	2,660	67	247	20	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	57,979	51,085	5,230	133	487	41	1,003	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	21,701	19,121	1,957	50	182	15	375	0
Misc Cust Accts Exp CA	13	3,863	3,404	348	9	32	3	67	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		112,553	99,626	10,196	259	948	79	1,445	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	62,033	39,391	10,310	143	496	3,474	1,737	6,482
Other Supplies & Exp AG	15	3,739	2,374	621	9	30	209	105	391
Other Supplies & Exp AG	15	26,931	17,101	4,476	62	215	1,508	754	2,814
Other Supplies & Exp AG	15	43,843	27,840	7,287	101	351	2,455	1,228	4,582
Mgmt Fees-Coporate/Shared Service Center	15	286,619	182,003	47,636	659	2,293	16,051	8,025	29,952
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	16,491	10,472	2,741	38	132	923	462	1,723
Outside Services AG	15	80,481	51,105	13,376	185	644	4,507	2,253	8,410
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	41,599	26,415	6,914	96	333	2,330	1,165	4,347
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	19,156	12,164	3,184	44	153	1,073	536	2,002
Injuries & Damages	16	1,670	1,077	268	4	13	87	47	174
Employee Pension & Benefits	16	35,954	23,183	5,760	83	288	1,880	1,014	3,746
Employee Pension & Benefits	16	57,371	36,993	9,191	132	459	3,001	1,618	5,978
Employee Pension & Benefits	16	74,755	48,202	11,976	172	598	3,910	2,108	7,789
Reg Commission Exp	15	2,391	1,518	397	5	19	134	67	250
Rents AG	15	1,953	1,240	325	4	16	109	55	204
Goodwill Advertising Exp	15	22	14	4	0	0	1	1	2
Misc Exp AG	15	27,018	17,156	4,490	62	216	1,513	757	2,823
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		782,026	498,250	128,954	1,799	6,256	43,165	21,931	81,671
General Plant Maint AG	15	(26,303)	(16,702)	(4,372)	(60)	(210)	(1,473)	(736)	(2,749)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(26,303)	(16,702)	(4,372)	(60)	(210)	(1,473)	(736)	(2,749)
TOTAL A & G EXPENSE		755,723	481,548	124,583	1,738	6,046	41,692	21,194	78,922
Total Operation & Maintenance Expenses		1,614,354	1,027,400	299,267	4,402	13,917	100,599	35,664	133,105

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	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	454	303	105	1	4	39	0	1
Struct & Imp P	6	331	212	74	1	3	27	3	11
Struct & Imp WT	2	8,498	5,671	1,966	27	83	727	4	19
Struct & Imp WT Nth Pit (STL)	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 (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (STL)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	6,951	3,419	1,097	12	46	436	377	1,565
Struct & Imp Offices	15	1,714	1,088	285	4	14	96	48	179
Struct & Imp Store,Shop,Gar	15	514	326	85	1	4	29	14	54
Struct & Imp Misc	15	12,651	8,033	2,103	29	101	708	354	1,322
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	4,500	3,003	1,041	14	44	385	2	10
Supply Mains	2	3,701	2,470	856	12	36	317	2	8
Power Generation Equip Othe	6	2,656	1,702	590	8	25	218	22	91
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	52,221	33,474	11,598	162	486	4,287	428	1,786
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	336	215	75	1	3	28	3	11
Pump Equip Hydraulic	6	2,137	1,370	475	7	20	175	18	73
Pump Equip Other	6	1,809	1,160	402	6	17	149	15	62
WT Equip Non-Media	2	76,832	51,270	17,779	246	753	6,577	38	169
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non-Media Mer (STL)	2	0	0	0	0	0	0	0	0
Other WT Equip Filter Media	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	2,011	1,342	465	6	20	172	1	4
Dist Reservoirs & Standpipe	5	76,238	46,528	14,935	175	618	5,939	1,563	6,480
Elevated Tanks & Standpipes	5	2,287	1,396	448	5	19	178	47	194
Ground Level Facilities	5	1,730	1,056	339	4	14	135	35	147
TD Mains Not Classified by	7	48,129	23,670	7,595	82	318	3,018	2,609	10,839
TD Mains 4 & Less "	4	4,908	2,414	774	8	32	308	266	1,105
TD Mains 6 to 8" "	4	55,889	27,486	8,819	95	369	3,504	3,029	12,586
TD Mains 10 to 16" "	3	111,990	71,304	24,716	347	1,042	9,138	1,053	4,390
TD Mains 18 & Grtr "	3	76,768	48,878	16,943	238	714	6,264	722	3,009
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,513	0	0	0	0	0	0	1,513
Services	10	61,337	51,456	6,845	166	675	110	2,085	0
Meters Bronze Case	9	22,550	16,561	5,135	79	507	268	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	2,156	1,583	491	8	49	26	0	0
Meters Other-Rem Rdr Unts	9	155	114	35	1	3	2	0	0
Meter Vault	9	8,017	5,888	1,825	28	180	95	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	25,881	0	0	0	0	0	0	25,881
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	11	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	1,268	805	211	3	10	71	36	133
Comp & Periph Equip	15	7,943	5,044	1,320	18	64	445	222	830
Computer Software	15	21,577	13,701	3,586	50	173	1,208	604	2,255
Comp Software Personal	15	2,190	1,391	364	5	18	123	61	229
Data Handling Equipment	15	14,400	9,144	2,393	33	115	806	403	1,505
Other Office Equipment	15	1,722	1,093	286	4	14	96	48	180
Trans Equip Lt Duty Trks	15	2,254	1,431	375	5	18	126	63	236
Trans Equip Hvy Duty Trks	15	27	17	4	0	0	2	1	3
Trans Equip Autos	15	3,099	1,968	515	7	25	174	87	324
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	115	73	19	0	1	6	3	12
Tools,Shop,Garage Equip	15	4,205	2,670	699	10	34	235	118	439
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	5,039	3,363	1,166	16	49	431	3	11
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	34	22	6	0	0	2	1	4
Comm Equip Non-Telephone	15	2,406	1,528	400	6	19	135	67	251
Remote Control & Instrument	15	1,101	699	183	3	9	62	31	115
Comm Equip Telephone	15	44	28	7	0	0	2	1	5
Misc Equipment	15	22,178	14,083	3,686	51	177	1,242	621	2,318
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		766,466	470,451	143,117	1,984	6,924	48,523	15,108	80,359
Amort-Other UP	18	1,562	935	308	4	15	105	28	166
Taxes Other Than Income									
Utility Reg Assessment Fee	19	33,857	20,724	6,501	91	311	2,211	660	3,359
Property Taxes	18	765,253	458,310	150,678	2,066	7,270	51,655	13,851	81,423
FUTA	16	22,027	14,203	3,529	51	176	1,152	621	2,295
FICA	16	(3,697)	(2,384)	(592)	(9)	(30)	(193)	(104)	(385)
SUTA	16	898	579	144	2	7	47	25	94
Other Taxes & Licenses	15	6,755	4,289	1,123	16	54	378	189	706
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		825,093	495,722	161,382	2,217	7,789	55,249	15,243	87,491

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Required Current Income Taxes	18	357,574	214,151	70,406	965	3,397	24,136	6,472	38,046
Utility Income Available for Return	18	2,015,253	1,206,935	396,803	5,441	19,145	136,030	36,476	214,423
Total Cost of Service		5,580,302	3,415,594	1,071,283	15,014	51,187	364,643	108,991	553,590
Less: Other Water Revenues	19	38,302	23,444	7,353	103	351	2,503	748	3,800
Revenue Contribution									
Total Other Water Revenues		38,302	23,444	7,353	103	351	2,503	748	3,800
Total Cost of Service Related to Sales of Water		<u>\$ 5,542,000</u>	<u>\$ 3,392,150</u>	<u>\$ 1,063,930</u>	<u>\$ 14,911</u>	<u>\$ 50,836</u>	<u>\$ 362,140</u>	<u>\$ 108,243</u>	<u>\$ 549,790</u>
Reallocation of Public Fire	20		412,437	129,359	1,813	6,181	0	0	(549,790)
Total		<u>\$ 5,542,000</u>	<u>\$ 3,804,588</u>	<u>\$ 1,193,289</u>	<u>\$ 16,724</u>	<u>\$ 57,016</u>	<u>\$ 362,140</u>	<u>\$ 108,243</u>	<u>\$ -</u>
		\$ 38,302	\$ 23,457						
		<u>\$ 5,580,302</u>	<u>\$ 3,828,045</u>						

RATE BASE

Organization	17	\$ 2,346	\$ 1,415	\$ 454	\$ 6	\$ 22	\$ 155	\$ 45	\$ 249
Franchises	17	13	8	3	0	0	1	0	1
Land & Ld Rights SS	2	1,735	1,158	401	6	17	149	1	4
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	288	100	1	4	37	0	1
Land & Ld Rights TD	7	35,704	17,559	5,634	61	236	2,239	1,935	8,041
Land & Land Rights AG	15	142	90	24	0	1	8	4	15
Struct & Imp SS	2	10,207	6,811	2,362	33	100	874	5	22
Struct & Imp P	6	10,614	6,804	2,357	33	99	871	87	363
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	337,647	225,312	78,132	1,080	3,309	28,903	169	743
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	255,429	125,620	40,307	434	1,686	16,015	13,844	57,523
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	28,563	18,138	4,747	66	229	1,600	800	2,985
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,185	752	197	3	9	66	33	124
Struct & Imp Store,Shop,Gar	15	17,782	11,292	2,955	41	142	996	498	1,858
Struct & Imp Misc	15	489,075	310,563	81,284	1,125	3,913	27,388	13,694	51,108
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Wells & Springs	2	159,845	106,665	36,988	512	1,566	13,683	80	352
Supply Mains	2	155,826	103,983	36,058	499	1,527	13,339	78	343
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctr Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	129,697	83,136	28,806	402	1,206	10,648	1,064	4,436
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,679,907	1,076,820	373,107	5,208	15,623	137,920	13,775	57,453
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	11,952	7,661	2,655	37	111	981	98	409
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctr Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	77,900	49,934	17,302	241	724	6,396	639	2,664
Pump Equip Other	6	65,430	41,941	14,532	203	608	5,372	537	2,238
WT Equip Non-Media	2	1,921,530	1,282,237	444,642	6,149	18,831	164,483	961	4,227
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	65,067	43,419	15,057	208	638	5,570	33	143
Dist Reservoirs & Standpipe	5	3,082,503	1,881,252	603,862	7,090	24,968	240,127	63,191	262,013
Elevated Tanks & Standpipes	5	59,570	36,356	11,670	137	483	4,641	1,221	5,063
Ground Level Facilities	5	69,991	42,716	13,711	161	567	5,452	1,435	5,949
TD Mains Not Classified by	7	2,039,022	1,002,791	321,758	3,466	13,458	127,847	110,515	459,188
TD Mains 4 & Less "	4	327,915	161,269	51,745	557	2,164	20,560	17,773	73,846
TD Mains 6 to 8" "	4	3,801,903	1,869,776	599,940	6,463	25,093	238,379	206,063	856,189
TD Mains 10 to 16" "	3	7,639,803	4,864,263	1,686,105	23,683	71,050	623,408	71,814	299,480
TD Mains 18 & Grtr "	3	5,425,918	3,454,682	1,197,500	16,820	50,461	442,755	51,004	212,696
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	78,711	0	0	0	0	0	0	78,711
Services	10	1,523,757	1,278,280	170,051	4,114	16,761	2,743	51,808	0
Meters Bronze Case	9	870,016	638,940	198,103	3,045	19,575	10,353	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	35,362	25,970	8,052	124	796	421	0	0
Meters Other-Rem Rdr Unts	9	6,100	4,480	1,389	21	137	73	0	0

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Meter Vault	9	322,293	236,692	73,386	1,128	7,252	3,835	0	0
Meter Installations	9	1,021,225	749,988	232,533	3,574	22,978	12,153	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,053,159	0	0	0	0	0	0	1,053,159
Other P/E Intangible	2 ?	102,748	68,564	23,776	329	1,007	8,795	51	226
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	0	0	0	0	0	0	0	0
Other P/E CPS	2 ?	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	995	632	165	2	8	56	28	104
Comp & Periph Equip	15	34,803	22,100	5,784	80	278	1,949	974	3,637
Computer Software	15	22,630	14,370	3,761	52	181	1,267	634	2,365
Comp Software Personal	15	7,390	4,693	1,228	17	59	414	207	772
Data Handling Equipment	15	142,211	90,304	23,635	327	1,138	7,964	3,982	14,861
Other Office Equipment	15	20,213	12,835	3,359	46	162	1,132	566	2,112
Trans Equip Lt Duty Trks	15	23,358	14,832	3,882	54	187	1,308	654	2,441
Trans Equip Hvy Duty Trks	15	220	140	37	1	2	12	6	23
Trans Equip Autos	15	(1,682)	(1,068)	(280)	(4)	(13)	(94)	(47)	(176)
Trans Equip Other	15	(17,258)	(10,959)	(2,868)	(40)	(138)	(966)	(483)	(1,803)
Stores Equipment	15	1,363	866	227	3	11	76	38	142
Tools,Shop,Garage Equip	15	52,656	33,437	8,751	121	421	2,949	1,474	5,503
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	46,218	30,841	10,695	148	453	3,956	23	102
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(210)	(133)	(35)	(0)	(2)	(12)	(6)	(22)
Comm Equip Non-Telephone	15	5,130	3,258	853	12	41	287	144	536
Remote Control & Instrument	15	15,544	9,870	2,583	36	124	870	435	1,624
Comm Equip Telephone	15	186	118	31	0	1	10	5	19
Misc Equipment	15	246,521	156,541	40,972	567	1,972	13,805	6,903	25,761
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		33,518,312	20,220,295	6,484,465	88,483	312,236	2,214,218	638,791	3,559,823
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(200,987)	(127,627)	(33,404)	(462)	(1,608)	(11,255)	(5,628)	(21,003)
Materials and Supplies	15	6,845	4,347	1,138	16	55	383	192	715
Prepayments	15	17,730	11,259	2,947	41	142	993	496	1,853
OPEB tracker	16	13,957	8,999	2,236	32	112	730	394	1,454
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	(4,068,399)	(2,454,058)	(787,235)	(10,578)	(37,836)	(268,921)	(77,706)	(432,064)
Deferred Taxes & Offsets	17	(3,063,799)	(1,848,084)	(592,845)	(7,966)	(28,493)	(202,517)	(58,519)	(325,375)
Pensions & other	16	(2,368,082)	(1,526,939)	(379,367)	(5,447)	(18,945)	(123,851)	(66,780)	(246,754)
Total Other Rate Base Elements		(9,662,735)	(5,932,103)	(1,786,531)	(24,364)	(86,574)	(604,438)	(207,551)	(1,021,174)
Total Original Cost Measure of Value		\$ 23,855,577	\$ 14,288,192	\$ 4,697,934	\$ 64,119	\$ 225,663	\$ 1,609,780	\$ 431,240	\$ 2,538,649

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classifications				Public Authorities (7)	Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)		
T&D OP BASIS FOR FACTOR 11		8,842	4,349	1,395	15	58	554	479	1,991	0.0	
FACTOR 11			0.4918	0.1578	0.0017	0.0066	0.0627	0.0542	0.2252	1.0000	
T&D Mnt BASIS FOR FACTOR 12		7,067	3,476	1,115	12	47	443	383	1,591	0.0	
FACTOR 12			0.4918	0.1578	0.0017	0.0066	0.0627	0.0542	0.2252	1.0000	
A&G BASIS FOR FACTOR 15		502,647	319,198	83,517	1,169	4,027	28,150	14,078	52,510	0.0	
FACTOR 15			0.6350	0.1662	0.0023	0.0080	0.0560	0.0280	0.1045	1.0000	
LABOR BASIS FOR FACTOR 16		369,831	238,461	59,257	848	2,941	19,351	10,442	38,531	0.0	
FACTOR 16			0.6448	0.1602	0.0023	0.0080	0.0523	0.0282	0.1042	1.0000	
UPIS BASIS FOR FACTOR 17		33,515,953	20,218,873	6,484,008	88,477	312,214	2,214,062	638,746	3,559,573	0.0	
FACTOR 17			0.6032	0.1935	0.0026	0.0093	0.0661	0.0191	0.1062	1.0000	
RATE BASE BASIS FOR FACTOR 18		23,855,577	14,288,192	4,697,934	64,119	225,663	1,609,780	431,240	2,538,649	0.0	
FACTOR 18			0.5989	0.1969	0.0027	0.0095	0.0675	0.0181	0.1064	1.0000	
TOTAL COS BASIS FOR FACTOR 19		5,544,054	3,393,352	1,064,385	14,917	50,856	362,298	108,264	549,981	0.0	
FACTOR 19			0.6121	0.1920	0.0027	0.0092	0.0653	0.0195	0.0992	1.0000	
COS w/o Fire Factor 20		4,553,078	3,415,594	1,071,283 #	15,014 #	51,187 #				4,553,078	
FACTOR 20			0.7502	0.2353	0.0033	0.0112				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	0.6367	0.2561	0.0042	0.0108	0.0864	0.0011	0.0047	1.0000
2	0.6673	0.2314	0.0032	0.0098	0.0856	0.0005	0.0022	1.0000
3	0.6367	0.2207	0.0031	0.0093	0.0816	0.0094	0.0392	1.0000
4	0.4918	0.1578	0.0017	0.0066	0.0627	0.0542	0.2252	1.0000
5	0.6103	0.1959	0.0023	0.0081	0.0779	0.0205	0.0850	1.0000
6	0.6410	0.2221	0.0031	0.0093	0.0821	0.0082	0.0342	1.0000
7	0.4918	0.1578	0.0017	0.0066	0.0627	0.0542	0.2252	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7344	0.2277	0.0035	0.0225	0.0119	-	-	1.0000
10	0.8389	0.1116	0.0027	0.0110	0.0018	0.0340	-	1.0000
11	0.4918	0.1578	0.0017	0.0066	0.0627	0.0542	0.2252	1.0000
12	0.4918	0.1578	0.0017	0.0066	0.0627	0.0542	0.2252	1.0000
13	0.8811	0.0902	0.0023	0.0084	0.0007	0.0173	-	1.0000
14	0.8968	0.0917	0.0023	0.0085	0.0007	-	-	1.0000
15	0.6350	0.1662	0.0023	0.0080	0.0560	0.0280	0.1045	1.0000
16	0.6448	0.1602	0.0023	0.0080	0.0523	0.0282	0.1042	1.0000
17	0.6032	0.1935	0.0026	0.0093	0.0661	0.0191	0.1062	1.0000
18	0.5989	0.1969	0.0027	0.0095	0.0675	0.0181	0.1064	1.0000
19	0.6121	0.1920	0.0027	0.0092	0.0653	0.0195	0.0992	1.0000
20	0.7502	0.2353	0.0033	0.0112	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	809	378	429	0	0	0	2
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	133,780	133,004	0	0	0	0	776
TOTAL SS EXPENSE - OPERATION		134,589	133,382	429	0	0	0	778
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Misc Exp Oper SS	2	104	49	55	0	0	0	0
Rents Oper SS	2	2,743	1,282	1,454	0	0	0	7
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	1,149	537	609	0	0	0	3
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5,077	2,372	2,691	0	0	0	14
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		9,073	4,239	4,810	0	0	0	24
TOTAL SS EXPENSE		143,662	137,621	5,238	0	0	0	803
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(1,071)	(480)	(545)	0	0	0	(45)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	85,277	84,782	0	0	0	0	495
Labor & Exp Oper Pump	6	73,405	32,929	37,363	0	0	0	3,112
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	5	2	3	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		157,616	117,234	36,821	0	0	0	3,562
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	7,221	3,239	3,675	0	0	0	306
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		7,221	3,239	3,675	0	0	0	306
TOTAL PUMPING EXPENSES		164,837	120,473	40,496	0	0	0	3,868
WATER TREATMENT								
Super & Eng Oper WT	2	(64)	(30)	(34)	0	0	0	(0)
Chemicals	1	136,927	136,133	0	0	0	0	794
Labor & Exp Oper WT	2	10,581	4,943	5,609	0	0	0	29
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	64,507	30,138	34,195	0	0	0	174
Misc Exp Oper WT	1	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1,508	705	799	0	0	0	4
Rents Oper WT	2	0	0	0	0	0	0	0

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TOTAL WT EXPENSE - OPERATION		213,459	171,889	40,570	0	0	0	1,001
Super & Eng Maint WT	2	5	2	3	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	3,909	1,826	2,072	0	0	0	11
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		<u>3,914</u>	<u>1,829</u>	<u>2,075</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11</u>
TOTAL WT EXPENSE		217,373	173,717	42,644	0	0	0	1,011
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	8,841	1,986	0	4,385	0	0	2,470
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	1	0	0	0	1	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	64,829	14,561	0	32,149	6	0	18,113
Misc Exp Oper TD	11	71,812	16,129	0	35,612	7	0	20,064
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Rents Oper TD	11	6,165	1,385	0	3,057	1	0	1,723
TOTAL T & D EXPENSE OPERATION		<u>151,648</u>	<u>34,060</u>	<u>0</u>	<u>75,203</u>	<u>15</u>	<u>0</u>	<u>42,370</u>
Super & Eng Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	7,066	1,587	0	3,505	0	0	1,974
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Meters Maint TD	9	1	0	0	1	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	61,491	13,811	0	30,493	6	0	17,181
Mat and Sup Maint TD	12	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		<u>68,558</u>	<u>15,398</u>	<u>0</u>	<u>33,998</u>	<u>7</u>	<u>0</u>	<u>19,155</u>
TOTAL T & D EXPENSE		220,206	49,458	0	109,201	7	15	61,525
CUSTOMER ACCOUNTS								
Supervision CA	13	0	0	0	0	0	0	0
Meter Reading Exp CA	14	29,010	0	0	0	0	29,010	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	57,979	0	0	0	0	56,976	1,003
Cust Rec & Collection CA	13	0	0	0	0	0	0	0
Uncollectible Accts	13	21,701	0	0	0	0	21,326	375
Misc Cust Accts Exp CA	13	3,863	0	0	0	0	3,796	67
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TOTAL CUSTOMER ACCOUNTING EXPENSE		112,553	0	0	0	0	111,108	1,445
ADMINISTRATIVE AND GENERAL EXPENSES								
Salaries AG	15	62,033	15,719	10,905	13,480	0	13,709	8,219
Other Supplies & Exp AG	15	3,739	947	657	812	0	826	495
Other Supplies & Exp AG	15	26,931	6,824	4,734	5,852	0	5,952	3,568
Other Supplies & Exp AG	15	43,843	11,110	7,708	9,527	0	9,689	5,809
Mgmt Fees-Coporate/Shared Service Center	15	286,619	72,629	50,388	62,282	0	63,343	37,977
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	16,491	4,179	2,899	3,583	0	3,645	2,185
Outside Services AG	15	80,481	20,394	14,149	17,489	0	17,786	10,664
Outside Services AG	15	0	0	0	0	0	0	0
Property Insurance	15	41,599	10,541	7,313	9,039	0	9,193	5,512
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0
Property Insurance	15	19,156	4,854	3,368	4,163	0	4,233	2,538
Injuries & Damages	16	1,670	392	263	354	0	441	221
Employee Pension & Benefits	16	35,954	8,431	5,652	7,611	0	9,499	4,760
Employee Pension & Benefits	16	57,371	13,453	9,019	12,145	0	15,157	7,596
Employee Pension & Benefits	16	74,755	17,530	11,751	15,826	0	19,750	9,898
Reg Commision Exp	15	2,391	606	420	520	0	528	317
Rents AG	15	1,953	495	343	424	0	432	259
Goodwill Advertising Exp	15	22	6	4	5	0	5	3
Misc Exp AG	15	27,018	6,846	4,750	5,871	0	5,971	3,580
Research & Development	15	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		782,026	194,957	134,323	168,984	0	180,161	103,601
General Plant Maint AG	15	(26,303)	(6,665)	(4,624)	(5,716)	0	(5,813)	(3,485)
General Plant Maint AG	15	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(26,303)	(6,665)	(4,624)	(5,716)	0	(5,813)	(3,485)
TOTAL A & G EXPENSE		755,723	188,292	129,699	163,268	0	174,348	100,116
Total Operation & Maintenance Expenses		1,614,354	669,561	218,078	272,469	7	285,456	168,769
DEPRECIATION EXPENSE								
Struct & Imp SS	2	454	212	241	0	0	0	1
Struct & Imp P	6	331	148	168	0	0	0	14
Struct & Imp WT	2	8,498	3,970	4,505	0	0	0	23
Struct & Imp WT Nth Pit (ST)	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST)	2	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0
Struct & Imp TD	7	6,951	1,561	0	3,448	0	0	1,942
Struct & Imp Offices	15	1,714	434	301	372	0	379	227
Struct & Imp Store,Shop,Gar	15	514	130	90	112	0	114	68
Struct & Imp Misc	15	12,651	3,206	2,224	2,749	0	2,796	1,676
Collect & Impounding	1	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0
Wells & Springs	2	4,500	2,102	2,385	0	0	0	12
Supply Mains	2	3,701	1,729	1,962	0	0	0	10
Power Generation Equip Othe	6	2,656	1,191	1,352	0	0	0	113

MISSOURI-AMERICAN WATER COMPANY
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Boiler Plant Equipment P	6	0	0	0	0	0	0	0
Pump Equip Electric	6	52,221	23,426	26,580	0	0	0	2,214
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0
Pump Equip Diesel	6	336	151	171	0	0	0	14
Pump Equip Hydraulic	6	2,137	959	1,088	0	0	0	91
Pump Equip Other	6	1,809	812	921	0	0	0	77
WT Equip Non-Media	2	76,832	35,896	40,729	0	0	0	207
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0
WT Equip Filter Media	2	2,011	940	1,066	0	0	0	5
Dist Reservoirs & Standpipe	5	76,238	21,255	0	46,940	0	0	8,043
Elevated Tanks & Standpipes	5	2,287	638	0	1,408	0	0	241
Ground Level Facilities	5	1,730	482	0	1,065	0	0	183
TD Mains Not Classified by	7	48,129	10,810	0	23,872	0	0	13,447
TD Mains 4 & Less "	4	4,908	1,102	0	2,434	0	0	1,371
TD Mains 6 to 8" "	4	55,889	12,553	0	27,721	0	0	15,615
TD Mains 10 to 16" "	3	111,990	49,914	56,633	0	0	0	5,443
TD Mains 18 & Grtr "	3	76,768	34,215	38,822	0	0	0	3,731
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	1,513	0	0	0	0	0	1,513
Services	10	61,337	0	0	0	59,252	0	2,085
Meters Bronze Case	9	22,550	0	0	22,550	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	2,156	0	0	2,156	0	0	0
Meters Other-Rem Rdr Unts	9	155	0	0	155	0	0	0
Meter Vault	9	8,017	0	0	8,017	0	0	0
Meter Installations	9	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	25,881	0	0	0	0	0	25,881
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0
Other P/E TD	11	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0
Office Furniture & Equip	15	1,268	321	223	276	0	280	168
Comp & Periph Equip	15	7,943	2,013	1,396	1,726	0	1,755	1,052
Computer Software	15	21,577	5,468	3,793	4,689	0	4,769	2,859
Comp Software Personal	15	2,190	555	385	476	0	484	290
Data Handling Equipment	15	14,400	3,649	2,532	3,129	0	3,182	1,908
Other Office Equipment	15	1,722	436	303	374	0	381	228
Trans Equip Lt Duty Trks	15	2,254	571	396	490	0	498	299
Trans Equip Hvy Duty Trks	15	27	7	5	6	0	6	4
Trans Equip Autos	15	3,099	785	545	673	0	685	411
Trans Equip Other	15	0	0	0	0	0	0	0

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
Stores Equipment	15	115	29	20	25	0	25	15	
Tools,Shop,Garage Equip	15	4,205	1,066	739	914	0	929	557	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	
Laboratory Equipment	2	5,039	2,354	2,671	0	0	0	14	
Laboratory Equip Other	2	0	0	0	0	0	0	0	
Power Operated Equipment	15	34	9	6	7	0	8	5	
Comm Equip Non-Telephone	15	2,406	610	423	523	0	532	319	
Remote Control & Instrument	15	1,101	279	194	239	0	243	146	
Comm Equip Telephone	15	44	11	8	10	0	10	6	
Misc Equipment	15	22,178	5,620	3,899	4,819	0	4,901	2,939	
Other Tangible Property	15	0	0	0	0	0	0	0	
Total Depreciation Expense		<u>766,466</u>	<u>231,620</u>	<u>196,776</u>	<u>128,497</u>	<u>32,878</u>	<u>59,252</u>	<u>21,977</u>	<u>95,467</u>
Amort-Other UP	18	1,562	510	453	244	116	76	(31)	194
Taxes Other Than Income									
Utility Reg Assessment Fee	19	33,857	11,796	8,112	5,475	1,629	1,293	1,534	4,019
Property Taxes	18	765,253	249,702	221,694	119,609	56,935	37,191	(15,152)	95,274
FUTA	16	22,027	5,165	3,463	4,663	0	0	5,820	2,916
FICA	16	(3,697)	(867)	(581)	(783)	0	0	(977)	(489)
SUTA	16	898	211	141	190	0	0	237	119
Other Taxes & Licenses	15	6,755	1,712	1,188	1,468	0	0	1,493	895
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>825,093</u>	<u>267,719</u>	<u>234,016</u>	<u>130,622</u>	<u>58,563</u>	<u>38,485</u>	<u>(7,045)</u>	<u>102,734</u>
Required Current Income Taxes	18	357,574	116,676	103,589	55,889	26,604	17,378	(7,080)	44,518
Utility Income Available for Return	18	2,015,253	657,577	583,819	314,984	149,935	97,941	(39,902)	250,899
Total Cost of Service		<u>5,580,302</u>	<u>1,943,662</u>	<u>1,336,730</u>	<u>902,705</u>	<u>268,103</u>	<u>213,147</u>	<u>253,374</u>	<u>662,581</u>
Less: Other Water Revenues	19	38,302	13,344	9,177	6,193	1,842	1,463	1,735	4,546
Billing and Collecting Services									
Total Other Water Revenues		<u>38,302</u>	<u>13,344</u>	<u>9,177</u>	<u>6,193</u>	<u>1,842</u>	<u>1,463</u>	<u>1,735</u>	<u>4,546</u>
Total Cost of Service Related to Sales of Water		<u>5,618,604</u>	<u>1,957,007</u>	<u>1,345,907</u>	<u>908,898</u>	<u>269,945</u>	<u>214,610</u>	<u>255,109</u>	<u>667,127</u>
Reallocation of Public Fire	20	0	255,432	175,713	118,645		0	0	(549,790)
Total		<u>\$ 5,618,604</u>	<u>\$ 2,212,439</u>	<u>\$ 1,521,620</u>	<u>\$ 1,027,543</u>	<u>\$ 269,945</u>	<u>\$ 214,610</u>	<u>\$ 255,109</u>	<u>\$ 117,337</u>
			743,845			7,254	5,888	68,676	
			2.974			37.22	36.45		
					3.10	3.04	3.71		
							9.85		
RATE BASE									
Organization	17	2,346	745	650	379	158	103	17	294
Franchises	17	13	4	4	2	1	1	0	2
Land & Ld Rights SS	2	1,735	811	920	0	0	0	0	5
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	202	229	0	0	0	0	1
Land & Ld Rights TD	7	35,704	8,019	0	17,709	0	0	0	9,976
Land & Land Rights AG	15	142	36	25	31	0	0	31	19
Struct & Imp SS	2	10,207	4,769	5,411	0	0	0	0	28
Struct & Imp P	6	10,614	4,761	5,403	0	0	0	0	450
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Struct & Imp WT	2	337,647	157,749	178,987	0	0	0	0	912
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	255,429	57,369	0	126,693	0	0	0	71,367
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	28,563	7,238	5,021	6,207	0	0	6,312	3,785
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,185	300	208	258	0	0	262	157
Struct & Imp Store,Shop,Gar	15	17,782	4,506	3,126	3,864	0	0	3,930	2,356
Struct & Imp Misc	15	489,075	123,932	85,979	106,276	0	0	108,086	64,802
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	159,845	74,680	84,734	0	0	0	0	432
Supply Mains	2	155,826	72,802	82,603	0	0	0	0	421
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	129,697	58,182	66,016	0	0	0	0	5,499
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	1,679,907	753,606	855,073	0	0	0	0	71,228
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	11,952	5,362	6,084	0	0	0	0	507
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	77,900	34,946	39,651	0	0	0	0	3,303
Pump Equip Other	6	65,430	29,352	33,304	0	0	0	0	2,774
WT Equip Non-Media	2	1,921,530	897,739	1,018,603	0	0	0	0	5,188
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	65,067	30,399	34,492	0	0	0	0	176
Dist Reservoirs & Standpipe	5	3,082,503	859,402	0	1,897,897	0	0	0	325,204
Elevated Tanks & Standpipes	5	59,570	16,608	0	36,677	0	0	0	6,285
Ground Level Facilities	5	69,991	19,513	0	43,093	0	0	0	7,384
TD Mains Not Classified by	7	2,039,022	457,964	0	1,011,355	0	0	0	569,703
TD Mains 4 & Less "	4	327,915	73,650	0	162,646	0	0	0	91,619
TD Mains 6 to 8" "	4	3,801,903	853,907	0	1,885,744	0	0	0	1,062,252
TD Mains 10 to 16" "	3	7,639,803	3,405,060	3,863,448	0	0	0	0	371,294
TD Mains 18 & Grtr "	3	5,425,918	2,418,332	2,743,887	0	0	0	0	263,700
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Fire Mains	8	78,711	0	0	0	0	0	0	78,711
Services	10	1,523,757	0	0	0	0	1,471,949	0	51,808
Meters Bronze Case	9	870,016	0	0	0	870,016	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	35,362	0	0	0	35,362	0	0	0
Meters Other-Rem Rdr Unts	9	6,100	0	0	0	6,100	0	0	0
Meter Vault	9	322,293	0	0	0	322,293	0	0	0
Meter Installations	9	1,021,225	0	0	0	1,021,225	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	1,053,159	0	0	0	0	0	0	1,053,159
Other P/E Intangible	2	102,748	48,004	54,467	0	0	0	0	277
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	2	0	0	0	0	0	0	0	0
Other P/E CPS	2	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	995	252	175	216	0	0	220	132
Comp & Periph Equip	15	34,803	8,819	6,118	7,563	0	0	7,691	4,611
Computer Software	15	22,630	5,734	3,978	4,917	0	0	5,001	2,998
Comp Software Personal	15	7,390	1,873	1,299	1,606	0	0	1,633	979
Data Handling Equipment	15	142,211	36,036	25,001	30,902	0	0	31,429	18,843
Other Office Equipment	15	20,213	5,122	3,553	4,392	0	0	4,467	2,678
Trans Equip Lt Duty Trks	15	23,358	5,919	4,106	5,076	0	0	5,162	3,095
Trans Equip Hvy Duty Trks	15	220	56	39	48	0	0	49	29
Trans Equip Autos	15	(1,682)	(426)	(296)	(365)	0	0	(372)	(223)
Trans Equip Other	15	(17,258)	(4,373)	(3,034)	(3,750)	0	0	(3,814)	(2,287)
Stores Equipment	15	1,363	345	240	296	0	0	301	181
Tools,Shop,Garage Equip	15	52,656	13,343	9,257	11,442	0	0	11,637	6,977
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	46,218	21,593	24,500	0	0	0	0	125
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(210)	(53)	(37)	(46)	0	0	(46)	(28)
Comm Equip Non-Telephone	15	5,130	1,300	902	1,115	0	0	1,134	680
Comm Equip Non-Telephone	15	15,544	3,939	2,733	3,378	0	0	3,435	2,060
Comm Equip Telephone	15	186	47	33	40	0	0	41	25
Misc Equipment	15	246,521	62,468	43,338	53,569	0	0	54,481	32,664
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		33,518,312	10,641,943	9,290,229	5,419,230	2,255,155	1,472,053	241,088	4,198,614
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(200,987)	(50,930)	(35,334)	(43,674)	0	0	(44,418)	(26,631)
Materials and Supplies	15	6,845	1,735	1,203	1,487	0	0	1,513	907
Prepayments	15	17,730	4,493	3,117	3,853	0	0	3,918	2,349
OPEB's Contributed to External Fund	16	13,957	3,273	2,194	2,955	0	0	3,687	1,848
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Accumulated Deferred ITC (3%)	17	(4,068,399)	(1,291,310)	(1,127,760)	(657,860)	(273,803)	(178,603)	(29,292)	(509,770)
Deferred Income Taxes	17	(3,063,799)	(972,450)	(849,285)	(495,416)	(206,194)	(134,501)	(22,059)	(383,894)
Pensions	16	(2,368,082)	(555,315)	(372,262)	(501,323)	0	0	(625,647)	(313,534)
Total Other Rate Base Elements		(9,662,735)	(2,860,505)	(2,378,127)	(1,689,979)	(479,997)	(313,103)	(712,299)	(1,228,725)
Total Original Cost Measure of Value		\$ 23,855,577	\$ 7,781,438	\$ 6,912,102	\$ 3,729,251	\$ 1,775,158	\$ 1,158,949	\$ (471,211)	\$ 2,969,889

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

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	8,842	1,986	0	4,385	0	1	0	2,470	0.0
FACTOR 11		0.2246	0.0000	0.4959	0.0000	0.0001	0.0000	0.2794	1.0000
T&D Mnt BASIS FOR FACTOR 12	7,067	1,587	0	3,505	1	0	0	1,974	0.0
FACTOR 12		0.2246	0.0000	0.4959	0.0001	0.0000	0.0000	0.2794	1.0000
A&G BASIS FOR FACTOR 15	502,647	127,350	88,379	109,201	7	15	111,108	66,588	0.0
FACTOR 15		0.2534	0.1758	0.2173	0.0000	0.0000	0.2210	0.1325	1.0000
LABOR BASIS FOR FACTOR 16	369,831	86,715	58,154	78,296	6	7	97,678	48,973	0.0
FACTOR 16		0.2345	0.1572	0.2117	0.0000	0.0000	0.2642	0.1324	1.0000
UPIS BASIS FOR FACTOR 17	33,515,953	10,641,194	9,289,576	5,418,849	2,254,996	1,471,949	241,071	4,198,319	0.0
FACTOR 17		0.3174	0.2772	0.1617	0.0673	0.0439	0.0072	0.1253	1.0000
RATE BASE BASIS FOR FACTOR 18	23,855,577	7,781,438	6,912,102	3,729,251	1,775,158	1,158,949	(471,211)	2,969,889	0.0
FACTOR 18		0.3263	0.2897	0.1563	0.0744	0.0486	(0.0198)	0.1245	1.0000
TOTAL COS BASIS FOR FACTOR 19	5,544,054	1,931,261	1,328,198	896,710	266,475	211,853	251,312	658,245	0.0
FACTOR 19		0.3484	0.2396	0.1617	0.0481	0.0382	0.0453	0.1187	1.0000
TOTAL COS BASIS FOR FACTOR 20	4,183,097	1,943,662	1,336,730	902,705					0.0
FACTOR 20		0.4646	0.3196	0.2158					1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9942	-	-	-	-	-	0.0058
2	0.4672	0.5301	-	-	-	-	0.0027
3	0.4457	0.5057	-	-	-	-	0.0486
4	0.2246	-	0.4960	-	-	-	0.2794
5	0.2788	-	0.6157	-	-	-	0.1055
6	0.4486	0.5090	-	-	-	-	0.0424
7	0.2246	-	0.4960	-	-	-	0.2794
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9660	-	0.0340
11	0.2246	-	0.4959	-	0.0001	-	0.2794
12	0.2246	-	0.4959	0.0001	-	-	0.2794
13	-	-	-	-	-	0.9827	0.0173
14	-	-	-	-	-	1.0000	-
15	0.2534	0.1758	0.2173	-	-	0.2210	0.1325
16	0.2345	0.1572	0.2117	-	-	0.2642	0.1324
17	0.3174	0.2772	0.1617	0.0673	0.0439	0.0072	0.1253
18	0.3263	0.2897	0.1563	0.0744	0.0486	(0.0198)	0.1245
19	0.3484	0.2396	0.1617	0.0481	0.0382	0.0453	0.1187
20	0.4646	0.3196	0.2158				

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	1,304.96	0.6367
Commercial	524.90	0.2561
Industrial	8.70	0.0042
Other Public Authority	22.23	0.0108
Sales for Resale	177.15	0.0864
Private Fire Protection	2.33	0.0011
Public Fire Protection	9.67	0.0047
Total	<u><u>2,050</u></u>	<u><u>1.0000</u></u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u> 0.4699	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u> 0.5301	
Residential	0.6367	0.2992	0.6945	0.3682	0.6673
Commercial	0.2561	0.1203	0.2095	0.1111	0.2314
Industrial	0.0042	0.0020	0.0023	0.0012	0.0032
Other Public Authority	0.0108	0.0051	0.0089	0.0047	0.0098
Sales for Resale	0.0864	0.0406	0.0848	0.0450	0.0856
Private Fire Protection	0.0011	0.0005			0.0005
Public Fire Protection	0.0047	0.0022			0.0022
Total	<u><u>1.0000</u></u>	<u><u>0.4699</u></u>	<u><u>1.0000</u></u>	<u><u>0.5302</u></u>	<u><u>1.0000</u></u>

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

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
PSC STAFF STUDY

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,305	1.00	1,305	0.6945
Commercial	525	0.75	394	0.2095
Industrial	9	0.50	4	0.0023
Other Public Authority	22	0.75	17	0.0089
Sales for Resale	177	0.90	159	0.0848
Total	2,038		1,879	1.0000

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

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

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
PSC STAFF STUDY

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

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

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.4483	(4)	(5)=(4) X 0.5057	(6)	(7)=(6) X 0.0460	(8)=(3)+(5)+(7)
Residential	0.6367	0.2854	0.6945	0.3512			0.6367
Commercial	0.2561	0.1148	0.2095	0.1059			0.2207
Industrial	0.0042	0.0019	0.0023	0.0012			0.0031
Other Public Authority	0.0108	0.0048	0.0089	0.0045			0.0093
Sales for Resale	0.0864	0.0387	0.0848	0.0429			0.0816
Private Fire Protection	0.0011	0.0005			0.1941	0.0089	0.0094
Public Fire Protection	0.0047	0.0021			0.8059	0.0371	0.0392
Total	1.0000	0.4482	1.0000	0.5057	1.0000	0.0460	1.0000

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2259	(5)	(6)=(5) X 0.4960	(7)	(8)=(7) X 0.2781	(9)=(4)+(6)+(8)
Residential	54.4	0.6367	0.1438	0.7014	0.3479			0.4918
Commercial	21.9	0.2561	0.0579	0.2015	0.0999			0.1578
Industrial	0.4	0.0042	0.0009	0.0016	0.0008			0.0017
Other Public Authority	0.9	0.0108	0.0024	0.0085	0.0042			0.0066
Sales for Resale	7.4	0.0864	0.0195	0.0870	0.0432			0.0627
Private Fire Protection	0.1	0.0011	0.0002			0.1941	0.0540	0.0542
Public Fire Protection	0.4	0.0047	0.0011			0.8059	0.2241	0.2252
Total	85.4	1.0000	0.2258	1.0000	0.4960	1.0000	0.2781	1.0000

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

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.13 and the average daily system sendout for 2008 of 1.96 MGD. The system demand for fire protection is 2,000 Gallons per minute for 2 hours.

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

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

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

FACTOR 4.
ALLOCATION OF COSTS ASSOC. WITH FACILITIES SERVING BASE
BASE AND MAX HOUR EXTRA CAPACITY FUNCT'S.

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.20 and the average daily system sendout for 2008 of 1.96 MGD. The system demand for fire protection is 2,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,625	0.2259
Maximum Hour Extra Capacity	<u>2.20</u>	<u>3,568</u>	<u>0.4960</u>
Subtotal	<u><u>3.20</u></u>	5,193	0.7219
Fire Protection		<u>2,000</u>	<u>0.2781</u>
Total		<u><u>7,193</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	54.4	3.50	190.3	0.7014
Commercial	21.9	2.50	54.7	0.2015
Industrial	0.4	1.20	0.4	0.0016
Other Public Authority	0.9	2.50	2.3	0.0085
Sales for Resale	<u>7.4</u>	<u>3.20</u>	<u>23.6</u>	<u>0.0870</u>
Total	<u><u>84.9</u></u>		<u><u>271.4</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2804		0.6157		0.1039	
Residential	54.4	0.6363	0.1784	0.7014	0.4319			0.6103
Commercial	21.9	0.2561	0.0718	0.2015	0.1241			0.1959
Industrial	0.4	0.0047	0.0013	0.0016	0.0010			0.0023
Other Public Authority	0.9	0.0105	0.0029	0.0085	0.0052			0.0081
Sales for Resale	7.4	0.0865	0.0243	0.0870	0.0536			0.0779
Private Fire Protection	0.1	0.0012	0.0003			0.1941	0.0202	0.0205
Public Fire Protection	0.4	0.0047	0.0013			0.8059	0.0837	0.0850
Total	85.5	1.0000	0.2803	1.0000	0.6158	1.0000	0.1039	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

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

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.1358		0.8642		0.0000	
Residential	0.6673	0.0906	0.6367	0.5502	0.4918	0.0000	0.6410
Commercial	0.2314	0.0314	0.2207	0.1907	0.1578	0.0000	0.2221
Industrial	0.0032	0.0004	0.0031	0.0027	0.0017	0.0000	0.0031
Other Public Authority	0.0098	0.0013	0.0093	0.0080	0.0066	0.0000	0.0093
Sales for Resale	0.0856	0.0116	0.0816	0.0705	0.0627	0.0000	0.0821
Private Fire Protection	0.0005	0.0001	0.0094	0.0081	0.0542	0.0000	0.0082
Public Fire Protection	0.0022	0.0003	0.0392	0.0339	0.2252	0.0000	0.0342
Total	1.0000	0.1357	1.0000	0.8641	1.0000	0.0000	1.0000

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0000		1.0000	
Residential	0.6367	0.0000	0.4918	0.4918	0.4918
Commercial	0.2207	0.0000	0.1578	0.1578	0.1578
Industrial	0.0031	0.0000	0.0017	0.0017	0.0017
Other Public Authority	0.0093	0.0000	0.0066	0.0066	0.0066
Sales for Resale	0.0816	0.0000	0.0627	0.0627	0.0627
Private Fire Protection	0.0094	0.0000	0.0542	0.0542	0.0542
Public Fire Protection	0.0392	0.0000	0.2252	0.2252	0.2252
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

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

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

FACTOR 8.
ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.
ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

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

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

FACTOR 11.

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

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

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Operating Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 4,349	0.4918
Commercial	1,395	0.1578
Industrial	15	0.0017
Other Public Authority	58	0.0066
Sales for Resale	554	0.0627
Private Fire Protection	479	0.0542
Public Fire Protection	<u>1,991</u>	<u>0.2252</u>
Total	<u><u>8,842</u></u>	<u><u>1.0000</u></u>

FACTOR 12.

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

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

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 3,476	0.4918
Commercial	1,115	0.1578
Industrial	12	0.0017
Other Public Authority	47	0.0066
Sales for Resale	443	0.0627
Private Fire Protection	383	0.0542
Public Fire Protection	<u>1,591</u>	<u>0.2252</u>
Total	<u><u>\$7,067</u></u>	<u><u>1.0000</u></u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

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

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

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

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$319,198	0.6350
Commercial	83,517	0.1662
Industrial	1,169	0.0023
Other Public Authority	4,027	0.0080
Sales for Resale	28,150	0.0560
Private Fire Protection	14,078	0.0280
Public Fire Protection	52,510	0.1045
 Total	 \$502,647	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$238,461	0.6448
Commercial	59,257	0.1602
Industrial	848	0.0023
Other Public Authority	2,941	0.0080
Sales for Resale	19,351	0.0523
Private Fire Protection	10,442	0.0282
Public Fire Protection	38,531	0.1042
Total	\$369,831	1.0000

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$20,218,873	0.6032
Commercial	6,484,008	0.1935
Industrial	88,477	0.0026
Other Public Authority	312,214	0.0093
Sales for Resale	2,214,062	0.0661
Private Fire Protection	638,746	0.0191
Public Fire Protection	3,559,573	0.1062
Total	\$33,515,953	1.0000

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$14,288,192	0.5989
Commercial	4,697,934	0.1969
Industrial	64,119	0.0027
Other Public Authority	225,663	0.0095
Sales for Resale	1,609,780	0.0675
Private Fire Protection	431,240	0.0181
Public Fire Protection	2,538,649	0.1064
Total	<u>\$23,855,577</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$3,393,352	0.6121
Commercial	1,064,385	0.1920
Industrial	14,917	0.0027
Other Public Authority	50,856	0.0092
Sales for Resale	362,298	0.0653
Private Fire Protection	108,264	0.0195
Public Fire Protection	549,981	0.0992
Total	<u>\$5,544,054</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

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

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

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

MISSOURI-AMERICAN WATER COMPANY
 PARKVILLE WATER DISTRICT
PSC STAFF STUDY

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

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

ST. JOSEPH WATER

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

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 10,469,159	49.6%	\$ 10,230,106	48.6%	\$ 10,469,159	49.6%	\$ 239,053	2.3%
Commercial	3,729,716	17.7%	\$ 3,947,999	18.7%	\$ 3,729,715	17.7%	(218,284)	-5.5%
Industrial	3,469,136	16.4%	\$ 3,830,252	18.2%	\$ 3,469,136	16.4%	(361,116)	-9.4%
Public Authority	771,910	3.7%	\$ 769,750	3.7%	\$ 771,909	3.7%	2,159	0.3%
Sales for Resale	2,421,219	11.5%	\$ 2,033,226	9.7%	\$ 2,421,219	11.5%	387,993	19.1%
Private Fire Service	236,663	1.1%	\$ 250,061	1.2%	\$ 236,664	1.1%	(13,397)	-5.4%
Public Fire Service	-	0.0%	-	0.0%	-	0.0%	-	-
Total Sales	21,097,803	<u>100.0%</u>	21,061,394	<u>100.1%</u>	21,097,802	<u>100.0%</u>	36,408	0.2%
Other Revenues	<u>262,707</u>		<u>262,707</u>		<u>262,707</u>		-	0.0%
Total	<u>\$ 21,360,510</u>		<u>\$ 21,324,101</u>		<u>\$ 21,360,509</u>		<u>\$ 36,408</u>	0.2%

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

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	1,707,404	\$10,230,106	1,707,404	\$10,469,159	\$239,053	2.34%
5	Commercial	906,586	3,947,999	906,586	3,729,715	(218,284)	-5.53%
6	Industrial	1,211,462	3,830,252	1,211,462	3,469,136	(361,116)	-9.43%
7	Other Public Authority	197,997	769,750	197,997	771,909	2,159	0.28%
8	Other Water Utilities	856,089	2,033,226	856,089	2,421,219	387,993	19.08%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	250,061	0	236,664	(13,397)	-5.36%
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>21,097,802</u>	<u>\$36,408</u>	<u>0.17%</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>\$21,360,509</u>	<u>36,408</u>	<u>0.17%</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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)			Proposed Rate	Total Revenue
1										
2	Residential:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	318,660		\$8.95	\$2,852,007	318,660	\$ 12.54	\$3,996,726	\$1,144,719	40.14%
5	3/4" Monthly	16,380		11.46	187,715	16,380	\$ 13.30	217,882	30,167	16.07%
6	1" Monthly	7,956		16.24	129,205	7,956	\$ 15.09	120,033	(9,172)	-7.10%
7	1-1/2" Monthly	72		28.25	2,034	72	\$ 21.51	1,549	(485)	-23.84%
8	2" Monthly	204		42.65	8,701	204	\$ 25.62	5,227	(3,474)	-39.93%
9	3" Monthly	12		76.23	915	12	\$ 65.97	792	(123)	-13.44%
10	4" Monthly	0		124.19	0	0	\$ 92.73	0	0	0.00%
11	6" Monthly	0		244.12	0	0	\$ 147.26	0	0	0.00%
12	8" Monthly	0		388.03	0	0	\$ 322.99	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		\$3.5885	6,107,281	(919,617)	-13.09%
19	Second Block		5,481	4.1288	22,631		3.5885	19,669	(2,962)	-13.09%
20	Third Block		0	4.1288	0		3.5885	0	0	0.00%
21	Fourth Block		0	4.1288	0		3.5885	0	0	0.00%
22										
23										
24										
25										
26	Property tax Surcharge		1,707,404	0.0000	0		0.0000	0	0	0.00%
27										
28	Total		1,707,404		\$10,230,106		1,707,404	\$10,469,159	\$239,053	2.34%
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

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	24,408		\$8.95	\$218,452	24,408		\$ 12.54	\$306,132	\$87,680	40.14%
5	3/4" Monthly	1,944		\$11.46	22,278	1,944		\$ 13.30	25,859	3,581	16.07%
6	1" Monthly	4,812		\$16.24	78,147	4,812		\$ 15.09	72,599	(5,548)	-7.10%
7	1-1/2" Monthly	1,044		\$28.25	29,493	1,044		\$ 21.51	22,454	(7,039)	-23.87%
8	2" Monthly	4,020		\$42.65	171,453	4,020		\$ 25.62	103,007	(68,446)	-39.92%
9	3" Monthly	168		\$76.23	12,807	168		\$ 65.97	11,083	(1,724)	-13.46%
10	4" Monthly	144		\$124.19	17,883	144		\$ 92.73	13,353	(4,530)	-25.33%
11	6" Monthly	36		\$244.12	8,788	36		\$ 147.26	5,301	(3,487)	-39.68%
12	8" Monthly	24		\$388.03	9,313	24		\$ 322.99	7,752	(1,561)	-16.76%
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	\$3.4880	1,847,264	(343,924)	-15.70%
19	Second Block		338,175	\$3.2131	1,086,590		338,175	\$3.4880	1,179,556	92,966	8.56%
20	Third Block		36,123	\$2.6772	96,708		36,123	\$3.4880	125,997	29,289	30.29%
21	Fourth Block		2,683	\$1.8259	4,899		2,683	\$3.4880	9,358	4,459	91.02%
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		\$3,729,715	(\$218,284)	-5.53%
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

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)			Proposed Rate	Total Revenue
1										
2	Industrial:									
3	<u>Minimum Charge:</u>									
4	5/8" Monthly	588		\$8.95	\$5,263	588	\$ 12.54	\$7,375	\$2,112	40.13%
5	3/4" Monthly	48		11.46	550	48	\$ 13.30	638	88	16.00%
6	1" Monthly	216		16.24	3,508	216	\$ 15.09	3,259	(249)	-7.10%
7	1-1/2" Monthly	24		28.25	678	24	\$ 21.51	516	(162)	-23.89%
8	2" Monthly	780		42.65	33,267	780	\$ 25.62	19,986	(13,281)	-39.92%
9	3" Monthly	36		76.23	2,744	36	\$ 65.97	2,375	(369)	-13.45%
10	4" Monthly	192		124.19	23,844	192	\$ 92.73	17,804	(6,040)	-25.33%
11	6" Monthly	72		244.12	17,577	72	\$ 147.26	10,603	(6,974)	-39.68%
12	8" Monthly	24		388.03	9,313	24	\$ 322.99	7,752	(1,561)	-16.76%
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		\$2.2429	126,919	(216,279)	-63.02%
19	Second Block		394,907	3.3975	1,341,698		\$2.2429	885,742	(455,956)	-33.98%
20	Third Block		252,458	2.0493	517,362		\$2.2429	566,240	48,878	9.45%
21	Fourth Block		507,510	1.6741	849,623		\$2.2429	1,138,300	288,677	33.98%
22										
23										
24										
25										
26	Property tax Surcharge		<u>1,211,462</u>	0.0000	0		<u>1,211,462</u>	0	0	0.00%
27										
28	Total		<u>1,211,462</u>		<u>\$3,148,625</u>		<u>1,211,462</u>	<u>\$2,787,509</u>	<u>(\$361,116)</u>	<u>-11.47%</u>
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

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	1,032.00		\$8.95	\$9,236	1,032	\$ 12.54	\$12,944	\$3,708	40.15%	
5	3/4" Monthly	192.00		11.46	2,200	192	\$ 13.30	2,554	354	16.09%	
6	1" Monthly	480.00		16.24	7,795	480	\$ 15.09	7,242	(553)	-7.09%	
7	1-1/2" Monthly	216.00		28.25	6,102	216	\$ 21.51	4,646	(1,456)	-23.86%	
8	2" Monthly	1,080.00		42.65	46,062	1,080	\$ 25.62	27,673	(18,389)	-39.92%	
9	3" Monthly	48.00		76.23	3,659	48	\$ 65.97	3,167	(492)	-13.45%	
10	4" Monthly	84.00		124.19	10,432	84	\$ 92.73	7,789	(2,643)	-25.34%	
11	6" Monthly	12.00		244.12	2,929	12	\$ 147.26	1,767	(1,162)	-39.67%	
12	8" Monthly	12.00		388.03	4,656	12	\$ 322.99	3,876	(780)	-16.75%	
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	\$3.5367	259,984	(44,160)	-14.52%
19	Second Block		80,765	3.2131	259,505		80,765	\$3.5367	285,639	26,134	10.07%
20	Third Block		38,999	2.6772	104,407		38,999	\$3.5367	137,926	33,519	32.10%
21	Fourth Block		4,723	1.8259	8,623		4,723	\$3.5367	16,702	8,079	93.69%
22											
23											
24											
25											
26	Property tax Surcharge		197,997	0.0000	0		197,997	0.0000	0	0	0.00%
27											
28	Total		197,997		\$769,750		197,997		\$771,909	\$2,159	0.28%
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											

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

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0.00		\$8.95	\$0	0	\$ 12.54	\$0	0.00%		
5	3/4" Monthly	0.00		11.46	0	0	\$ 13.30	0	0.00%		
6	1" Monthly	0.00		16.24	0	0	\$ 15.09	0	0.00%		
7	1-1/2" Monthly	0.00		28.25	0	0	\$ 21.51	0	0.00%		
8	2" Monthly	132.00		42.65	5,630	132	\$ 25.62	3,382	(2,248)	-39.93%	
9	3" Monthly	0.00		76.23	0	0	\$ 65.97	0	0.00%		
10	4" Monthly	60.00		124.19	7,451	60	\$ 92.73	5,564	(1,887)	-25.33%	
11	6" Monthly	36.00		244.12	8,788	36	\$ 147.26	5,301	(3,487)	-39.68%	
12	8" Monthly	0.00		388.03	0	0	\$ 322.99	0	0.00%		
13	10" Monthly	0.00		659.16	0	0	0.00	0	0.00%		
14	12" Monthly	0.00		1,087.30	0	0	0.00	0	0.00%		
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		10,721	\$4.1374	44,359		10,721	\$2.8116	30,144	(14,215)	-32.05%
19	Second Block		166,462	3.2131	534,858		166,462	2.8116	468,022	(66,836)	-12.50%
20	Third Block		226,155	2.6772	605,462		226,155	2.8116	635,855	30,393	5.02%
21	Fourth Block		452,751	1.8259	826,678		452,751	2.8116	1,272,951	446,273	53.98%
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		\$2,421,219	\$387,993	19.08%
29											
30											
31											
32											
33											
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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

STAFF - ST JOSEPH

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1									
2	Miscellaneous:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	0		\$8.95	\$0		\$ 12.54	\$0	0.00%
5	3/4" Monthly	0		11.46	0		\$ 13.30	0	0.00%
6	1" Monthly	0		16.24	0		\$ 15.09	0	0.00%
7	1-1/2" Monthly	0		28.25	0		\$ 21.51	0	0.00%
8	2" Monthly	0		42.65	0		\$ 25.62	0	0.00%
9	3" Monthly	0		76.23	0		\$ 65.97	0	0.00%
10	4" Monthly	0		124.19	0		\$ 92.73	0	0.00%
11	6" Monthly	0		244.12	0		\$ 147.26	0	0.00%
12	8" Monthly	0		388.03	0		\$ 322.99	0	0.00%
13	10" Monthly	0		659.16	0		0.00	0	0.00%
14	12" Monthly	0		1,087.30	0		0.00	0	0.00%
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		0	\$0.0000	0		\$0.0000	0	0.00%
19	Second Block		0	0.0000	0		0.0000	0	0.00%
20	Third Block		0	0.0000	0		0.0000	0	0.00%
21	Fourth Block		0	0.0000	0		0.0000	0	0.00%
22									
23									
24	Total		<u>0</u>	<u>\$0</u>			<u>0</u>	<u>\$0</u>	<u>0.00%</u>
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

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

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

Case No. WR-2008-0311

STAFF - ST JOSEPH

Page 7 of 7

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	45.90	\$31,560	(\$1,787)	-5.36%
5								
6	2"	108.2	6.95	752	6.58	712	(40)	-5.32%
7								
8	3"	12.0	11.94	144	11.30	136	(8)	-5.56%
9								
10	4"	1,010.4	18.95	19,146	17.93	18,121	(1,025)	-5.35%
11								
12	6"	1,924.2	38.87	74,793	36.79	70,786	(4,007)	-5.36%
13								
14	8"	1,208	66.87	80,795	63.29	76,466	(4,329)	-5.36%
15								
16	10"	211	102.79	21,705	97.28	20,542	(1,163)	-5.36%
17								
18	12"	132	146.57	19,379	138.72	18,341	(1,038)	-5.36%
19								
20								
21								
22	Total	<u>5,294</u>		<u>\$250,061</u>		<u>\$236,664</u>	<u>(\$13,397)</u>	<u>-5.36%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
31								
32								
33								
34								
35								
36								
37								

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)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	75,386	27,908	13,607	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
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	8,959	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	13,805	6,716	8,102	1,470	6,617	270	1,093
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	(10,712)	(3,884)	(1,890)	(2,280)	(413)	(1,862)	(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	160,845	78,249	94,396	17,123	77,096	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	4,049	1,970	2,376	431	1,941	79	320
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,352,114	474,704	244,255	315,396	53,410	234,127	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				Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)			
Super & Eng Maint P	6	39,332	14,262	6,938	8,370	1,518	6,836	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	874	425	513	93	419	17	69			
Pump Equip Maint P	6	0	0	0	0	0	0	0	0			
TOTAL PUMPING EXPENSES - MAINTENANCE		41,742	15,136	7,363	8,883	1,611	7,255	296	1,198			
TOTAL PUMPING EXPENSES		1,393,856	489,839	251,618	324,278	55,021	241,382	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	12,457	3,448	850	686	47	617	1,665			
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	121,126	51,428	14,130	11,206	0	9,136	36,591			
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	45,845	12,689	3,129	2,525	175	2,270	6,126			

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 Classification				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)				Private (9)	Public (10)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0
Rents Oper TD	11	212	134	37	9	7	1	7	18	
TOTAL T & D EXPENSE OPERATION		527,169	332,144	91,932	22,678	18,313	1,256	16,446	44,400	
Super & Eng Maint TD	12	11,299	4,854	1,589	421	332	20	241	3,842	
Struct & Improve Maint TD	12	13	6	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	46,444	19,719	5,418	4,297	0	3,503	14,030	
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	119,790	39,205	10,401	8,198	502	5,939	94,806	
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	201,845	66,058	17,528	13,821	850	10,012	159,750	
TOTAL T & D EXPENSE		997,032	533,989	157,990	40,206	32,133	2,105	26,458	204,150	
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	152,181	38,791	22,984	7,310	15,252	3,826	23,538
Other Supplies & Exp AG	15	107	62	16	9	3	6	2	10
Other Supplies & Exp AG	15	75,699	43,656	11,128	6,593	2,097	4,375	1,098	6,752
Other Supplies & Exp AG	15	103,921	59,931	15,276	9,052	2,879	6,007	1,507	9,270
Mgmt Fees-Coporate/Shared Service Center	15	1,884,666	1,086,887	277,046	164,154	52,205	108,934	27,328	168,112
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	52,742	13,444	7,966	2,533	5,286	1,326	8,158
Outside Services AG	15	302,045	174,189	44,401	26,308	8,367	17,458	4,380	26,942
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	260,782	150,393	38,335	22,714	7,224	15,073	3,781	23,262
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	70,762	18,037	10,687	3,399	7,092	1,779	10,945
Injuries & Damages	16	10,469	5,807	1,580	963	306	638	156	1,020
Employee Pension & Benefits	16	248,219	137,687	37,456	22,836	7,248	15,117	3,698	24,177
Employee Pension & Benefits	16	593,749	329,353	89,597	54,625	17,337	36,159	8,847	57,831
Employee Pension & Benefits	16	438,403	243,182	66,155	40,333	12,801	26,699	6,532	42,700
Reg Commision Exp	15	14,990	8,645	2,204	1,306	415	866	217	1,337
Rents AG	15	46,815	26,998	6,882	4,078	1,297	2,706	679	4,176
Goodwill Advertising Exp	15	107	62	16	9	3	6	2	10
Misc Exp AG	15	264,710	152,658	38,912	23,056	7,332	15,300	3,838	23,612
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		4,722,720	2,695,194	699,274	417,674	132,756	276,975	68,996	431,852
General Plant Maint AG	15	(4,188)	(2,415)	(616)	(365)	(116)	(242)	(61)	(374)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	(2,415)	(616)	(365)	(116)	(242)	(61)	(374)
TOTAL A & G EXPENSE		4,718,532	2,692,779	698,658	417,309	132,640	276,733	68,935	431,478
Total Operation & Maintenance Expenses		9,288,765	4,844,346	1,445,602	1,143,827	285,007	780,782	111,321	677,881

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					Public		Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)		
DEPRECIATION EXPENSE											
Struct & Imp SS	2	49,526	18,335	8,939	10,866	1,956	8,895	109	426		
Struct & Imp P	6	83,592	30,310	14,746	17,788	3,227	14,528	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	4,783	2,031	558	443	0	361	1,445		
Struct & Imp Offices	15	0	0	0	0	0	0	0	0		
Struct & Imp Store,Shop,Gar	15	4,820	2,780	709	420	134	279	70	430		
Struct & Imp Misc	15	40,618	23,424	5,971	3,538	1,125	2,348	589	3,623		
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	148	72	87	16	71	3	12		
Pump Equip Electric	6	136,640	49,546	24,103	29,077	5,274	23,748	970	3,922		
Deisel Pumping Equipment	6	10,377	3,763	1,831	2,208	401	1,804	74	298		
Other Pumping Equipment	6	1,151	417	203	245	44	200	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	8,385	3,560	978	776	0	632	2,533		
TD Mains 6 to 8" "	4	163,646	81,365	34,546	9,491	7,528	0	6,137	24,580		
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 & Grtr "	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	6,242	1,591	943	300	626	157	965		
Comp & Periph Equip	15	51,425	29,657	7,559	4,479	1,424	2,972	746	4,587		
Computer Software	15	105,946	61,099	15,574	9,228	2,935	6,124	1,536	9,450		
Comp Software Personal	15	12,942	7,464	1,902	1,127	358	748	188	1,154		
Data Handling Equipment	15	2,565	1,479	377	223	71	148	37	229		
Other Office Equipment	15	11,733	6,766	1,725	1,022	325	678	170	1,047		
Trans Equip Lt Duty Trks	15	13,105	7,558	1,926	1,141	363	757	190	1,169		
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0		
Trans Equip Autos	15	7,641	4,407	1,123	666	212	442	111	682		
Trans Equip Other	15	129	74	19	11	4	7	2	12		
Stores Equipment	15	6,932	3,998	1,019	604	192	401	101	618		

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)	Public (7)			Private (9)	Public (10)
Tools,Shop,Garage Equip	15	43,506	25,090	6,395	3,789	1,205	2,515	631	3,881	
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	6,555	1,671	990	315	657	165	1,014	
Comm Equip Non- Telephone	15	4,562	2,631	671	397	126	264	66	407	
Remote Control & Instrument	15	446	257	66	39	12	26	6	40	
Comm Equip Telephone	15	3,040	1,753	447	265	84	176	44	271	
Misc Equipment	15	8,005	4,616	1,177	697	222	463	116	714	
Total Depreciation Expense		2,648,414	1,135,264	443,372	440,350	93,691	346,638	28,466	160,634	
Amort-Other UP,DepCIAC,Cost Removal	18	167,846	67,659	28,718	30,061	6,177	23,918	1,762	9,550	
Taxes Other Than Income										
Utility Reg Assessment Fee	19	148,845	68,379	24,366	22,669	5,046	17,087	1,667	9,630	
Property Taxes	18	1,025,812	413,505	175,516	183,723	37,750	146,178	10,771	58,369	
FUTA	16	127,700	70,835	19,270	11,748	3,729	7,777	1,903	12,438	
FICA	16	9,149	5,075	1,381	842	267	557	136	891	
SUTA	16	5,923	3,285	894	545	173	361	88	577	
Other Taxes & Licenses	15	36,632	21,126	5,385	3,191	1,015	2,117	531	3,268	
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	
Total Taxes, Other Than Income		1,354,061	582,206	226,812	222,718	47,979	174,078	15,097	85,173	
Income Taxes	18	683,639	275,575	116,971	122,440	25,158	97,419	7,178	38,899	
Utility Income Available for Return	18	7,217,785	2,909,489	1,234,963	1,292,705	265,614	1,028,534	75,787	410,692	
Total Cost of Service		21,360,510	9,814,538	3,496,437	3,252,100	723,627	2,451,368	239,610	1,382,829	
Less: Other Water Revenues	d	262,707	120,706	43,002	39,997	8,900	30,149	2,947	17,007	
Revenue Contribution	19	0	0	0	0	0	0	0	0	
Total Other Water Revenues		262,707	120,706	43,002	39,997	8,900	30,149	2,947	17,007	
Total Cost of Service Related to Sales of Water		21,097,803	9,693,832	3,453,435	3,212,104	714,727	2,421,219	236,663	1,365,822	
Reallocation of Public Fire	20		775,327	276,280	257,032	57,182	0		(1,365,822)	
Total		\$ 21,097,803	\$ 10,469,159	\$ 3,729,716	\$ 3,469,136	\$ 771,910	\$ 2,421,219	\$ 236,663	\$ -	
Total Cost of Service		21,360,510	10,589,866 #	3,772,717 #	3,509,133 #	780,809 #	2,451,368 #	239,610 #	17,007	

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				Public		Fire Protection	
			(4)	(5)	(6)	Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
RATE BASE										
Organization	17	\$ 13,449	\$ 5,506	\$ 2,289	\$ 2,359	\$ 491	\$ 1,869	\$ 144	\$ 791	
Franchises	17	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	3,235	1,574	1,898	344	1,550	63	256	
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0	
Land & Ld Rights TD	7	841,125	418,207	177,561	48,785	38,692	0	31,542	126,337	
Land & Land Rights AG	15	8,112	4,678	1,192	707	225	469	118	724	
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	1,532,686	745,631	899,491	163,160	734,641	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	168,799	71,668	19,691	15,617	0	12,731	50,993	
Struct & Imp TD Spec Cross	7	(925,346)	(460,082)	(195,341)	(53,670)	(42,566)	0	(34,700)	(138,987)	
Struct & Imp Offices	15	390,718	225,327	57,436	34,032	10,823	22,584	5,665	34,852	
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	93,173	23,750	14,072	4,475	9,338	2,343	14,411	
Struct & Imp Ag	15	27,657	15,950	4,066	2,409	766	1,599	401	2,467	
Struct & Imp Misc	15	708,733	408,726	104,184	61,731	19,632	40,965	10,277	63,219	
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	7,054	3,432	4,140	751	3,381	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	1,563,807	760,771	917,755	166,473	749,558	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	137,189	66,741	80,512	14,604	65,757	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	15,121	7,356	8,874	1,610	7,248	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	

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					Public Authorities		Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private (9)	Public (10)			
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)	(2,131,253)	(904,882)	(248,618)	(197,179)	0	(160,744)	(643,834)			
TD Mains 4 & Less "	4	1,244,250	618,641	262,661	72,167	57,236	0	46,659	186,886			
TD Mains 6 to 8" "	4	11,015,073	5,476,694	2,325,282	638,874	506,693	0	413,065	1,654,464			
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			
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0			
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0			
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0			
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0			
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0			
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0			
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0			
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0			
Fire Mains	8	0	0	0	0	0	0	0	0			
Services	10	3,704,770	3,058,288	381,591	32,231	42,975	5,187	184,498	0			
Meters Bronze Case	9	3,023,339	2,349,739	449,873	112,166	84,653	26,908	0	0			
Meters Plastic Case	9	62,906	48,891	9,360	2,334	1,761	560	0	0			
Meters Other	9	(805,222)	(625,819)	(119,817)	(29,874)	(22,546)	(7,166)	0	0			
Meters Other-Rem Rdr Unts	9	71,166	55,310	10,590	2,640	1,993	633	0	0			
Meter Vault	9	245,562	190,851	36,540	9,110	6,876	2,186	0	0			
Meter Installations	9	2,279,320	1,771,488	339,163	84,563	63,821	20,286	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	154,550	39,395	23,342	7,423	15,490	3,886	23,905			
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0			
Other P/E TD	7	0	0	0	0	0	0	0	0			
Other P/E CPS	15	0	0	0	0	0	0	0	0			
Office Furniture & Equip	15	(196,705)	(113,440)	(28,916)	(17,133)	(5,449)	(11,370)	(2,852)	(17,546)			
Comp & Periph Equip	15	312,110	179,994	45,880	27,185	8,645	18,040	4,526	27,840			
Computer Software	15	127,125	73,313	18,687	11,073	3,521	7,348	1,843	11,340			
Comp Software Personal	15	60,218	34,728	8,852	5,245	1,668	3,481	873	5,371			
Data Handling Equipment	15	24,582	14,176	3,614	2,141	681	1,421	356	2,193			
Other Office Equipment	15	118,981	68,616	17,490	10,363	3,296	6,877	1,725	10,613			
Trans Equip Lt Duty Trks	15	184,187	106,221	27,075	16,043	5,102	10,646	2,671	16,429			
Trans Equip Hvy Duty Trks	15	43,340	24,994	6,371	3,775	1,201	2,505	628	3,866			
Trans Equip Autos	15	18,934	10,919	2,783	1,649	524	1,094	275	1,689			
Trans Equip Other	15	(238,175)	(137,356)	(35,012)	(20,745)	(6,597)	(13,767)	(3,454)	(21,245)			
Stores Equipment	15	133,067	76,740	19,561	11,590	3,686	7,691	1,929	11,870			
Tools,Shop,Garage Equip	15	585,439	337,623	86,060	50,992	16,217	33,838	8,489	52,221			
Tools,Shop,Garage Equip Oth	15	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			
Laboratory Equip Other	2	17,366	6,429	3,135	3,810	686	3,119	38	149			
Power Operated Equipment	15	67,161	38,732	9,873	5,850	1,860	3,882	974	5,991			
Comm Equip Non-Telephone	15	38,523	22,216	5,663	3,355	1,067	2,227	559	3,436			
Remote Control & Instrument	15	6,508	3,753	957	567	180	376	94	581			
Comm Equip Telephone	15	16,154	9,316	2,375	1,407	447	934	234	1,441			
Misc Equipment	15	76,114	43,895	11,189	6,630	2,108	4,399	1,104	6,789			
Other Tangible Property	17	0	0	0	0	0	0	0	0			
Total Utility Plant in Service		99,731,126	40,836,130	16,975,960	17,491,469	3,635,847	13,867,593	1,064,657	5,859,470			

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	318,870	183,892	46,874	27,774	8,833	18,431	4,624	28,443
Materials and Supplies	15	211,196	121,797	31,046	18,395	5,850	12,207	3,062	18,839
Prepayments	15	101,400	58,477	14,906	8,832	2,809	5,861	1,470	9,045
OPEB Tracker	16	87,495	48,533	13,203	8,050	2,555	5,328	1,304	8,522
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)	(1,671,858)	(695,042)	(716,277)	(149,054)	(567,631)	(43,695)	(240,120)
Deferred Taxes & Offsets	17	(13,434,009)	(5,499,883)	(2,286,468)	(2,356,325)	(490,341)	(1,867,327)	(143,744)	(789,920)
Pensions & other	16	(4,253,836)	(2,359,603)	(641,904)	(391,353)	(124,212)	(259,059)	(63,382)	(414,324)
Total Other Rate Base Elements		<u>(21,052,562)</u>	<u>(9,118,644)</u>	<u>(3,517,386)</u>	<u>(3,400,905)</u>	<u>(743,561)</u>	<u>(2,652,190)</u>	<u>(240,361)</u>	<u>(1,379,515)</u>
Total Original Cost Measure of Value		<u>\$ 78,678,564</u>	<u>\$ 31,717,486</u>	<u>\$ 13,458,574</u>	<u>\$ 14,090,564</u>	<u>\$ 2,892,285</u>	<u>\$ 11,215,403</u>	<u>\$ 824,296</u>	<u>\$ 4,479,956</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	Factor Ref.	Cost of Service	Customer Classifications				Public Authorities	Sales for Resale	Fire Protection		
			Residential	Commercial	Industrial				Private	Public	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
T&D OP BASIS FOR FACTOR 11		434,428	273,708	75,758	18,690	15,095	1,033	13,552	36,591	0.0	
FACTOR 11		0.6301	0.1744	0.0430	0.0347	0.0024	0.0312	0.0842	1.0000		
T&D Mnt BASIS FOR FACTOR 12		179,710	77,195	25,262	6,705	5,290	327	3,832	61,098	0.0	
FACTOR 12		0.4296	0.1406	0.0373	0.0294	0.0018	0.0213	0.3400	1.0000		
A&G BASIS FOR FACTOR 15		2,484,394	1,432,578	365,235	216,321	68,934	143,616	36,128	221,582	0.0	
FACTOR 15		0.5767	0.1470	0.0871	0.0277	0.0578	0.0145	0.0892	1.0000		
LABOR BASIS FOR FACTOR 16		2,508,357	1,391,698	378,477	230,770	73,192	152,674	37,324	244,222	0.0	
FACTOR 16		0.5547	0.1509	0.0920	0.0292	0.0609	0.0149	0.0974	1.0000		
UPIS BASIS FOR FACTOR 17		99,717,677	40,830,624	16,973,671	17,489,110	3,635,356	13,865,724	1,064,513	5,858,680	0.0	
FACTOR 17		0.4094	0.1702	0.1754	0.0365	0.1390	0.0107	0.0588	1.0000		
RATE BASE BASIS FOR FACTOR 18		78,678,564	31,717,486	13,458,574	14,090,564	2,892,285	11,215,403	824,296	4,479,956	0.0	
FACTOR 18		0.4031	0.1711	0.1791	0.0368	0.1425	0.0105	0.0569	1.0000		
TOTAL COS BASIS FOR FACTOR 19		21,196,675	9,737,514	3,469,867	3,228,126	718,166	2,433,414	237,726	1,371,862	0.0	
FACTOR 19		0.4595	0.1637	0.1523	0.0339	0.1148	0.0112	0.0647	1.0001		
COS w/o Fire Factor 20		17,153,673	9,737,514	3,469,867 #	3,228,126 #	718,166 #				0	
FACTOR 20		0.5677	0.2023	0.1882	0.0419					1.0000	

Table of Factors - Table Name "FACTORS"

	2	4	6	8	10	12	14	20
	Residential	Commercial	Industrial	Public	Resale	Private Fire	Public Fire	Total
1	0.3447	0.1830	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	0.4972	0.2111	0.0580	0.0460	-	0.0375	0.1502	1.0000
5	0.3636	0.1537	0.1366	0.0336	0.1712	0.0282	0.1131	1.0000
6	0.3626	0.1764	0.2128	0.0386	0.1738	0.0071	0.0287	1.0000
7	0.4972	0.2111	0.0580	0.0460	-	0.0375	0.1502	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	0.6301	0.1744	0.0430	0.0347	0.0024	0.0312	0.0842	1.0000
12	0.4296	0.1406	0.0373	0.0294	0.0018	0.0213	0.3400	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	0.5767	0.1470	0.0871	0.0277	0.0578	0.0145	0.0892	1.0000
16	0.5547	0.1509	0.0920	0.0292	0.0609	0.0149	0.0974	1.0000
17	0.4094	0.1702	0.1754	0.0365	0.1390	0.0107	0.0588	1.0000
18	0.4031	0.1711	0.1791	0.0368	0.1425	0.0105	0.0569	1.0000
19	0.4594	0.1637	0.1523	0.0339	0.1148	0.0112	0.0647	1.0000
20	0.5677	0.2023	0.1882	0.0419	-	-	-	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
Infil Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	8,959	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	305,291	120,434	1,993	0	0	15,870
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	11,167	7,685	3,032	50	0	0	400
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,352,114	1,188,841	130,895	2,167	0	0	30,212
Super & Eng Maint P	6	39,332	27,069	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	28,728	11,333	188	0	0	1,493
TOTAL PUMPING EXPENSES		1,393,856	1,217,569	142,228	2,354	0	0	31,705
WATER TREATMENT								
Super & Eng Oper WT	2	60,832	43,106	17,069	0	0	0	657
Chemicals	1	918,866	905,175	0	0	0	0	13,691
Labor & Exp Oper WT	2	69,967	49,579	19,633	0	0	0	756
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	1	296,976	292,551	0	0	0	0	4,425

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
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	3,074	0	5,931	4,648	3,835	0	2,281
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	67,555	0	130,335	0	0	0	45,727
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	11,314	0	21,828	17,106	14,115	0	8,396
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	81,976	0	158,157	123,925	102,264	0	60,846
Super & Eng Maint TD	12	11,299	1,632	0	3,148	2,047	389	0	4,083
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	25,903	0	49,975	0	0	0	17,533
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	40,265	0	77,685	50,526	9,592	0	100,773
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	67,851	0	130,905	85,147	16,170	0	169,791
TOTAL T & D EXPENSE		997,032	149,827	0	289,062	209,072	118,434	0	230,637
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

MISSOURI-AMERICAN WATER COMPANY

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Uncollectible Accts	13	199,688	0	0	0	0	197,252	2,436
Misc Cust Accts Exp CA	13	43,926	0	0	0	0	43,390	536
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		684,810	0	0	0	0	679,473	5,337
ADMINISTRATIVE AND GENERAL EXPENSES								
Salaries AG	15	263,883	75,180	23,406	30,953	22,219	12,587	27,365
Other Supplies & Exp AG	15	107	30	9	13	9	5	11
Other Supplies & Exp AG	15	75,699	21,567	6,715	8,879	6,374	3,611	7,850
Other Supplies & Exp AG	15	103,921	29,607	9,218	12,190	8,750	4,957	10,777
Mgmt Fees-Coporate/Shared Service Center	15	1,884,666	536,941	167,170	221,071	158,689	89,899	195,440
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	91,454	26,055	8,112	10,728	7,700	4,362	9,484
Outside Services AG	15	302,045	86,053	26,791	35,430	25,432	14,408	31,322
Outside Services AG	15	0	0	0	0	0	0	0
Property Insurance	15	260,782	74,297	23,131	30,590	21,958	12,439	27,043
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0
Property Insurance	15	122,701	34,958	10,884	14,393	10,331	5,853	12,724
Injuries & Damages	16	10,469	3,168	978	1,343	963	545	1,175
Employee Pension & Benefits	16	248,219	75,111	23,184	31,846	22,836	12,932	27,850
Employee Pension & Benefits	16	593,749	179,668	55,456	76,178	54,625	30,934	66,619
Employee Pension & Benefits	16	438,403	132,661	40,947	56,247	40,333	22,841	49,189
Reg Commission Exp	15	14,990	4,271	1,330	1,758	1,262	715	1,554
Rents AG	15	46,815	13,338	4,152	5,491	3,942	2,233	4,855
Goodwill Advertising Exp	15	107	30	9	13	9	5	11
Misc Exp AG	15	264,710	75,416	23,480	31,050	22,289	12,627	27,450
Research & Development	15	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		4,722,720	1,368,351	424,972	568,174	407,722	230,953	500,718
General Plant Maint AG	15	(4,188)	(1,193)	(371)	(491)	(353)	(1,145)	(434)
General Plant Maint AG	15	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	(1,193)	(371)	(491)	(353)	(1,145)	(434)
TOTAL A & G EXPENSE		4,718,532	1,367,158	424,601	567,683	407,369	230,754	500,284
Total Operation & Maintenance Expenses		9,288,765	4,129,761	645,030	859,100	616,441	1,900,157	789,089
DEPRECIATION EXPENSE								
Struct & Imp SS	2	49,526	35,094	13,897	0	0	0	535
Struct & Imp P	6	83,592	57,530	22,695	376	0	0	2,991
Struct & Imp WT	2	403,428	285,869	113,202	0	0	0	4,357
Struct & Imp TD	7	9,620	2,668	0	5,147	0	0	1,806
Struct & Imp Offices	15	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	4,820	1,373	428	565	406	230	500
Struct & Imp Misc	15	40,618	11,572	3,603	4,764	3,420	1,937	4,212
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

MISSOURI-AMERICAN WATER COMPANY

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Supply Mains	2	167,603	118,763	47,029	0	0	0	0	1,810
Power Generation Equipment	6	407	280	111	2	0	0	0	15
Pump Equip Electric	6	136,640	94,040	37,098	614	0	0	0	4,889
Deisel Pumping Equipment	6	10,377	7,142	2,817	47	0	0	0	371
Other Pumping Equipment	6	1,151	792	312	5	0	0	0	41
WT Equip Non-Media	2	640,235	453,671	179,650	0	0	0	0	6,915
Dist Reservoirs & Standpipe	5	34,839	10,427	0	19,646	0	0	0	4,766
Elevated Tanks & Standpipes	5	7,043	2,108	0	3,972	0	0	0	963
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains 4 & Less "	4	16,864	4,676	0	9,022	0	0	0	3,165
TD Mains 6 to 8" "	4	163,646	45,379	0	87,551	0	0	0	30,716
TD Mains 10 to 16" "	3	211,344	139,107	55,076	0	0	0	0	17,161
TD Mains 18 & Grtr "	3	74,015	48,717	19,288	0	0	0	0	6,010
Services	10	123,106	0	0	0	0	116,975	0	6,131
Meters Bronze Case	9	74,851	0	0	0	74,851	0	0	0
Meters Plastic Case	9	1,769	0	0	0	1,769	0	0	0
Meters Other	9	5,048	0	0	0	5,048	0	0	0
Meters Other-Rem Rdr Unts	9	1,788	0	0	0	1,788	0	0	0
Meter Vault	9	6,188	0	0	0	6,188	0	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	60,778	0	0	0	0	0	0	60,778
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	10,823	3,083	960	1,270	911	516	2,960	1,122
Comp & Periph Equip	15	51,425	14,651	4,561	6,032	4,330	2,453	14,065	5,333
Computer Software	15	105,946	30,184	9,397	12,427	8,921	5,054	28,976	10,987
Comp Software Personal	15	12,942	3,687	1,148	1,518	1,090	617	3,540	1,342
Data Handling Equipment	15	2,565	731	228	301	216	122	702	266
Other Office Equipment	15	11,733	3,343	1,041	1,376	988	560	3,209	1,217
Trans Equip Lt Duty Trks	15	13,105	3,734	1,162	1,537	1,103	625	3,584	1,359
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	7,641	2,177	678	896	643	364	2,090	792
Trans Equip Other	15	129	37	11	15	11	6	35	13
Stores Equipment	15	6,932	1,975	615	813	584	331	1,896	719
Tools,Shop,Garage Equip	15	43,506	12,395	3,859	5,103	3,663	2,075	11,899	4,512
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	23,005	16,301	6,455	0	0	0	0	248
Laboratory Equip Other	2	1,219	864	342	0	0	0	0	13
Power Operated Equipment	15	11,366	3,238	1,008	1,333	957	542	3,109	1,179
Comm Equip Non-Telephone	15	4,562	1,300	405	535	384	218	1,248	473
Remote Control & Instrument	15	446	127	40	52	38	21	122	46
Comm Equip Telephone	15	3,040	866	270	357	256	145	831	315
Misc Equipment	15	8,005	2,281	710	939	674	382	2,189	830
Total Depreciation Expense		2,648,414	1,420,697	528,301	166,216	118,239	133,174	92,882	188,906
Amort-Other UP	18	167,846	67,659	28,718	30,061	6,177	23,918	1,762	9,550
Taxes Other Than Income									
Utility Reg Assessment Fee	19	148,845	68,379	24,366	22,669	5,046	17,087	1,667	9,630
Property Taxes	18	1,025,812	413,505	175,516	183,723	37,750	146,178	10,771	58,369
FUTA	16	127,700	38,642	11,927	16,384	11,748	6,653	28,017	14,328
FICA	16	9,149	2,768	855	1,174	842	477	2,007	1,027
SUTA	16	5,923	1,792	553	760	545	309	1,300	665

MISSOURI-AMERICAN WATER COMPANY

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Other Taxes & Licenses	15	36,632	10,436	3,249	4,297	3,084	1,747	10,019	3,799
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		1,354,061	535,523	216,467	229,007	59,015	172,451	53,781	87,817
Income Taxes	18	683,639	275,575	116,971	122,440	25,158	97,419	7,178	38,899
Utility Income Available for Return	18	7,217,785	2,909,489	1,234,963	1,292,705	265,614	1,028,534	75,787	410,692
Total Cost of Service		21,360,510	9,338,705	2,770,449	2,699,528	1,090,644	1,804,684	2,131,547	1,524,953
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		21,623,217	9,601,412	2,770,449	2,699,528	1,090,644	1,804,684	2,131,547	1,524,953
Reallocation of Public Fire	20	0	861,697	255,272	248,853	0	0	0	(1,365,822)
Total		\$ 21,623,217	\$ 10,463,109	\$ 3,025,721	\$ 2,948,381	\$ 1,090,644	\$ 1,804,684	\$ 2,131,547	\$ 159,131
			4,879,538			38,049	33,084	390,024	
			\$ 2,144			28.66	54.55		
		2,085,839	2,054,760			2.39	4.55	5.47	
			\$ 0.421					12.40	
RATE BASE									
Organization	17	13,449	7,593	2,846	784	691	494	109	932
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	233,244	0	450,002	0	0	0	157,879
Land & Land Rights AG	15	8,112	2,311	720	952	683	387	2,219	841
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	2,909,099	1,147,612	18,996	0	0	0	151,226
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	94,143	0	181,633	0	0	0	63,724
Struct & Imp TD Spec Cross	7	(925,346)	(256,598)	0	(495,060)	0	0	0	(173,687)
Struct & Imp Offices	15	390,718	111,316	34,657	45,831	32,898	18,637	106,861	40,517
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	161,563	46,029	14,331	18,951	13,604	7,707	44,187	16,754
Struct & Imp Ag	15	27,657	7,879	2,453	3,244	2,329	1,319	7,564	2,868
Struct & Imp Misc	15	708,733	201,918	62,865	83,134	59,675	33,807	193,838	73,496

MISSOURI-AMERICAN WATER COMPANY

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Collect & Impounding	1	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	685,615	485,827	192,384	0	0	0	7,405
Wells & Springs	2	66,412	47,060	18,635	0	0	0	717
Supply Mains	2	8,024,817	5,686,385	2,251,764	0	0	0	86,668
Supply Mains Nth Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Ctr Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Sth Pit (STL)	2	0	0	0	0	0	0	0
Supply Mains Meramec Pit (S)	2	0	0	0	0	0	0	0
Power Generation Equip Othe	6	19,455	13,390	5,282	87	0	0	696
Boiler Plant Equipment P	6	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0
Pump Equip Electric	6	4,312,760	2,968,168	1,170,914	19,382	0	0	154,296
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0
Pump Equip Diesel	6	378,348	260,390	102,721	1,700	0	0	13,536
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0
Pump Equip Diesel Ctr Pit	6	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0
Pump Equip Other	6	41,701	28,700	11,322	187	0	0	1,492
WT Equip Non-Media	2	14,565,251	10,320,937	4,087,009	0	0	0	157,305
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0
WT Equip Non Media Ctr 1 &	2	3,484	2,469	978	0	0	0	38
WT Equip Non Media Ctr 3 (	2	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	1,281,854	908,322	359,688	0	0	0	13,844
WT Equip Filter Media	2	26,133	18,518	7,333	0	0	0	282
Dist Reservoirs & Standpipe	5	1,507,042	451,058	0	849,821	0	0	206,163
Elevated Tanks & Standpipes	5	313,008	93,683	0	176,505	0	0	42,819
Ground Level Facilities	5	0	0	0	0	0	0	0
TD Mains Not Classified by	7	(4,286,510)	(1,188,649)	0	(2,293,283)	0	0	(804,578)
TD Mains 4 & Less "	4	1,244,250	345,031	0	665,674	0	0	233,546
TD Mains 6 to 8" "	4	11,015,073	3,054,480	0	5,893,064	0	0	2,067,529
TD Mains 10 to 16" "	3	14,172,667	9,328,449	3,693,397	0	0	0	1,150,821
TD Mains 18 & Grtr "	3	4,859,943	3,198,814	1,266,501	0	0	0	394,627
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains Cl <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains Cl <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains Cl <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains Cl 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains Cl 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0
Services	10	3,704,770	0	0	0	3,520,272	0	184,498
Meters Bronze Case	9	3,023,339	0	0	3,023,339	0	0	0
Meters Plastic Case	9	62,906	0	0	62,906	0	0	0
Meters Other	9	(805,222)	0	0	(805,222)	0	0	0
Meters Other-Rem Rdr Unts	9	71,166	0	0	71,166	0	0	0
Meter Vault	9	245,562	0	0	245,562	0	0	0
Meter Installations	9	2,279,320	0	0	2,279,320	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	2,247,696	0	0	0	0	0	2,247,696
Other P/E Intangible	15	267,990	76,350	23,771	31,435	12,783	73,295	27,791

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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	
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	(196,705)	(56,041)	(17,448)	(23,073)	(16,563)	(9,383)	(20,398)	
Comp & Periph Equip	15	312,110	88,920	27,684	36,611	26,280	14,888	85,362	
Computer Software	15	127,125	36,218	11,276	14,912	10,704	6,064	34,769	
Comp Software Personal	15	60,218	17,156	5,341	7,064	5,070	2,872	16,470	
Data Handling Equipment	15	24,582	7,003	2,180	2,883	2,070	1,173	6,723	
Other Office Equipment	15	118,981	33,898	10,554	13,956	10,018	5,675	32,541	
Trans Equip Lt Duty Trks	15	184,187	52,475	16,337	21,605	15,509	8,786	50,375	
Trans Equip Hvy Duty Trks	15	43,340	12,348	3,844	5,084	3,649	2,067	11,853	
Trans Equip Autos	15	18,934	5,394	1,679	2,221	1,594	903	5,178	
Trans Equip Other	15	(238,175)	(67,856)	(21,126)	(27,938)	(20,054)	(11,361)	(65,141)	
Stores Equipment	15	133,067	37,911	11,803	15,609	11,204	6,347	36,394	
Tools,Shop,Garage Equip	15	585,439	166,792	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	19,134	5,957	7,878	5,655	3,204	18,369	
Comm Equip Non-Telephone	15	38,523	10,975	3,417	4,519	3,244	1,838	10,536	
Remote Control & Instrument	15	6,508	1,854	577	763	548	310	1,780	
Comm Equip Telephone	15	16,154	4,602	1,433	1,895	1,360	771	4,418	
Misc Equipment	15	76,114	21,685	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		99,731,126	56,311,001	21,098,271	5,814,668	5,125,507	3,661,115	804,838	6,915,725
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	
Cash Working Capital	15	318,870	90,846	28,284	37,403	26,849	15,210	87,211	
Materials and Supplies	15	211,196	60,170	18,733	24,773	17,783	10,074	57,762	
Prepayments	15	101,400	28,889	8,994	11,894	8,538	4,837	27,733	
OPEB's Contributed to External Fund	16	87,495	26,476	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)	(2,305,645)	(864,106)	(238,078)	(209,901)	(149,871)	(33,078)	
Deferred Income Taxes	17	(13,434,009)	(7,584,841)	(2,842,636)	(783,203)	(690,508)	(493,028)	(108,815)	
Pensions	16	(4,253,836)	(1,287,211)	(397,308)	(545,767)	(391,353)	(221,625)	(933,292)	
Total Other Rate Base Elements		22,490,484	11,384,078	4,168,234	1,652,345	1,352,981	899,203	1,267,087	1,766,556
Total Original Cost Measure of Value		\$ 122,221,610	\$ 67,695,079	\$ 25,266,505	\$ 7,467,013	\$ 6,478,488	\$ 4,560,319	\$ 2,071,925	\$ 8,682,281

MISSOURI-AMERICAN WATER COMPANY

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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	67,555	0	130,335	102,122	84,272	0	50,144	0.0
FACTOR 11		0.1555	0.0000	0.3000	0.2351	0.1940	0.0000	0.1154	1.0000
T&D Mnt BASIS FOR FACTOR 12	179,710	25,953	0	50,068	32,571	6,189	0	64,929	0.0
FACTOR 12		0.1444	0.0000	0.2786	0.1812	0.0344	0.0000	0.3614	1.0000
A&G BASIS FOR FACTOR 15	2,484,394	707,844	220,429	291,417	209,072	118,434	679,473	257,726	0.0
FACTOR 15		0.2849	0.0887	0.1173	0.0842	0.0477	0.2735	0.1037	1.0000
LABOR BASIS FOR FACTOR 16	2,508,357	758,766	234,355	321,765	230,889	130,780	550,239	281,562	0.0
FACTOR 16		0.3026	0.0934	0.1283	0.0920	0.0521	0.2194	0.1122	1.0000
UPIS BASIS FOR FACTOR 17	99,717,677	56,303,408	21,095,425	5,813,884	5,124,816	3,660,622	804,729	6,914,793	0.0
FACTOR 17		0.5646	0.2116	0.0583	0.0514	0.0367	0.0081	0.0693	1.0000
RATE BASE BASIS FOR FACTOR 18	122,221,610	67,695,079	25,266,505	7,467,013	6,478,488	4,560,319	2,071,925	8,682,281	0.0
FACTOR 18		0.0665	0.4500	0.1259	0.1094	0.0752	0.0263	0.1467	1.0000
TOTAL COS BASIS FOR FACTOR 19	21,196,675	9,266,055	2,744,753	2,675,101	1,084,336	1,786,882	2,125,780	1,513,768	0.0
FACTOR 19		0.4371	0.1295	0.1262	0.0512	0.0843	0.1003	0.0714	1.0000
TOTAL COS BASIS FOR FACTOR 20	14,685,909	9,266,055	2,744,753	2,675,101	0	0	0	0	0.0
FACTOR 20		0.6309	0.1869	0.1822	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9851	-	-	-	-	-	0.0149
2	0.7086	0.2806	-	-	-	-	0.0108
3	0.6582	0.2606	-	-	-	-	0.0812
4	0.2773	-	0.5350	-	-	-	0.1877
5	0.2993	-	0.5639	-	-	-	0.1368
6	0.6882	0.2715	0.0045	-	-	-	0.0358
7	0.2773	-	0.5350	-	-	-	0.1877
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9502	-	0.0498
11	0.1555	-	0.3000	0.2351	0.1940	-	0.1154
12	0.1444	-	0.2786	0.1812	0.0344	-	0.3614
13	-	-	-	-	-	0.9878	0.0122
14	-	-	-	-	-	1.0000	-
15	0.2849	0.0887	0.1173	0.0842	0.0477	0.2735	0.1037
16	0.3026	0.0934	0.1283	0.0920	0.0521	0.2194	0.1122
17	0.5646	0.2116	0.0583	0.0514	0.0367	0.0081	0.0693
18	0.0665	0.4500	0.1259	0.1094	0.0752	0.0263	0.1467
19	0.4371	0.1295	0.1262	0.0512	0.0843	0.1003	0.0714
20	0.6309	0.1869	0.1822	-	-	-	1.0000

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

FACTOR 1.

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

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

Customer Classification (1)	Average Daily Consumption, Thousand Gallons (2)	Allocation Factor (3)
Residential	4,678	0.3447
Commercial	2,484	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	13,570	1.0000

FACTOR 2.

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

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

Customer Classification (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	1.0000	0.7196	1.0000	0.2807	1.0000

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

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

FACTOR 2. MAX DAY CLASS ALLOCATION AND MAX DAY TO AVERAGE DAY

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	13,369		10,718	1.0000

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	0.39	0.2806
Total	1.39	1.0000

* Ratio of maximum day to average day minus 1.0.

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

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		
	26.49	19	1.39
Total ratios	Years		Factor

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

FACTOR 3.

ALLOCATION OF COSTS 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

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

FACTOR 4.

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

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

Customer Classification	Base			Maximum Hour		Fire Protection		Allocation Factor
	Average Hourly Consumption			Extra Capacity		Allocation Factor	Weighted Factor	
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor			
(1)	(2)	(3)	(4)=(3) X 0.2837	(5)	(6)=(5) X 0.5350	(7)	(8)=(7) X 0.1813	(9)=(4)+(6)+(8)
Residential	194.9	0.5245	0.1488	0.6509	0.3482			0.4972
Commercial	103.5	0.2785	0.0790	0.2469	0.1321			0.2111
Industrial	42.2	0.1136	0.0322	0.0483	0.0258			0.0580
Other Public Authority	22.6	0.0608	0.0172	0.0539	0.0288			0.0460
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	1.7	0.0045	0.0013			0.1994	0.0362	0.0375
Public Fire Protection	6.7	0.0181	0.0051			0.8006	0.1451	0.1502
Total	371.6	1.0000	0.2836	1.0000	0.5349	1.0000	0.1813	1.0000

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

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

FACTOR 3. Continued

ALLOCATION OF COSTS 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 1.39 and the average daily system sendout for 2008 of 17.89 MGD. The system demand for fire protection is 8000 Gallons per minute for 4 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	18,030,000	0.6682
Maximum Day Extra Capacity	0.39	7,031,700	0.2606
Subtotal	1.39	25,061,700	0.9288
Fire Protection		1,920,000	0.0712
Total		26,981,700	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
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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 2.89. 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	<u>2.89</u>	36,129	0.8187
Fire Protection		8,000	0.1813
Total		<u>44,129</u>	<u>1.0000</u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	194.9	3.5	682.2	0.6509
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	<u>363.2</u>		<u>1,048.0</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	BASE			Maximum Hour		Fire Protection		Allocation Factor
	Average Hourly Consumption			Extra Capacity				
(1)	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.2992	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.5640	Allocation Factor (7)	Weighted Factor (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.

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

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	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

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

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

Factors are based on the weighting of 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	0.4972	0.0042	0.3626
Commercial	0.1805	0.1183	0.1676	0.0563	0.2111	0.0018	0.1764
Industrial	0.2194	0.1438	0.2037	0.0685	0.0580	0.0005	0.2128
Other Public Authority	0.0395	0.0259	0.0366	0.0123	0.0460	0.0004	0.0386
Sales for Resale	0.1796	0.1177	0.1668	0.0561	0.0000	0.0000	0.1738
Private Fire Protection	0.0022	0.0014	0.0162	0.0054	0.0375	0.0003	0.0071
Public Fire Protection	0.0086	0.0056	0.0650	0.0218	0.1502	0.0013	0.0287
Total	1.0000	0.6554	1.0000	0.3361	1.0000	0.0085	1.0000

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

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

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor (3)=(2)X	Allocation Factor 4	Weighted Factor (5)=(4)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.0000		1.0000	
Residential	0.3441	0.0000	0.4972	0.4972	0.4972
Commercial	0.1676	0.0000	0.2111	0.2111	0.2111
Industrial	0.2037	0.0000	0.0580	0.0580	0.0580
Other Public Authority	0.0366	0.0000	0.0460	0.0460	0.0460
Sales for Resale	0.1668	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0162	0.0000	0.0375	0.0375	0.0375
Public Fire Protection	0.0650	0.0000	0.1502	0.1502	0.1502
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

**NO FUNCTIONALIZATION
ASSIGN ALL TO MAX HOUR**

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	29,570	0.7772
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

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

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	28,743	0.8255
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

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

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 273,708	0.6300
Commercial	75,758	0.1744
Industrial	18,690	0.0430
Other Public Authority	15,095	0.0347
Sales for Resale	1,033	0.0024
Private Fire Protection	13,552	0.0312
Public Fire Protection	36,591	0.0842
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	\$ 77,195	0.4296
Commercial	25,262	0.1406
Industrial	6,705	0.0373
Other Public Authority	5,290	0.0294
Sales for Resale	327	0.0018
Private Fire Protection	3,832	0.0213
Public Fire Protection	61,098	0.3400
Total	<u>\$179,710</u>	<u>1.0000</u>

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

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	28,607	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
ST. JOSEPH DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$1,432,578	0.5766
Commercial	365,235	0.1470
Industrial	216,321	0.0871
Other Public Authority	68,934	0.0277
Sales for Resale	143,616	0.0578
Private Fire Protection	36,128	0.0145
Public Fire Protection	221,582	0.0892
 Total	 \$2,484,394	 1.0000

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

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification <hr/> (1)	Direct Labor Expense <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$1,391,698	0.5548
Commercial	378,477	0.1509
Industrial	230,770	0.0920
Other Public Authority	73,192	0.0292
Sales for Resale	152,674	0.0609
Private Fire Protection	37,324	0.0149
Public Fire Protection	244,222	0.0974
 Total	 <hr/> \$2,508,357 <hr/>	 <hr/> 1.0000 <hr/>

FACTOR 17.

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

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

Customer Classification <hr/> (1)	Original Cost Less Depreciation <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$40,830,624	0.4095
Commercial	16,973,671	0.1702
Industrial	17,489,110	0.1754
Other Public Authority	3,635,356	0.0365
Sales for Resale	13,865,724	0.1390
Private Fire Protection	1,064,513	0.0107
Public Fire Protection	5,858,680	0.0588
 Total	 <hr/> \$99,717,677 <hr/>	 <hr/> 1.0000 <hr/>

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

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification <hr/> (1)	Original Cost Measure of Value <hr/> (2)	Allocation Factor <hr/> (3)
Residential	\$31,717,486	0.4031
Commercial	13,458,574	0.1711
Industrial	14,090,564	0.1791
Other Public Authority	2,892,285	0.0368
Sales for Resale	11,215,403	0.1425
Private Fire Protection	824,296	0.0105
Public Fire Protection	<u>4,479,956</u>	<u>0.0569</u>
Total	<u><u>\$78,678,564</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	\$9,737,514	0.4594
Commercial	3,469,867	0.1637
Industrial	3,228,126	0.1523
Other Public Authority	718,166	0.0339
Sales for Resale	2,433,414	0.1148
Private Fire Protection	237,726	0.0112
Public Fire Protection	<u>1,371,862</u>	<u>0.0647</u>
Total	<u><u>\$21,196,675</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(13)	(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

ST. LOUIS METRO WATER

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates				Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)		
	Rate A & K	\$ 157,970,562	91.3%	\$ 138,584,702	86.7%	\$ 157,970,563	91.3%	\$ 19,385,861	14.0%	
Rate B	2,388,859	1.4%	\$ 2,418,389	1.5%	\$ 2,388,859	1.4%	(29,530)	-1.2%		
Rate D	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	0.0%		
Rate F & E	1,460,443	0.8%	\$ 9,363,582	5.9%	\$ 1,460,227	0.8%	(7,903,355)	-84.4%		
Rate H	2,857,900	1.7%	\$ 2,857,900	1.8%	\$ 2,857,900	1.7%	-	0.0%		
Rate J	8,253,344	4.8%	\$ 6,596,199	4.1%	\$ 8,253,344	4.8%	1,657,145	25.1%		
Total Sales	172,931,108	100.0%	159,820,772	100.0%	172,930,893	100.0%	13,110,121	8.2%		
Other Revenues	1,517,930		1,517,930		1,517,930		-	0.0%		
Total	\$ 174,449,038		\$ 161,338,702		\$ 174,448,823		\$ 13,110,121	8.1%		

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

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

Case No. WR-2008-0311
STAFF - ST LOUIS COUNTY

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (Gal)	Total Revenue	Sales (Gal)	Total Revenue		
1							
2							
3							
4	Rate A and K	42,088,771	\$138,584,702	42,080,621	\$157,970,563	\$19,385,861	13.99%
5	Rate B	1,598,618	2,418,389	1,598,618	2,388,859	(29,530)	-1.22%
6	Rate D	0	0	0	0	0	0.00%
7	Rate F and E	0	9,363,582	8,150	1,460,227	(7,903,355)	-84.41%
8	Rate H & G-1	987,422	2,857,900	987,422	2,857,900	0	0.00%
9	Rate J	5,002,941	6,596,199	4,994,791	8,253,344	1,657,145	25.12%
10						0	0.00%
11							
12	Total	<u>49,677,751</u>	<u>159,820,772</u>	<u>49,669,602</u>	<u>172,930,893</u>	<u>\$13,110,121</u>	<u>8.20%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenues		1,517,930		1,517,930	0	0.00%
23							
24			<u>\$161,338,702</u>		<u>\$174,448,823</u>	<u>13,110,121</u>	<u>8.13%</u>
25							
26	Excluded ISRS		0				
27							
28	Grand Total		<u>\$161,338,702</u>				
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change	
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)	Proposed Rate			Total Revenue
1											
2	Rate A:										
3	Minimum Charge:			21,653,811							
4	Monthly										
5	5/8"	329,100		\$8.40	\$2,764,440	329,100		\$12.95	\$4,261,895	\$1,497,455	54.17%
6	3/4"	108		\$9.38	1,013	108		\$13.53	\$1,461	448	44.23%
7	1"	18,684		\$11.36	212,250	18,684		\$14.53	\$271,562	59,312	27.94%
8	1-1/2"	3,288		\$16.25	53,430	3,288		\$18.57	\$61,060	7,630	14.28%
9	2"	5,736		\$22.12	126,880	5,736		\$20.75	\$119,034	(7,846)	-6.18%
10	3"	576		\$37.81	21,779	576		\$50.00	\$28,801	7,022	32.24%
11	4"	1,296		\$55.45	71,863	1,296		\$70.03	\$90,760	18,897	26.30%
12	6"	732		\$104.47	76,472	732		\$108.68	\$79,556	3,084	4.03%
13	8"	660		\$163.29	107,771	660		\$236.62	\$156,171	48,400	44.91%
14	10"	372		\$241.72	89,920	372		\$362.91	\$135,002	45,082	50.14%
15	12"	0		\$320.14	0	0		\$494.20	\$0	0	0.00%
16											
17	Quarterly										
18	5/8"	1,192,212		12.31	14,676,130	1,192,212		19.59	\$23,356,175	8,680,045	59.14%
19	3/4"	91,096		15.25	1,389,214	91,096		21.32	\$1,942,390	553,176	39.82%
20	1"	26,248		21.15	555,145	26,248		24.34	\$638,968	83,823	15.10%
21	1-1/2"	4,928		35.84	176,620	4,928		36.45	\$179,633	3,013	1.71%
22	2"	13,000		53.47	695,110	13,000		43.00	\$558,951	(136,159)	-19.59%
23	3"	720		100.55	72,396	720		130.75	\$94,137	21,741	30.03%
24	4"	384		153.48	58,936	384		190.83	\$73,280	14,344	24.34%
25	6"	524		300.53	157,478	524		306.79	\$160,757	3,279	2.08%
26	8"	596		476.99	284,286	596		690.61	\$411,602	127,316	44.78%
27	10"	88		712.25	62,678	88		1,069.46	\$94,113	31,435	50.15%
28	12"	0		947.53	0	0		1,463.34	\$0	0	0.00%
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		6,163,622	2.778000	17,122,542		6,163,622	2.9761	\$18,343,581	1,221,039	7.13%
33	Quarterly All Water		35,901,732	2.778000	99,735,011		35,901,732	2.9761	\$106,847,291	7,112,280	7.13%
34											
35											
36											
37											
38	Total		42,065,354		\$138,511,364		42,065,354		\$157,906,180	\$19,394,816	14.00%
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. Louis

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1											
2	Rate B:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$0.00	\$0	0	\$12.95	\$0	0.00%		
6	3/4"	0		0.00	0	0	\$13.53	0	0.00%		
7	1"	0		0.00	0	0	\$14.53	0	0.00%		
8	1-1/2"	0		0.00	0	0	\$18.57	0	0.00%		
9	2"	0		0.00	0	0	\$20.75	0	0.00%		
10	3"	0		0.00	0	0	\$50.00	0	0.00%		
11	4"	0		0.00	0	0	\$70.03	0	0.00%		
12	6"	0		0.00	0	0	\$108.68	0	0.00%		
13	8"	0		0.00	0	0	\$236.62	0	0.00%		
14	10"	0		0.00	0	0	\$362.91	0	0.00%		
15	12"	0		0.00	0	0	\$494.20	0	0.00%		
16											
17	Quarterly										
18	5/8"	0		0.00	0	0	19.59	0	0.00%		
19	3/4"	0		0.00	0	0	21.32	0	0.00%		
20	1"	0		0.00	0	0	24.34	0	0.00%		
21	1-1/2"	0		0.00	0	0	36.45	0	0.00%		
22	2"	0		0.00	0	0	43.00	0	0.00%		
23	3"	0		0.00	0	0	130.75	0	0.00%		
24	4"	0		0.00	0	0	190.83	0	0.00%		
25	6"	0		0.00	0	0	306.79	0	0.00%		
26	8"	0		0.00	0	0	690.61	0	0.00%		
27	10"	0		0.00	0	0	1,069.46	0	0.00%		
28	12"	0		0.00	0	0	1,463.34	0	0.00%		
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		1,598,618	1.512800	2,418,389		1,598,618	1.4943	2,388,859	(29,530)	-1.22%
33	Quarterly All Water		0	0.000000	0		0	1.4943	0	0	0.00%
34											
35											
36											
37											
38	Total		<u>1,598,618</u>		<u>\$2,418,389</u>		<u>1,598,618</u>		<u>\$2,388,859</u>	<u>(\$29,530)</u>	<u>-1.22%</u>
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. Louis

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1									
2	Rate D:								
3	Minimum Charge:								
4	Monthly								
5	5/8"	0		\$7.89	\$0		\$12.95	\$0	0.00%
6	3/4"	0		\$8.81	0		\$13.53	0	0.00%
7	1"	0		\$10.65	0		\$14.53	0	0.00%
8	1-1/2"	0		\$15.26	0		\$18.57	0	0.00%
9	2"	0		\$20.78	0		\$20.75	0	0.00%
10	3"	0		\$35.51	0		\$50.00	0	0.00%
11	4"	0		\$52.07	0		\$70.03	0	0.00%
12	6"	0		\$98.11	0		\$108.68	0	0.00%
13	8"	0		\$153.35	0		\$236.62	0	0.00%
14	10"	0		\$227.04	0		\$362.91	0	0.00%
15	12"	0		\$300.65	0		\$494.20	0	0.00%
16									
17	Quarterly								
18	5/8"	0		0.00	0		19.59	0	0.00%
19	3/4"	0		0.00	0		21.32	0	0.00%
20	1"	0		0.00	0		24.34	0	0.00%
21	1-1/2"	0		0.00	0		36.45	0	0.00%
22	2"	0		0.00	0		43.00	0	0.00%
23	3"	0		0.00	0		130.75	0	0.00%
24	4"	0		0.00	0		190.83	0	0.00%
25	6"	0		0.00	0		306.79	0	0.00%
26	8"	0		0.00	0		690.61	0	0.00%
27	10"	0		0.00	0		1,069.46	0	0.00%
28	12"	0		0.00	0		1,463.34	0	0.00%
29									
30									
31	Volumetric Charges:								
32	Monthly All Water		0	1.288600	0		0.000000	0	0.00%
33	Quarterly All Water		0	0.000000	0		0.000000	0	0.00%
34									
35									
36									
37									
38	Total		<u>0</u>		<u>\$0</u>		<u>0</u>	<u>\$0</u>	<u>0.00%</u>
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. Louis

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1											
2	Rate F:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$11.72	\$0	0	\$0.00	\$0	0.00%		
6	3/4"	0		\$12.64	0	0	0.00	0	0.00%		
7	1"	0		\$14.48	0	0	0.00	0	0.00%		
8	1-1/2"	0		\$19.05	0	0	0.00	0	0.00%		
9	2"	0		\$24.54	0	0	0.00	0	0.00%		
10	3"	0		\$39.18	0	0	0.00	0	0.00%		
11	4"	0		\$55.64	0	0	0.00	0	0.00%		
12	6"	0		\$101.39	0	0	0.00	0	0.00%		
13	8"	0		\$0.00	0	0	0.00	0	0.00%		
14	10"	0		\$0.00	0	0	0.00	0	0.00%		
15	12"	0		\$0.00	0	0	0.00	0	0.00%		
16											
17	Quarterly										
18	5/8"	0		0.00	0	0	0.00	0	0.00%		
19	3/4"	0		0.00	0	0	0.00	0	0.00%		
20	1"	0		0.00	0	0	0.00	0	0.00%		
21	1-1/2"	0		0.00	0	0	0.00	0	0.00%		
22	2"	0		0.00	0	0	0.00	0	0.00%		
23	3"	0		0.00	0	0	0.00	0	0.00%		
24	4"	0		0.00	0	0	0.00	0	0.00%		
25	6"	0		0.00	0	0	0.00	0	0.00%		
26	8"	0		0.00	0	0	0.00	0	0.00%		
27	10"	0		0.00	0	0	0.00	0	0.00%		
28	12"	0		0.00	0	0	0.00	0	0.00%		
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		8,150	2.778000	22,641		8,150	2.976104	24,255	1,614	7.13%
33	Quarterly All Water		0	2.778000	0		0	2.976104	0	0	0.00%
34											
35											
36											
37											
38	Sub-total		8,150		\$22,641		8,150		\$24,255	\$1,614	7.13%
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. Louis

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1											
2	Rate F:										
3	Detector Check Meters										
4	5/8"	35		\$140.64	\$4,898	35		\$120.29	\$4,210	(\$688)	-14.05%
5	3/4"	2,751		\$151.68	417,272	2,751		\$129.73	356,884	(60,388)	-14.47%
6	1"	23		\$173.76	4,059	23		\$148.61	3,418	(641)	-15.79%
7	1 1/2"	13		\$228.60	2,979	13		\$195.52	2,542	(437)	-14.67%
8	2"	14		\$294.48	4,037	14		\$251.89	3,527	(510)	-12.63%
9	3"	0		\$470.16	0	0		\$402.12	0	0	0.00%
10	4"	0		\$667.68	0	0		\$571.05	0	0	0.00%
11	6"	0		\$1,216.68	0	0		\$1,040.60	0	0	0.00%
12	2,835.93										
13											
14	Tap Size										
15	2" or less	143		\$27.95	\$4,610	143		\$23.91	3,418	(1,192)	-25.86%
16	4"	483		111.58	57,036	483		\$95.43	46,094	(10,942)	-19.18%
17	6"	2,101		251.05	550,380	2,101		\$214.72	451,122	(99,258)	-18.03%
18	8"	1,229		446.36	587,772	1,229		\$381.76	469,186	(118,586)	-20.18%
19	10"	37		697.47	29,319	37		\$596.53	22,072	(7,247)	-24.72%
20	12"	65		1,004.45	65,053	65		\$859.09	55,841	(9,212)	-14.16%
21	20"	1		2,658.59	2,659	1		\$2,273.84	2,274	(385)	-14.48%
22	4,057.91				<u>1,730,074</u>				<u>1,420,588</u>		
23	Rate E										
24	Public Fire										
25	Annual										
26	# of Hydrants	0		0.00	15,371	0		0.00	15,371	0	0.00%
27											
28	Semi-Annual										
29	# of Hydrants	0		0.00	7,618,137	0		0.00	0	(7,618,137)	-100.00%
30											
31											
32	Sub-total		<u>0</u>		<u>\$7,633,508</u>		<u>0</u>		<u>\$15,371</u>	<u>(\$7,618,137)</u>	<u>-99.80%</u>
33											
34											
35	Total Rate F and E		<u>0</u>		<u>\$9,363,582</u>		<u>8,150</u>		<u>\$1,460,227</u>	<u>(\$7,903,355)</u>	<u>-84.41%</u>
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. Louis

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1											
2	Rate H:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0		\$0.00	\$0	0	\$12.95	\$0	0.00%		
6	3/4"	0		0.00	0	0	\$13.53	0	0.00%		
7	1"	0		0.00	0	0	\$14.53	0	0.00%		
8	1-1/2"	0		0.00	0	0	\$18.57	0	0.00%		
9	2"	0		0.00	0	0	\$20.75	0	0.00%		
10	3"	0		0.00	0	0	\$50.00	0	0.00%		
11	4"	0		0.00	0	0	\$70.03	0	0.00%		
12	6"	0		0.00	0	0	\$108.68	0	0.00%		
13	8"	0		0.00	0	0	\$236.62	0	0.00%		
14	10"	0		0.00	0	0	\$362.91	0	0.00%		
15	12"	0		0.00	0	0	\$494.20	0	0.00%		
16											
17	Quarterly										
18	5/8"	0		0.00	0	0	19.59	0	0.00%		
19	3/4"	0		0.00	0	0	21.32	0	0.00%		
20	1"	0		0.00	0	0	24.34	0	0.00%		
21	1-1/2"	0		0.00	0	0	36.45	0	0.00%		
22	2"	0		0.00	0	0	43.00	0	0.00%		
23	3"	0		0.00	0	0	130.75	0	0.00%		
24	4"	0		0.00	0	0	190.83	0	0.00%		
25	6"	0		0.00	0	0	306.79	0	0.00%		
26	8"	0		0.00	0	0	690.61	0	0.00%		
27	10"	0		0.00	0	0	1,069.46	0	0.00%		
28	12"	0		0.00	0	0	1,463.34	0	0.00%		
29											
30	Volumetric Charges:										
31	Monthly All Water		987,422	0.677600	669,077		987,422	0.677600	669,077	0	0.00%
32	Quarterly All Water		0	0.000000	0		0	0.000000	0	0	0.00%
33											
34											
35	Annual Fixed Charge				1,422,125				1,422,125	0	0.00%
36											
37	Total		987,422		\$2,091,202		987,422		\$2,091,202	\$0	0.00%
38	Rate G-1										
39	Consumption		1,219,303	0.628800	766,698		1,219,303	0.628800	766,698		
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. Louis

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1											
2	Rate J:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0.0		\$7.89	\$0	0	\$12.95	\$0	0.00%		
6	3/4"	0.0		\$8.82	0	0	\$13.53	0	0.00%		
7	1"	36.0		\$10.66	384	36	\$14.53	139	36.20%		
8	1-1/2"	106.8		\$15.27	1,631	107	\$18.57	356	21.83%		
9	2"	495.6		\$20.79	10,569	496	\$20.75	(276)	-2.61%		
10	3"	369.6		\$35.51	13,124	370	\$50.00	5,377	40.97%		
11	4"	577.2		\$52.08	30,061	577	\$70.03	10,347	34.42%		
12	6"	424.8		\$98.12	41,681	425	\$108.68	4,509	10.82%		
13	8"	135.6		\$153.36	20,796	136	\$236.62	11,385	54.75%		
14	10"	81.6		\$227.02	18,525	82	\$362.91	11,233	60.64%		
15	12"	0.0		\$300.66	0	0	\$494.20	0	0.00%		
16	2,227										
17	Quarterly										
18	5/8"	0		0.00	0	0	19.59	0	0.00%		
19	3/4"	0		0.00	0	0	21.32	0	0.00%		
20	1"	0		0.00	0	0	24.34	0	0.00%		
21	1-1/2"	0		0.00	0	0	36.45	0	0.00%		
22	2"	0		0.00	0	0	43.00	0	0.00%		
23	3"	0		0.00	0	0	130.75	0	0.00%		
24	4"	0		0.00	0	0	190.83	0	0.00%		
25	6"	0		0.00	0	0	306.79	0	0.00%		
26	8"	0		0.00	0	0	690.61	0	0.00%		
27	10"	0		0.00	0	0	1,069.46	0	0.00%		
28	12"	0		0.00	0	0	1,463.34	0	0.00%		
29											
30											
31	Volumetric Charges:										
32	Monthly All Water		4,994,791	1.288700	6,436,787		4,994,791	1.616384	8,073,503	1,636,716	25.43%
33	Quarterly All Water		0	0.000000	0		0	1.616384	0	0	0.00%
34											
35											
36											
37											
38	Total		4,994,791		\$6,573,558		4,994,791		\$8,253,344	\$1,679,786	25.55%
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. Louis

Case No. WR-2008-0311

STAFF - ST LOUIS COUNTY

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales (Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (Gal)			Proposed Rate	Total Revenue
1											
2	Rate K:										
3	Minimum Charge:										
4	Monthly										
5	5/8"	0.0		\$12.99	\$0	0	\$12.95	\$0	0.00%		
6	3/4"	0.0		\$13.98	0	0	\$13.53	0	0.00%		
7	1"	0.0		\$15.94	0	0	\$14.53	0	0.00%		
8	1-1/2"	0.0		\$20.85	0	0	\$18.57	0	0.00%		
9	2"	0.0		\$26.72	0	0	\$20.75	0	0.00%		
10	3"	0.0		\$42.39	0	0	\$50.00	0	0.00%		
11	4"	0.0		\$60.03	0	0	\$70.03	0	0.00%		
12	6"	0.0		\$109.05	0	0	\$108.68	0	0.00%		
13	8"	0.0		\$167.88	0	0	\$236.62	0	0.00%		
14	10"	0.0		\$246.32	0	0	\$362.91	0	0.00%		
15	12"	0.0		\$324.72	0	0	\$494.20	0	0.00%		
16											
17	Quarterly										
18	5/8"	12.0		26.09	313	12	19.59	235	(78)	-24.92%	
19	3/4"	500.0		29.04	14,520	500	21.32	10,661	(3,859)	-26.58%	
20	1"	216.0		34.92	7,543	216	24.34	5,258	(2,285)	-30.29%	
21	1-1/2"	20.0		49.62	992	20	36.45	729	(263)	-26.51%	
22	2"	48.0		67.26	3,228	48	43.00	2,064	(1,164)	-36.06%	
23	3"	0.0		114.34	0	0	130.75	0	0	0.00%	
24	4"	0.0		167.27	0	0	190.83	0	0	0.00%	
25	6"	0.0		314.31	0	0	306.79	0	0	0.00%	
26	8"	0.0		490.77	0	0	690.61	0	0	0.00%	
27	10"	0.0		726.04	0	0	1,069.46	0	0	0.00%	
28	12"	0.0		961.31	0	0	1,463.34	0	0	0.00%	
29											
30											
31	Volumetric Charges:										
32	Monthly-First 1500 Gallons		15,267	3.061600	46,742		15,267	2.9761	45,436	(1,306)	-2.79%
33	Monthly > 1500 Gallons		0	0.000000	0		0	2.9761	0	0	0.00%
34	Quarterly-First 4500 Gallons		0	0.000000	0		0	2.9761	0	0	0.00%
35	Quarterly > 4500 Gallons		0	0.000000	0		0	2.9761	0	0	0.00%
36											
37											
38	Total		<u>15,267</u>		<u>\$73,338</u>		<u>15,267</u>		<u>\$64,383</u>	<u>(\$8,955)</u>	<u>-12.21%</u>
39											
40											

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	281,482	250,547	8,670	21,590	0	0	28	647
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	211,597	182,143	6,919	21,625	0	0	42	868
TOTAL SS EXPENSE - OPERATION		493,079	432,690	15,589	43,215	0	0	70	1,515
Misc Exp Oper SS	2	299,092	266,222	9,212	22,940	0	0	30	688
Misc Exp Oper SS	2	11	10	0	1	0	0	0	0
Rents Oper SS	2	91	81	3	7	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	219	195	7	17	0	0	0	1
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	25,681	22,859	791	1,970	0	0	3	59
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	369,250	328,669	11,373	28,321	0	0	37	849
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		694,344	618,036	21,386	53,256	0	0	69	1,597
TOTAL SS EXPENSE		1,187,423	1,050,725	36,975	96,471	0	0	140	3,112
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	10,423	9,178	317	791	0	0	26	110
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	6,547,655	5,636,221	214,108	669,170	0	0	1,310	26,845
Labor & Exp Oper Pump	6	988,803	870,740	30,060	75,050	0	0	2,472	10,481
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	23,820	20,976	724	1,808	0	0	60	252
Rents Oper P	6	186	164	6	14	0	0	0	2
TOTAL PUMPING EXPENSE - OPERATION		7,570,887	6,537,280	245,215	746,834	0	0	3,868	37,692
Super & Eng Maint P	6	16,691	14,698	507	1,267	0	0	42	177
Struct & Improve Maint P	6	411,064	361,983	12,496	31,200	0	0	1,028	4,357
Power Prod Equip Maint P	6	82,303	72,476	2,502	6,247	0	0	206	872
Pump Equip Maint P	6	52,543	46,269	1,597	3,988	0	0	131	557
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		562,601	495,426	17,103	42,701	0	0	1,407	5,964
TOTAL PUMPING EXPENSES		8,133,488	7,032,706	262,318	789,535	0	0	5,274	43,656

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
WATER TREATMENT									
Super & Eng Oper WT	2	92,081	81,961	2,836	7,063	0	0	9	212
Chemicals	1	10,661,815	9,177,690	348,641	1,089,637	0	0	2,132	43,713
Labor & Exp Oper WT	2	1,430,088	1,272,921	44,047	109,688	0	0	143	3,289
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	445,209	383,236	14,558	45,500	0	0	89	1,825
Misc Exp Oper WT	2	32,597	29,015	1,004	2,500	0	0	3	75
Rents Oper WT	2	3,199	2,847	99	245	0	0	0	7
TOTAL WT EXPENSE - OPERATION		12,664,989	10,947,671	411,185	1,254,634	0	0	2,377	49,122
Super & Eng Maint WT	2	1,083,132	964,096	33,360	83,076	0	0	108	2,491
Struct & Improve Maint WT	2	2,557	2,276	79	196	0	0	0	6
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	766,532	682,290	23,609	58,793	0	0	77	1,763
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1,852,221	1,648,662	57,048	142,065	0	0	185	4,260
TOTAL WT EXPENSE		14,517,210	12,596,333	468,233	1,396,699	0	0	2,562	53,382
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	846,562	782,054	169	20,148	0	0	13,884	30,307
Storage Facility Exp	5	24,508	19,825	676	1,238	0	0	615	2,154
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	2,602,829	2,374,821	0	68,715	0	0	35,138	124,155
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	482,108	468,368	0	13,451	0	0	289	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	421,296	398,799	0	674	0	0	21,823	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	1,470,857	1,358,778	294	35,006	0	0	24,122	52,657
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	5,501	5,082	1	131	0	0	90	197
TOTAL T & D EXPENSE OPERATION		5,853,661	5,407,726	1,141	139,363	0	0	95,962	209,470
Super & Eng Maint TD	12	38,169	28,226	15	679	0	0	557	8,691
Struct & Improve Maint TD	12	16,391	12,121	7	292	0	0	239	3,732
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	40,459	32,727	1,117	2,043	0	0	1,016	3,556
TD Main Maint TD	7	1,111,339	1,013,986	0	29,339	0	0	15,003	53,011
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	81	0	0	0	0	0	0	81
Services Maint TD	10	393,937	372,901	0	630	0	0	20,406	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	455,536	442,553	0	12,709	0	0	273	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	516,689	0	0	0	0	0	0	516,689
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	5,241,537	3,876,117	2,097	93,299	0	0	76,526	1,193,498
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
Permits TD	12	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		7,814,138	5,778,631	3,235	138,993	0	0	114,021	1,779,259
TOTAL T & D EXPENSE		13,667,799	11,186,357	4,376	278,356	0	0	209,982	1,988,728

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
CUSTOMER ACCOUNTS									
Supervision CA	13	26,527	26,219	0	13	0	0	294	0
Meter Reading Exp CA	14	1,410,548	1,409,843	0	705	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,526,228	2,496,924	0	1,263	0	0	28,041	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,457,654	1,440,745	0	729	0	0	16,180	0
Misc Cust Accts Exp CA	13	59,554	58,863	0	30	0	0	661	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		5,480,511	5,432,594	0	2,740	0	0	45,177	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	3,562,276	3,108,442	26,717	104,731	0	0	36,691	285,695
Other Supplies & Exp AG	15	1,310	1,143	10	39	0	0	13	105
Other Supplies & Exp AG	15	567,743	495,413	4,258	16,692	0	0	5,848	45,533
Other Supplies & Exp AG	15	1,202,220	1,049,057	9,017	35,345	0	0	12,383	96,418
Mgmt Fees-Coporate/Shared Service Center	15	21,654,957	18,896,115	162,412	636,656	0	0	223,046	1,736,728
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	1,335,765	1,165,589	10,018	39,271	0	0	13,758	107,128
Outside Services AG	15	599,404	523,040	4,496	17,622	0	0	6,174	48,072
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	2,779,471	2,425,366	20,846	81,716	0	0	28,629	222,914
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	1,313,087	1,145,800	9,848	38,605	0	0	13,525	105,310
Injuries & Damages	16	111,577	96,626	848	3,381	0	0	1,160	9,562
Employee Pension & Benefits	16	3,374,295	2,922,139	25,645	102,241	0	0	35,093	289,177
Employee Pension & Benefits	16	5,006,158	4,335,333	38,047	151,687	0	0	52,064	429,028
Employee Pension & Benefits	16	2,761,849	2,391,761	20,990	83,684	0	0	28,723	236,690
Reg Commision Exp	15	159,766	139,412	1,198	4,697	0	0	1,646	12,813
Rents AG	15	231,004	201,574	1,733	6,792	0	0	2,379	18,527
Goodwill Advertising Expense	15	15,232	13,291	114	448	0	0	157	1,222
Misc Exp AG	15	550,088	480,007	4,126	16,173	0	0	5,666	44,117
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		45,226,202	39,390,108	340,322	1,339,779	0	0	466,955	3,689,038
General Plant Maint AG	15	(329,688)	(287,686)	(2,473)	(9,693)	0	0	(3,396)	(26,441)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(329,688)	(287,686)	(2,473)	(9,693)	0	0	(3,396)	(26,441)
TOTAL A & G EXPENSE		44,896,514	39,102,423	337,849	1,330,086	0	0	463,559	3,662,597
Total Operation & Maintenance Expenses		87,882,945	76,401,137	1,109,751	3,893,887	0	0	726,695	5,751,474

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	145,679	129,669	4,487	11,174	0	0	15	335
Struct & Imp P	6	38,535	33,934	1,171	2,925	0	0	96	408
Struct & Imp Pumps (STL)	6	91,519	80,592	2,782	6,946	0	0	229	970
Struct & Imp Pump Boosters	6	62,368	54,921	1,896	4,734	0	0	156	661
Struct & Imp WT	2	42,534	37,860	1,310	3,262	0	0	4	98
Struct & Imp WT Nth Pit (ST)	2	169,306	150,699	5,215	12,986	0	0	17	389
Struct & Imp WT Ctrl Pit 1	2	51,002	45,397	1,571	3,912	0	0	5	117
Struct & Imp WT Ctrl Pit 3	2	401,370	357,259	12,362	30,785	0	0	40	923
Struct & Imp WT Sth Pit (ST)	2	75,128	66,871	2,314	5,762	0	0	8	173
Struct & Imp WT Meramec (ST)	2	178,022	158,457	5,483	13,654	0	0	18	409
Struct & Imp TD	7	141,012	128,659	0	3,723	0	0	1,904	6,726
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	77,119	67,294	578	2,267	0	0	794	6,185
Struct & Imp Leasehold	15	17,316	15,110	130	509	0	0	178	1,389
Struct & Imp AG	15	63,346	55,276	475	1,862	0	0	652	5,080
Struct & Imp Store,Shop,Gar	15	8,006	6,986	60	235	0	0	82	642
Struct & Imp Misc	15	40,507	35,346	304	1,191	0	0	417	3,249
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	12	11	0	1	0	0	0	0
Supply Mains Nth Pit (STL)	2	4,434	3,947	137	340	0	0	0	10
Supply Mains Ctrl Pit (STL)	2	72,438	64,477	2,231	5,556	0	0	7	167
Supply Mains Sth Pit (STL)	2	6,090	5,421	188	467	0	0	1	14
Supply Mains Meramec Pit (S)	2	23,518	20,933	724	1,804	0	0	2	54
Power Generation Equip Othe	6	25,999	22,895	790	1,973	0	0	65	276
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	175,459	154,509	5,334	13,317	0	0	439	1,860
Pump Equip Elec Pre46 (STL)	6	22,903	20,168	696	1,738	0	0	57	243
Pump Equip Elec Post46 (STL)	6	716,667	631,097	21,787	54,395	0	0	1,792	7,597
Pump Equip Elec Boosters Po	6	39,342	34,645	1,196	2,986	0	0	98	417
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	50,051	44,075	1,522	3,799	0	0	125	531
Pump Equip Hydraulic	6	2,081	1,833	63	158	0	0	5	22
Pump Equip Other	6	19,283	16,981	586	1,464	0	0	48	204
WT Equip Non-Media	2	189,745	168,892	5,844	14,553	0	0	19	436
WT Equip Non-Med North (STL)	2	234,215	208,475	7,214	17,964	0	0	23	539
WT Equip Non Media Ctrl 1 &	2	68,860	61,292	2,121	5,282	0	0	7	158
WT Equip Non Media Ctrl 3 (	2	688,318	612,672	21,200	52,794	0	0	69	1,583
WT Equip Non Media Sth (STL)	2	201,370	179,239	6,202	15,445	0	0	20	463
WT Equip Non Media Mer (STL)	2	328,482	292,382	10,117	25,195	0	0	33	756
WT Equip Filter Media	2	37,013	32,945	1,140	2,839	0	0	4	85
Dist Reservoirs & Standpipe	5	40,544	32,796	1,119	2,047	0	0	1,018	3,564
Elevated Tanks & Standpipes	5	60,963	49,313	1,683	3,079	0	0	1,530	5,359
Ground Level Facilities	5	215,222	174,093	5,940	10,869	0	0	5,402	18,918
TD Mains Not Classified by	7	236,995	216,234	0	6,257	0	0	3,199	11,305
TD Mains 4 & Less "	4	25,449	23,220	0	672	0	0	344	1,214
TD Mains 6 to 8" "	4	167,620	152,936	0	4,425	0	0	2,263	7,995
TD Mains 10 to 16" "	3	268,249	230,104	7,940	19,824	0	0	2,200	8,182
TD Mains 18 & Grtr "	3	155,853	133,691	4,613	11,518	0	0	1,278	4,754
TD Mains AC 4 (STL) "	4	36,620	33,412	0	967	0	0	494	1,747
TD Mains CI <10 1900-28 (S"	4	37,986	34,658	0	1,003	0	0	513	1,812
TD Mains CI <10 1929-56 (S"	4	223,545	203,962	0	5,902	0	0	3,018	10,663

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
TD Mains CI <10 1957-93 (S"	4	717,228	654,399	0	18,935	0	0	9,683	34,212
TD Mains CI 12 (STL) "	3	185,204	158,868	5,482	13,687	0	0	1,519	5,649
TD Mains CI 16 (STL) "	3	269,268	230,978	7,970	19,899	0	0	2,208	8,213
TD Mains DI 6-8 (STL) "	4	4,507,080	4,112,260	0	118,987	0	0	60,846	214,988
TD Mains DI 12 (STL) "	3	1,103,483	946,568	32,663	81,547	0	0	9,049	33,656
TD Mains DI 16 & >(STL)	3	1,654,164	1,418,942	48,963	122,243	0	0	13,564	50,452
T & D Mains - PL 12 (STL)	4	31,231	28,495	0	824	0	0	422	1,490
TD Mains LJ 20 (STL) "	3	61,999	53,183	1,835	4,582	0	0	508	1,891
Fire Mains	8	4,972	0	0	0	0	0	0	4,972
Services	10	193,293	182,971	0	309	0	0	10,013	0
Meters Bronze Case	9	157,143	152,664	0	4,384	0	0	94	0
Meters Plastic Case	9	2	2	0	0	0	0	0	0
Meters Other	9	924,771	898,415	0	25,801	0	0	555	0
Meters Other-Rem Rdr Unts	9	96,416	93,668	0	2,690	0	0	58	0
Meter Vault	9	1,388	1,348	0	39	0	0	1	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	898,623	0	0	0	0	0	0	898,623
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	73,474	64,113	551	2,160	0	0	757	5,893
Comp & Periph Equip	15	1,109,555	968,198	8,322	32,621	0	0	11,428	88,986
Computer Software	15	1,485,239	1,296,020	11,139	43,666	0	0	15,298	119,116
Comp Software Personal	15	40,836	35,633	306	1,201	0	0	421	3,275
Data Handling Equipment	15	974	850	7	29	0	0	10	78
Other Office Equipment	15	11,271	9,835	85	331	0	0	116	904
Trans Equip Lt Duty Trks	15	14,631	12,767	110	430	0	0	151	1,173
Trans Equip Hvy Duty Trks	15	352,530	307,618	2,644	10,364	0	0	3,631	28,273
Trans Equip Autos	15	155,078	135,321	1,163	4,559	0	0	1,597	12,437
Trans Equip Other	15	20,644	18,014	155	607	0	0	213	1,656
Stores Equipment	15	8,361	7,296	63	246	0	0	86	671
Tools,Shop,Garage Equip	15	85,911	74,966	644	2,526	0	0	885	6,890
Tools,Shop,Garage Equip Oth	15	174,894	152,613	1,312	5,142	0	0	1,801	14,026
Laboratory Equipment	2	78,015	69,441	2,403	5,984	0	0	8	179
Laboratory Equip Other	2	18,489	16,457	569	1,418	0	0	2	43
Power Operated Equipment	15	70,608	61,613	530	2,076	0	0	727	5,663
Comm Equip Non-Telephone	15	73,459	64,100	551	2,160	0	0	757	5,891
Remote Control & Instrument	15	71,927	62,764	539	2,115	0	0	741	5,769
Comm Equip Telephone	15	10,905	9,516	82	321	0	0	112	875
Misc Equipment	15	58,393	50,954	438	1,717	0	0	601	4,683
Other Tangible Property	17	43,984	37,554	603	2,058	0	0	396	3,374
Total Depreciation Expense		20,743,538	17,674,041	279,655	930,216	0	0	176,945	1,682,681
Amort-Other UP	18	285,748	244,057	3,886	13,287	0	0	2,572	21,945

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,110,055	956,645	14,431	49,952	0	0	9,546	79,480
Property Taxes	18	9,308,173	7,950,111	126,591	432,830	0	0	83,774	714,868
FUTA	16	1,414,298	1,224,782	10,749	42,853	0	0	14,709	121,205
FICA	16	(88,075)	(76,273)	(669)	(2,669)	0	0	(916)	(7,548)
SUTA	16	49,667	43,012	377	1,505	0	0	517	4,256
Other Taxes & Licenses	15	408,429	356,395	3,063	12,008	0	0	4,207	32,756
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		12,202,547	10,454,672	154,542	536,480	0	0	111,836	945,017
Income Taxes	18	5,187,194	4,430,382	70,546	241,205	0	0	46,685	398,376
Utility Income Available for Return	18	48,147,066	41,122,409	654,800	2,238,839	0	0	433,324	3,697,695
Total Cost of Service		174,449,038	150,326,699	2,273,180	7,853,913	0	0	1,498,056	12,497,189
Less: Other Water Revenues	19	(1,517,930)	(1,308,035)	(19,780)	(68,339)		0	(13,035)	(108,742)
Contract Sales	19	(2,857,900)	(2,462,938)	(37,153)	(128,606)		0	(24,578)	(204,626)
Revenue Contribution	19								
Total Other Water Revenues		(4,375,830)	(3,770,973)	(56,932)	(196,945)	0	0	(37,613)	(313,367)
Total Cost of Service Related to Sales of Water		\$ 170,073,208	\$ 146,555,726	\$ 2,216,248	\$ 7,656,968	\$ -	\$ -	\$ 1,460,443	\$ 12,183,822
Reallocation of Public Fire	20		11,414,836	172,611	596,375	0			(12,183,822)
Reallocation of Rate D			0	0	0	0			
Total		\$ 170,073,208	\$ 157,970,562	\$ 2,388,859	\$ 8,253,344	\$ -	\$ -	\$ 1,460,443	\$ -
		\$ 4,062,463	\$ 3,770,973	\$ 56,932	\$ 196,945	\$ -	\$ -	\$ 37,613	195
		\$ 174,135,671	\$ 161,741,535	\$ 2,445,791	\$ 8,450,288	\$ -	\$ -	\$ 1,498,056	\$ 62,481.14
	19		0	0	0	0	0	0	0
		\$ 174,135,671	\$ 161,741,535	\$ 2,445,791	\$ 8,450,288	\$ -	\$ -	\$ 1,498,056	

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
RATE BASE									
Organization	17	\$ 200,942	\$ 171,564	\$ 2,753	\$ 9,404	\$ -	\$ -	\$ 1,808	\$ 15,412
Franchises	17	12,572	10,734	172	588	0	0	113	964
Land & Ld Rights SS	2	96,668	86,044	2,977	7,414	0	0	10	222
Land & Ld Rights P	6	285,782	251,660	8,688	21,691	0	0	714	3,029
Land & Ld Rights WT	2	1,872,125	1,666,378	57,661	143,592	0	0	187	4,306
Land & Ld Rights TD	7	4,304,114	3,927,074	0	113,629	0	0	58,106	205,306
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	3,037,968	2,704,095	93,569	233,012	0	0	304	6,987
Struct & Imp P	6	1,738,975	1,531,341	52,865	131,988	0	0	4,347	18,433
Struct & Imp Pumps (STL)	6	2,484,687	2,188,015	75,534	188,588	0	0	6,212	26,338
Struct & Imp Pump Boosters	6	2,565,624	2,259,288	77,995	194,731	0	0	6,414	27,196
Struct & Imp WT	2	2,313,685	2,059,411	71,261	177,460	0	0	231	5,321
Struct & Imp WT Nth Pit (ST)	2	7,354,271	6,546,037	226,512	564,073	0	0	735	16,915
Struct & Imp WT Ctrl Pit 1	2	756,574	673,427	23,302	58,029	0	0	76	1,740
Struct & Imp WT Ctrl Pit 3	2	12,636,566	11,247,807	389,206	969,225	0	0	1,264	29,064
Struct & Imp WT Sth Pit (ST)	2	3,062,763	2,726,165	94,333	234,914	0	0	306	7,044
Struct & Imp WT Meramec (ST)	2	6,093,892	5,424,173	187,692	467,402	0	0	609	14,016
Struct & Imp TD	7	2,826,149	2,578,578	0	74,610	0	0	38,153	134,807
Struct & Imp TD Spec Cross	7	(93,995)	(85,761)	0	(2,481)	0	0	(1,269)	(4,484)
Struct & Imp SCADA	15	2,795,850	2,439,659	20,969	82,198	0	0	28,797	224,227
Struct & Imp Leasehold	15	(86,673)	(75,631)	(650)	(2,548)	0	0	(893)	(6,951)
Struct & Imp Leasehold	15	2,584,329	2,255,085	19,382	75,979	0	0	26,619	207,263
Struct & Imp Store,Shop,Gar	15	307,025	267,910	2,303	9,027	0	0	3,162	24,623
Struct & Imp Misc	15	1,344,845	1,173,512	10,086	39,538	0	0	13,852	107,857
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	2,898	2,580	89	222	0	0	0	7
Supply Mains Nth Pit (STL)	2	71,660	63,785	2,207	5,496	0	0	7	165
Supply Mains Ctrl Pit (STL)	2	1,983,544	1,765,553	61,093	152,138	0	0	198	4,562
Supply Mains Sth Pit (STL)	2	2,121	1,888	65	163	0	0	0	5
Supply Mains Meramec Pit (S)	2	567,440	505,078	17,477	43,523	0	0	57	1,305
Power Generation Equip Othe	6	1,198,427	1,055,335	36,432	90,961	0	0	2,996	12,703
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	5,660,005	4,984,200	172,064	429,594	0	0	14,150	59,996
Pump Equip Elec Pre46 (STL)	6	812,484	715,473	24,700	61,668	0	0	2,031	8,612
Pump Equip Elec Post46 (STL)	6	13,532,002	11,916,281	411,373	1,027,079	0	0	33,830	143,439
Pump Equip Elec Boosters Po	6	(279,285)	(245,938)	(8,490)	(21,198)	0	0	(698)	(2,960)
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	60,383	53,173	1,836	4,583	0	0	151	640
Pump Equip Diesel Ctrl Pit	6	487,296	429,113	14,814	36,986	0	0	1,218	5,165
Pump Equip Hydraulic	6	76,651	67,499	2,330	5,818	0	0	192	813
Pump Equip Other	6	685,903	604,006	20,851	52,060	0	0	1,715	7,271
WT Equip Non-Media	2	6,202,057	5,520,451	191,023	475,698	0	0	620	14,265
WT Equip Non-Med North (STL)	2	3,931,672	3,499,581	121,095	301,559	0	0	393	9,043
WT Equip Non Media Ctrl 1 &	2	40,578	36,118	1,250	3,112	0	0	4	93
WT Equip Non Media Ctrl 3 (	2	12,987,243	11,559,945	400,007	996,122	0	0	1,299	29,871
WT Equip Non Media Sth (STL)	2	4,764,936	4,241,270	146,760	365,471	0	0	476	10,959
WT Equip Non Media Mer (STL)	2	6,487,249	5,774,300	199,807	497,572	0	0	649	14,921
WT Equip Filter Media	2	1,339,624	1,192,399	41,260	102,749	0	0	134	3,081
Dist Reservoirs & Standpipe	5	1,017,408	822,981	28,080	51,379	0	0	25,537	89,430
Elevated Tanks & Standpipes	5	1,748,378	1,414,263	48,255	88,293	0	0	43,884	153,682

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Ground Level Facilities	5	4,179,998	3,381,200	115,368	211,090	0	0	104,918	367,422
TD Mains Not Classified by	7	10,735,714	9,795,265	0	283,423	0	0	144,932	512,094
T & D Mains AC 4 (STL)	4	3,571,853	3,258,959	0	94,297	0	0	48,220	170,377
T & D Mains Galv 1 (STL)	4	0	0	0	0	0	0	0	0
TD Mains 10 to 16"	3	17,978,999	15,422,385	532,178	1,328,648	0	0	147,428	548,359
CI-10" & Smaller-1900-1928	3	1,312,874	1,126,183	38,861	97,021	0	0	10,766	40,043
CI-10" & Smaller 1929-1956	4	3,340,046	3,047,458	0	88,177	0	0	45,091	159,320
CI-10" & Smaller-1957-1993	4	19,468,517	17,763,075	0	513,969	0	0	262,825	928,648
T & D Mains - DI 6-8 (STL)	4	250,319,094	228,391,141	0	6,608,424	0	0	3,379,308	11,940,221
TD Mains	4	10,458,350	9,542,199	0	276,100	0	0	141,188	498,863
TD Mains 18 & Grtr "	3	41,715,756	35,783,775	1,234,786	3,082,794	0	0	342,069	1,272,331
CI-12" (STL)	3	7,634,063	6,548,499	225,968	564,157	0	0	62,599	232,839
CI-16" (STL)	4	9,516,599	8,682,945	0	251,238	0	0	128,474	453,942
TD Mains DI 12 (STL) "	3	67,673,997	58,050,755	2,003,150	5,001,108	0	0	554,927	2,064,057
TD Mains DI 16 & >(STL)	3	99,996,060	85,776,620	2,959,883	7,389,709	0	0	819,968	3,049,880
T & D Mains - PL 12 (STL)	4	2,173,262	1,982,884	0	57,374	0	0	29,339	103,665
TD Mains LJ 20 (STL) "	3	2,738,867	2,349,400	81,070	202,402	0	0	22,459	83,535
Fire Mains	8	273,922	0	0	0	0	0	0	273,922
Services	10	4,728,627	4,476,118	0	7,566	0	0	244,943	0
Meters Bronze Case	9	5,978,859	5,808,462	0	166,810	0	0	3,587	0
Meters Plastic Case	9	91	88	0	3	0	0	0	0
Meters Other	9	32,339,050	31,417,387	0	902,259	0	0	19,403	0
Meters Other-Rem Rdr Unts	9	2,157,393	2,095,907	0	60,191	0	0	1,294	0
Meter Vault	9	58,003	56,350	0	1,618	0	0	35	0
Meter Installations	9	3,822,299	3,713,363	0	106,642	0	0	2,293	0
Meter Installation Other	9	6,116,513	5,942,192	0	170,651	0	0	3,670	0
Hydrants	8	34,317,861	0	0	0	0	0	0	34,317,861
Other P/E Intangible	15	270,697	236,210	2,030	7,958	0	0	2,788	21,710
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	758,161	661,571	5,686	22,290	0	0	7,809	60,805
Comp & Periph Equip	15	4,065,341	3,547,417	30,490	119,521	0	0	41,873	326,040
Computer Software	15	2,129,956	1,858,600	15,975	62,621	0	0	21,939	170,822
Comp Software Personal	15	98,459	85,915	738	2,895	0	0	1,014	7,896
Data Handling Equipment	15	12,714	11,094	95	374	0	0	131	1,020
Other Office Equipment	15	76,848	67,058	576	2,259	0	0	792	6,163
Trans Equip Lt Duty Trks	15	(17,382)	(15,168)	(130)	(511)	0	0	(179)	(1,394)
Trans Equip Hvy Duty Trks	15	(222,043)	(193,755)	(1,665)	(6,528)	0	0	(2,287)	(17,808)
Trans Equip Autos	15	394,401	344,154	2,958	11,595	0	0	4,062	31,631
Trans Equip Other	15	357,184	311,679	2,679	10,501	0	0	3,679	28,646
Stores Equipment	15	523,309	456,639	3,925	15,385	0	0	5,390	41,969
Tools,Shop,Garage Equip	15	732,566	639,237	5,494	21,537	0	0	7,545	58,752
Tools,Shop,Garage Equip Oth	15	1,537,258	1,341,411	11,529	45,195	0	0	15,834	123,288
Laboratory Equipment	2	424,643	377,975	13,079	32,570	0	0	42	977
Laboratory Equip Other	2	104,234	92,779	3,210	7,995	0	0	10	240
Power Operated Equipment	15	223,983	195,448	1,680	6,585	0	0	2,307	17,963
Comm Equip Non-Telephone	15	406,763	354,941	3,051	11,959	0	0	4,190	32,622
Remote Control & Instrument	15	1,025,337	894,709	7,690	30,145	0	0	10,561	82,232
Comm Equip Telephone	15	58,243	50,823	437	1,712	0	0	600	4,671
Misc Equipment	15	673,296	587,518	5,050	19,795	0	0	6,935	53,998
Other Tangible Property	17	535,868	457,524	7,341	25,079	0	0	4,823	41,101
Total Utility Plant in Service		778,651,915	664,782,295	10,664,178	36,479,715	0	0	6,978,296	59,747,430

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection	
								Rate F (9)	Rate E (10)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	9,522,099	8,308,984	71,416	279,950	0	0	98,078	763,672
Materials and Supplies	15	3,139,492	2,739,521	23,546	92,301	0	0	32,337	251,787
Prepayments	15	1,152,344	1,005,535	8,643	33,879	0	0	11,869	92,418
OPEB Tracker	16	932,546	807,585	7,087	28,256	0	0	9,698	79,919
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0
Interest Expense Offset	17	(1,372,079)	(1,171,481)	(18,797)	(64,213)	0	0	(12,349)	(105,238)
Income Tax Offset	17	491,149	419,343	6,729	22,986	0	0	4,420	37,671
Ciac	17	(128,438,052)	(109,660,409)	(1,759,601)	(6,010,901)	0	0	(1,155,942)	(9,851,199)
Customer Advances	17	(56,293,232)	(48,063,161)	(771,217)	(2,634,523)	0	0	(506,639)	(4,317,691)
Deferred Income Taxes	17	(67,275,860)	(57,440,129)	(921,679)	(3,148,510)	0	0	(605,483)	(5,160,058)
Tank Painting Tracker	17	(386,598)	(330,077)	(5,296)	(18,093)	0	0	(3,479)	(29,652)
Pensions	16	(4,224,333)	(3,658,272)	(32,105)	(127,997)	0	0	(43,933)	(362,025)
Total Other Rate Base Elements		(242,752,524)	(207,042,563)	(3,391,276)	(11,546,866)	0	0	(2,171,423)	(18,600,396)
Total Original Cost Measure of Value		\$ 535,899,391	\$ 457,739,732	\$ 7,272,902	\$ 24,932,849	\$ -	\$ -	\$ 4,806,873	\$ 41,147,034

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Rate A & K (4)	Rate B (5)	Rate J (6)	Rate D (7)	Other (8)	Fire Protection		
								Rate F (9)	Rate E (10)	
T&D OP BASIS FOR FACTOR 11		3,530,741	3,261,812	676	84,077	0	0	57,866	126,309	0.0
	FACTOR 11		0.9238	0.0002	0.0238	0.0000	0.0000	0.0164	0.0358	1.0000
T&D Mnt BASIS FOR FACTOR 12		2,518,041	1,862,167	1,117	44,722	0	0	36,698	573,337	0.0
	FACTOR 12		0.7395	0.0004	0.0178	0.0000	0.0000	0.0146	0.2277	1.0000
A&G BASIS FOR FACTOR 15		25,120,155	21,919,425	187,675	737,868	0	0	259,562	2,015,626	0.0
	FACTOR 15		0.8726	0.0075	0.0294	0.0000	0.0000	0.0103	0.0802	1.0000
LABOR BASIS FOR FACTOR 16		26,530,592	22,975,040	200,870	804,530	0	0	276,494	2,273,658	0.0
	FACTOR 16		0.8660	0.0076	0.0303	0.0000	0.0000	0.0104	0.0857	1.0000
UPIS BASIS FOR FACTOR 17		777,902,533	664,142,473	10,653,912	36,444,644	0	0	6,971,552	59,689,952	0.0
	FACTOR 17		0.8538	0.0137	0.0468	0.0000	0.0000	0.0090	0.0767	1.0000
RATE BASE BASIS FOR FACTOR 18		535,899,391	457,739,732	7,272,902	24,932,849	0	0	4,806,873	41,147,034	0.0
	FACTOR 18		0.8541	0.0136	0.0465	0.0000	0.0000	0.0090	0.0768	1.0000
TOTAL COS BASIS FOR FACTOR 19		173,179,217	149,230,642	2,257,551	7,799,263	0	0	1,486,864	12,404,896	0.0
	FACTOR 19		0.8618	0.0130	0.0450	0.0000	0.0000	0.0086	0.0716	1.0000
COS w/o Fire Factor 20		160,453,793	150,326,699	2,273,180 #	7,853,913	0 #	0			
	FACTOR 20		0.9369	0.0142	0.0489	0.0000	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Rate A	4 Rate B	6 Rate J	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.8608	0.0327	0.1022	-	-	0.0002	0.0041	1.0000
2	0.8901	0.0308	0.0767	-	-	0.0001	0.0023	1.0000
3	0.8578	0.0296	0.0739	-	-	0.0082	0.0305	1.0000
4	0.9124	-	0.0264	-	-	0.0135	0.0477	1.0000
5	0.8089	0.0276	0.0505	-	-	0.0251	0.0879	1.0000
6	0.8806	0.0304	0.0759	-	-	0.0025	0.0106	1.0000
7	0.9124	-	0.0264	-	-	0.0135	0.0477	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9715	-	0.0279	-	-	0.0006	-	1.0000
10	0.9466	-	0.0016	-	-	0.0518	-	1.0000
11	0.9238	0.0002	0.0238	-	-	0.0164	0.0358	1.0000
12	0.7395	0.0004	0.0178	-	-	0.0146	0.2277	1.0000
13	0.9884	-	0.0005	-	-	0.0111	-	1.0000
14	0.9995	-	0.0005	-	-	-	-	1.0000
15	0.8726	0.0075	0.0294	-	-	0.0103	0.0802	1.0000
16	0.8660	0.0076	0.0303	-	-	0.0104	0.0857	1.0000
17	0.8538	0.0137	0.0468	-	-	0.0090	0.0767	1.0000
18	0.8541	0.0136	0.0465	-	-	0.0090	0.0768	1.0000
19	0.8618	0.0130	0.0450	-	-	0.0086	0.0716	1.0000
20	0.9369	0.0142	0.0489	-	-	-	-	1.0000

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	281,482	157,461	123,345	0	0	0	0	676
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	211,597	210,687	0	0	0	0	0	910
TOTAL SS EXPENSE - OPERATION		493,079	368,148	123,345	0	0	0	0	1,585
Misc Exp Oper SS	2	299,092	167,312	131,062	0	0	0	0	718
Misc Exp Oper SS	2	11	6	5	0	0	0	0	0
Rents Oper SS	2	91	51	40	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	219	123	96	0	0	0	0	1
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	25,681	14,366	11,253	0	0	0	0	62
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	369,250	206,558	161,805	0	0	0	0	886
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		694,344	388,416	304,262	0	0	0	0	1,666
TOTAL SS EXPENSE		1,187,423	756,564	427,607	0	0	0	0	3,252
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	10,423	5,767	4,519	0	0	0	0	137
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	6,547,655	6,519,500	0	0	0	0	0	28,155
Labor & Exp Oper Pump	6	988,803	547,105	428,745	0	0	0	0	12,953
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	23,820	13,180	10,328	0	0	0	0	312
Rents Oper P	6	186	103	81	0	0	0	0	2
TOTAL PUMPING EXPENSE - OPERATION		7,570,887	7,085,654	443,673	0	0	0	0	41,559
Super & Eng Maint P	6	16,691	9,235	7,237	0	0	0	0	219
Struct & Improve Maint P	6	411,064	227,442	178,237	0	0	0	0	5,385
Power Prod Equip Maint P	6	82,303	45,538	35,687	0	0	0	0	1,078
Pump Equip Maint P	6	52,543	29,072	22,783	0	0	0	0	688
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		562,601	311,287	243,944	0	0	0	0	7,370
TOTAL PUMPING EXPENSES		8,133,488	7,396,941	687,617	0	0	0	0	48,929

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WATER TREATMENT									
Super & Eng Oper WT	2	92,081	51,510	40,350	0	0	0	0	221
Chemicals	1	10,661,815	10,615,969	0	0	0	0	0	45,846
Labor & Exp Oper WT	2	1,430,088	799,991	626,665	0	0	0	0	3,432
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	445,209	443,295	0	0	0	0	0	1,914
Misc Exp Oper WT	2	32,597	18,235	14,284	0	0	0	0	78
Rents Oper WT	2	3,199	1,790	1,402	0	0	0	0	8
TOTAL WT EXPENSE - OPERATION		12,664,989	11,930,789	682,700	0	0	0	0	51,499
Super & Eng Maint WT	2	1,083,132	605,904	474,628	0	0	0	0	2,600
Struct & Improve Maint WT	2	2,557	1,430	1,120	0	0	0	0	6
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	766,532	428,798	335,894	0	0	0	0	1,840
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1,852,221	1,036,132	811,643	0	0	0	0	4,445
TOTAL WT EXPENSE		14,517,210	12,966,922	1,494,344	0	0	0	0	55,945
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	846,562	174,222	0	416,847	115,556	95,746	0	44,191
Storage Facility Exp	5	24,508	6,409	0	15,330	0	0	0	2,769
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	2,602,829	720,203	0	1,723,333	0	0	0	159,293
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	482,108	0	0	0	481,819	0	0	289
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	421,296	0	0	0	0	399,473	0	21,823
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	1,470,857	302,702	0	724,250	200,772	166,354	0	76,779
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	5,501	1,132	0	2,709	751	622	0	287
TOTAL T & D EXPENSE OPERATION		5,853,661	1,204,669	0	2,882,469	798,897	662,195	0	305,431
Super & Eng Maint TD	12	38,169	4,821	0	11,538	6,901	5,660	0	9,248
Struct & Improve Maint TD	12	16,391	2,070	0	4,955	2,963	2,431	0	3,972
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	40,459	10,580	0	25,307	0	0	0	4,572
TD Main Maint TD	7	1,111,339	307,508	0	735,818	0	0	0	68,014
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	81	0	0	0	0	0	0	81
Services Maint TD	10	393,937	0	0	0	0	373,531	0	20,406
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	455,536	0	0	0	455,263	0	0	273
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	516,689	0	0	0	0	0	0	516,689
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	5,241,537	662,006	0	1,584,517	947,670	777,320	0	1,270,024
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
Permits TD	12	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		7,814,138	986,985	0	2,362,135	1,412,797	1,158,942	0	1,893,279
TOTAL T & D EXPENSE		13,667,799	2,191,653	0	5,244,603	2,211,694	1,821,137	0	2,198,711

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
CUSTOMER ACCOUNTS									
Supervision CA	13	26,527	0	0	0	0	0	26,233	294
Meter Reading Exp CA	14	1,410,548	0	0	0	0	0	1,410,548	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,526,228	0	0	0	0	0	2,498,187	28,041
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,457,654	0	0	0	0	0	1,441,474	16,180
Misc Cust Accts Exp CA	13	59,554	0	0	0	0	0	58,893	661
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		5,480,511	0	0	0	0	0	5,435,334	45,177
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	3,562,276	782,988	370,120	743,803	313,480	258,265	770,877	322,742
Other Supplies & Exp AG	15	1,310	288	136	274	115	95	283	119
Other Supplies & Exp AG	15	567,743	124,790	58,988	118,545	49,961	41,161	122,860	51,438
Other Supplies & Exp AG	15	1,202,220	264,248	124,911	251,024	105,795	87,161	260,160	108,921
Mgmt Fees-Coporate/Shared Service Center	15	21,654,957	4,759,760	2,249,950	4,521,555	1,905,636	1,569,984	4,686,133	1,961,939
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	1,335,765	293,601	138,786	278,908	117,547	96,843	289,060	121,020
Outside Services AG	15	599,404	131,749	62,278	125,156	52,748	43,457	129,711	54,306
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	2,779,471	610,928	288,787	580,354	244,593	201,512	601,478	251,820
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	1,313,087	288,617	136,430	274,173	115,552	95,199	284,152	118,966
Injuries & Damages	16	111,577	25,361	11,727	24,882	10,499	8,647	19,738	10,723
Employee Pension & Benefits	16	3,374,295	766,977	354,638	752,468	317,521	261,508	596,913	324,270
Employee Pension & Benefits	16	5,006,158	1,137,900	526,147	1,116,373	471,079	387,977	885,589	481,092
Employee Pension & Benefits	16	2,761,849	627,768	290,270	615,892	259,890	214,043	488,571	265,414
Reg Commision Exp	15	159,766	35,117	16,600	33,359	14,059	11,583	34,573	14,475
Rents AG	15	231,004	50,775	24,001	48,234	20,328	16,748	49,989	20,929
Goodwill Advertising Exp	15	15,232	3,348	1,583	3,180	1,340	1,104	3,296	1,380
Misc Exp AG	15	550,088	120,909	57,154	114,858	48,408	39,881	119,039	49,838
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		45,226,202	10,025,123	4,712,507	9,603,036	4,048,554	3,335,169	9,342,422	4,159,390
General Plant Maint AG	15	(329,688)	(72,465)	(34,255)	(68,839)	(29,013)	(23,902)	(71,344)	(29,870)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(329,688)	(72,465)	(34,255)	(68,839)	(29,013)	(23,902)	(71,344)	(29,870)
TOTAL A & G EXPENSE		44,896,514	9,952,658	4,678,252	9,534,197	4,019,542	3,311,267	9,271,077	4,129,521
Total Operation & Maintenance Expenses		87,882,945	33,264,739	7,287,820	14,778,801	6,231,236	5,132,404	14,706,412	6,481,534

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	145,679	81,493	63,837	0	0	0	0	350
Struct & Imp P	6	38,535	21,321	16,709	0	0	0	0	505
Struct & Imp Pumps (STL)	6	91,519	50,637	39,683	0	0	0	0	1,199
Struct & Imp Pump Boosters	6	62,368	34,508	27,043	0	0	0	0	817
Struct & Imp WT	2	42,534	23,794	18,638	0	0	0	0	102
Struct & Imp WT Nth Pit (ST)	2	169,306	94,710	74,190	0	0	0	0	406
Struct & Imp WT Ctrl Pit 1	2	51,002	28,531	22,349	0	0	0	0	122
Struct & Imp WT Ctrl Pit 3	2	401,370	224,526	175,880	0	0	0	0	963
Struct & Imp WT Sth Pit (ST)	2	75,128	42,027	32,921	0	0	0	0	180
Struct & Imp WT Meramec (ST)	2	178,022	99,586	78,009	0	0	0	0	427
Struct & Imp TD	7	141,012	39,018	0	93,364	0	0	0	8,630
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	77,119	16,951	8,013	16,102	6,786	5,591	16,689	6,987
Struct & Imp Leasehold	15	17,316	3,806	1,799	3,616	1,524	1,255	3,747	1,569
Struct & Imp Leasehold	15	63,346	13,923	6,582	13,227	5,574	4,593	13,708	5,739
Struct & Imp Store, Shop, Gar	15	8,006	1,760	832	1,672	705	580	1,732	725
Struct & Imp Misc	15	40,507	8,903	4,209	8,458	3,565	2,937	8,766	3,670
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	12	7	5	0	0	0	0	0
Supply Mains Nth Pit (STL)	2	4,434	2,480	1,943	0	0	0	0	11
Supply Mains Ctrl Pit (STL)	2	72,438	40,522	31,742	0	0	0	0	174
Supply Mains Sth Pit (STL)	2	6,090	3,407	2,669	0	0	0	0	15
Supply Mains Meramec Pit (S)	2	23,518	13,156	10,306	0	0	0	0	56
Power Generation Equip Othe	6	25,999	14,385	11,273	0	0	0	0	341
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	175,459	97,081	76,079	0	0	0	0	2,299
Pump Equip Elec Pre46 (STL)	6	22,903	12,672	9,931	0	0	0	0	300
Pump Equip Elec Post46 (STL)	6	716,667	396,532	310,747	0	0	0	0	9,388
Pump Equip Elec Boosters Po	6	39,342	21,768	17,059	0	0	0	0	515
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	50,051	27,693	21,702	0	0	0	0	656
Pump Equip Hydraulic	6	2,081	1,151	902	0	0	0	0	27
Pump Equip Other	6	19,283	10,669	8,361	0	0	0	0	253
WT Equip Non-Media	2	189,745	106,143	83,146	0	0	0	0	455
WT Equip Non-Med North (STL)	2	234,215	131,020	102,633	0	0	0	0	562
WT Equip Non Media Ctrl 1 &	2	68,860	38,520	30,174	0	0	0	0	165
WT Equip Non Media Ctrl 3 (	2	688,318	385,045	301,621	0	0	0	0	1,652
WT Equip Non Media Sth (STL)	2	201,370	112,646	88,240	0	0	0	0	483
WT Equip Non Media Mer (STL)	2	328,482	183,753	143,941	0	0	0	0	788
WT Equip Filter Media	2	37,013	20,705	16,219	0	0	0	0	89
Dist Reservoirs & Standpipe	5	40,544	10,602	0	25,360	0	0	0	4,581
Elevated Tanks & Standpipes	5	60,963	15,942	0	38,132	0	0	0	6,889
Ground Level Facilities	5	215,222	56,281	0	134,621	0	0	0	24,320
TD Mains Not Classified by	7	236,995	65,577	0	156,914	0	0	0	14,504
TD Mains 4 & Less "	4	25,449	7,042	0	16,850	0	0	0	1,557
TD Mains 6 to 8" "	4	167,620	46,380	0	110,981	0	0	0	10,258
TD Mains 10 to 16" "	3	268,249	144,586	113,282	0	0	0	0	10,381
TD Mains 18 & Grtr "	3	155,853	84,005	65,817	0	0	0	0	6,032

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TD Mains AC 4 (STL) *	4	36,620	10,133	0	24,246	0	0	0	2,241
TD Mains CI <10 1900-28 (S*	4	37,986	10,511	0	25,151	0	0	0	2,325
TD Mains CI <10 1929-56 (S*	4	223,545	61,855	0	148,009	0	0	0	13,681
TD Mains CI <10 1957-93 (S*	4	717,228	198,457	0	474,877	0	0	0	43,894
TD Mains CI 12 (STL) *	3	185,204	99,825	78,212	0	0	0	0	7,167
TD Mains CI 16 (STL) *	3	269,268	145,135	113,712	0	0	0	0	10,421
TD Mains DI 6-8 (STL) *	4	4,507,080	1,247,109	0	2,984,138	0	0	0	275,833
TD Mains DI 12 (STL) *	3	1,103,483	594,777	466,001	0	0	0	0	42,705
TD Mains DI 16 & >(STL)	3	1,654,164	891,594	698,553	0	0	0	0	64,016
TD Mains Galve 1 (STL) "	4	31,231	8,642	0	20,678	0	0	0	1,911
TD Mains LJ 20 (STL) "	3	61,999	33,417	26,182	0	0	0	0	2,399
Fire Mains	8	4,972	0	0	0	0	0	0	4,972
Services	10	193,293	0	0	0	0	183,280	0	10,013
Meters Bronze Case	9	157,143	0	0	0	157,049	0	0	94
Meters Plastic Case	9	2	0	0	0	2	0	0	0
Meters Other	9	924,771	0	0	0	924,216	0	0	555
Meters Other-Rem Rdr Unts	9	96,416	0	0	0	96,358	0	0	58
Meter Vault	9	1,388	0	0	0	1,387	0	0	1
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	898,623	0	0	0	0	0	0	898,623
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	73,474	16,150	7,634	15,341	6,466	5,327	15,900	6,657
Comp & Periph Equip	15	1,109,555	243,880	115,283	231,675	97,641	80,443	240,108	100,526
Computer Software	15	1,485,239	326,456	154,316	310,118	130,701	107,680	321,406	134,563
Comp Software Personal	15	40,836	8,976	4,243	8,527	3,594	2,961	8,837	3,700
Data Handling Equipment	15	974	214	101	203	86	71	211	88
Other Office Equipment	15	11,271	2,477	1,171	2,353	992	817	2,439	1,021
Trans Equip Lt Duty Trks	15	14,631	3,216	1,520	3,055	1,288	1,061	3,166	1,326
Trans Equip Hvy Duty Trks	15	352,530	77,486	36,628	73,608	31,023	25,558	76,287	31,939
Trans Equip Autos	15	155,078	34,086	16,113	32,380	13,647	11,243	33,559	14,050
Trans Equip Other	15	20,644	4,538	2,145	4,310	1,817	1,497	4,467	1,870
Stores Equipment	15	8,361	1,838	869	1,746	736	606	1,809	758
Tools,Shop,Garage Equip	15	85,911	18,883	8,926	17,938	7,560	6,229	18,591	7,784
Tools,Shop,Garage Equip Oth	15	174,894	38,442	18,171	36,518	15,391	12,680	37,847	15,845
Laboratory Equipment	2	78,015	43,642	34,186	0	0	0	0	187
Laboratory Equip Other	2	18,489	10,343	8,102	0	0	0	0	44
Power Operated Equipment	15	70,608	15,520	7,336	14,743	6,214	5,119	15,280	6,397
Comm Equip Non-Telephone	15	73,459	16,146	7,632	15,338	6,464	5,326	15,897	6,655
Remote Control & Instrument	15	71,927	15,810	7,473	15,018	6,330	5,215	15,565	6,517
Comm Equip Telephone	15	10,905	2,397	1,133	2,277	960	791	2,360	988
Misc Equipment	15	58,393	12,835	6,067	12,192	5,139	4,233	12,636	5,290
Other Tangible Property	17	43,984	15,913	8,432	12,338	2,951	334	246	3,769
Total Depreciation Expense		20,743,538	7,045,967	3,848,626	5,106,076	1,536,162	475,426	871,253	1,860,028
Amort-Other UP	18	285,748	102,612	54,264	79,695	19,288	2,543	2,829	24,517

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Base (4)	Max Day (5)	Max Hour (6)	Meters (7)	Services (8)	Billing & Collecting (9)	Fire Service (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,110,055	405,614	149,080	242,214	78,037	40,295	105,788	89,026
Property Taxes	18	9,308,173	3,342,565	1,767,622	2,596,049	628,302	82,843	92,151	798,641
FUTA	16	1,414,298	321,470	148,643	315,388	133,085	109,608	250,189	135,914
FICA	16	(88,075)	(20,019)	(9,257)	(19,641)	(8,288)	(6,826)	(15,580)	(8,464)
SUTA	16	49,667	11,289	5,220	11,076	4,674	3,849	8,786	4,773
Other Taxes & Licenses	15	408,429	89,773	42,436	85,280	35,942	29,611	88,384	37,004
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		12,202,547	4,150,692	2,103,744	3,230,367	871,752	259,380	529,718	1,056,894
Income Taxes	18	5,187,194	1,862,721	985,048	1,446,708	350,136	46,166	51,353	445,061
Utility Income Available for Return	18	48,147,066	17,289,611	9,143,128	13,428,217	3,249,927	428,509	476,656	4,131,018
Total Cost of Service		174,449,038	63,716,341	23,422,630	38,069,863	12,258,500	6,344,428	16,638,221	13,999,053
Less: Other Water Revenues	19	(1,517,930)	(1,517,930)	0	0	0	0	0	0
Contract Sales	19	(2,857,900)	(1,044,277)	(383,816)	(623,594)	(200,910)	(103,742)	(272,358)	(229,204)
Revenue Shift	19		0	0	0	0	0	0	0
Total Other Water Revenues		(4,375,830)	(2,562,207)	(383,816)	(623,594)	(200,910)	(103,742)	(272,358)	(229,204)
Total Cost of Service Related to Sales of Water		170,073,208	61,154,135	23,038,814	37,446,270	12,057,590	6,240,687	16,365,863	13,769,849
Reallocation of Public Fire	20	0	0	0	0		0	0	
Total		\$ 170,073,208	\$ 61,154,135	\$ 23,038,814	\$ 37,446,270	\$ 12,057,590	\$ 6,240,687	\$ 16,365,863	\$ 13,769,849
			48,666,912			522,176	372,539	1,341,852	\$ 1,460,443
			1,257			23.09	16.75		\$ 12,309,406
			\$ 17,789,451			5.77	4.19	12.20	392.91 Annu
			\$ 0.366			1.92	1.40	22.16	Quarterly
								12.20	
								15.52	Monthly

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE BASE									
Organization	17	200,942	72,701	38,521	56,364	13,483	1,527	1,125	17,221
Franchises	17	12,572	4,549	2,410	3,526	844	96	70	1,077
Land & Ld Rights SS	2	96,668	54,076	42,360	0	0	0	0	232
Land & Ld Rights P	6	285,782	158,123	123,915	0	0	0	0	3,744
Land & Ld Rights WT	2	1,872,125	1,047,267	820,365	0	0	0	0	4,493
Land & Ld Rights TD	7	4,304,114	1,190,948	0	2,849,754	0	0	0	263,412
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	3,037,968	1,699,439	1,331,238	0	0	0	0	7,291
Struct & Imp P	6	1,738,975	962,175	754,020	0	0	0	0	22,781
Struct & Imp Pumps (STL)	6	2,484,687	1,374,777	1,077,360	0	0	0	0	32,549
Struct & Imp Pump Boosters	6	2,565,624	1,419,560	1,112,455	0	0	0	0	33,610
Struct & Imp WT	2	2,313,685	1,294,275	1,013,857	0	0	0	0	5,553
Struct & Imp WT Nth Pit (ST)	2	7,354,271	4,113,979	3,222,642	0	0	0	0	17,650
Struct & Imp WT Ctrl Pit 1	2	756,574	423,227	331,531	0	0	0	0	1,816
Struct & Imp WT Ctrl Pit 3	2	12,636,566	7,068,895	5,537,343	0	0	0	0	30,328
Struct & Imp WT Sth Pit (ST)	2	3,062,763	1,713,310	1,342,103	0	0	0	0	7,351
Struct & Imp WT Meramec (ST)	2	6,093,892	3,408,923	2,670,343	0	0	0	0	14,625
Struct & Imp TD	7	2,826,149	781,995	0	1,871,193	0	0	0	172,960
Struct & Imp TD Spec Cross	7	(93,995)	(26,008)	0	(62,234)	0	0	0	(5,752)
Struct & Imp Offices	15	2,795,850	614,528	290,489	583,773	246,035	202,699	605,022	253,304
Struct & Imp Leasehold	15	(86,673)	(19,051)	(9,005)	(18,097)	(7,627)	(6,284)	(18,756)	(7,853)
Struct & Imp Leasehold	15	2,584,329	568,036	268,512	539,608	227,421	187,364	559,249	234,140
Struct & Imp Store,Shop,Gar	15	307,025	67,484	31,900	64,107	27,018	22,259	66,440	27,816
Struct & Imp Misc	15	1,344,845	295,597	139,729	280,804	118,346	97,501	291,024	121,843
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0	0	0
Supply Mains	2	2,898	1,621	1,270	0	0	0	0	7
Supply Mains Nth Pit (STL)	2	71,660	40,087	31,401	0	0	0	0	172
Supply Mains Ctrl Pit (STL)	2	1,983,544	1,109,595	869,189	0	0	0	0	4,761
Supply Mains Sth Pit (STL)	2	2,121	1,186	929	0	0	0	0	5
Supply Mains Meramec Pit (S)	2	567,440	317,426	248,652	0	0	0	0	1,362
Power Generation Equip Othe	6	1,198,427	663,090	519,638	0	0	0	0	15,699
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	5,660,005	3,131,681	2,454,178	0	0	0	0	74,146
Pump Equip Elec Pre46 (STL)	6	812,484	449,547	352,293	0	0	0	0	10,644
Pump Equip Elec Post46 (STL)	6	13,532,002	7,487,257	5,867,476	0	0	0	0	177,269
Pump Equip Elec Boosters Po	6	(279,285)	(154,528)	(121,098)	0	0	0	0	(3,659)
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	60,383	33,410	26,182	0	0	0	0	791
Pump Equip Diesel Ctrl Pit	6	487,296	269,621	211,292	0	0	0	0	6,384
Pump Equip Hydraulic	6	76,651	42,411	33,236	0	0	0	0	1,004
Pump Equip Other	6	685,903	379,510	297,408	0	0	0	0	8,985
WT Equip Non-Media	2	6,202,057	3,469,431	2,717,741	0	0	0	0	14,885
WT Equip Non-Med North (STL)	2	3,931,672	2,199,377	1,722,859	0	0	0	0	9,436
WT Equip Non Media Ctrl 1 &	2	40,578	22,699	17,781	0	0	0	0	97
WT Equip Non Media Ctrl 3 (	2	12,987,243	7,265,064	5,691,010	0	0	0	0	31,169
WT Equip Non Media Sth (STL)	2	4,764,936	2,665,505	2,087,995	0	0	0	0	11,436
WT Equip Non Media Mer (STL)	2	6,487,249	3,628,967	2,842,713	0	0	0	0	15,569
WT Equip Filter Media	2	1,339,624	749,386	587,023	0	0	0	0	3,215
Dist Reservoirs & Standpipe	5	1,017,408	266,052	0	636,389	0	0	0	114,967

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Elevated Tanks & Standpipes	5	1,748,378	457,201	0	1,093,610	0	0	0	197,567
Ground Level Facilities	5	4,179,998	1,093,069	0	2,614,589	0	0	0	472,340
TD Mains Not Classified by	7	10,735,714	2,970,572	0	7,108,116	0	0	0	657,026
TD Mains 4 & Less "	4	3,571,853	988,332	0	2,364,924	0	0	0	218,597
TD Mains 6 to 8" "	4	0	0	0	0	0	0	0	0
TD Mains 10 to 16" "	3	17,978,999	9,690,680	7,592,531	0	0	0	0	695,787
TD Mains 18 & Grtr "	3	1,312,874	707,639	554,427	0	0	0	0	50,808
TD Mains AC 4 (STL) "	4	3,340,046	924,191	0	2,211,444	0	0	0	204,411
TD Mains CI <10 1900-28 (S"	4	19,468,517	5,386,939	0	12,890,105	0	0	0	1,191,473
TD Mains CI <10 1929-56 (S"	4	250,319,094	69,263,293	0	165,736,272	0	0	0	15,319,529
TD Mains CI <10 1957-93 (S"	4	10,458,350	2,893,825	0	6,924,474	0	0	0	640,051
TD Mains CI 12 (STL) "	3	41,715,756	22,484,792	17,616,564	0	0	0	0	1,614,400
TD Mains CI 16 (STL) "	3	7,634,063	4,114,760	3,223,865	0	0	0	0	295,438
TD Mains DI 6-8 (STL) "	4	9,516,599	2,633,243	0	6,300,940	0	0	0	582,416
TD Mains DI 12 (STL) "	3	67,673,997	36,476,284	28,578,729	0	0	0	0	2,618,984
TD Mains DI 16 & >(STL) "	3	99,996,060	53,897,876	42,228,336	0	0	0	0	3,869,848
TD Mains Galve 1 (STL) "	4	2,173,262	601,342	0	1,438,917	0	0	0	133,004
TD Mains LJ 20 (STL) "	3	2,738,867	1,476,249	1,156,624	0	0	0	0	105,994
Fire Mains	8	273,922	0	0	0	0	0	0	273,922
Services	10	4,728,627	0	0	0	0	4,483,684	0	244,943
Meters Bronze Case	9	5,978,859	0	0	0	5,975,272	0	0	3,587
Meters Plastic Case	9	91	0	0	0	91	0	0	0
Meters Other	9	32,339,050	0	0	0	32,319,647	0	0	19,403
Meters Other-Rem Rdr Unts	9	2,157,393	0	0	0	2,156,099	0	0	1,294
Meter Vault	9	58,003	0	0	0	57,968	0	0	35
Meter Installations	9	3,822,299	0	0	0	3,820,006	0	0	2,293
Meter Installation Other	9	6,116,513	0	0	0	6,112,843	0	0	3,670
Hydrants	8	34,317,861	0	0	0	0	0	0	34,317,861
Other P/E Intangible	15	270,697	59,499	28,125	56,522	23,821	19,626	58,579	24,525
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	758,161	166,644	78,773	158,304	66,718	54,967	164,066	68,689
Comp & Periph Equip	15	4,065,341	893,562	422,389	848,843	357,750	294,737	879,740	368,320
Computer Software	15	2,129,956	468,164	221,302	444,735	187,436	154,422	460,922	192,974
Comp Software Personal	15	98,459	21,641	10,230	20,558	8,664	7,138	21,307	8,920
Data Handling Equipment	15	12,714	2,795	1,321	2,655	1,119	922	2,751	1,152
Other Office Equipment	15	76,848	16,891	7,985	16,046	6,763	5,571	16,630	6,962
Trans Equip Lt Duty Trks	15	(17,382)	(3,821)	(1,806)	(3,629)	(1,530)	(1,260)	(3,761)	(1,575)
Trans Equip Hvy Duty Trks	15	(222,043)	(48,805)	(23,070)	(46,363)	(19,540)	(16,098)	(48,050)	(20,117)
Trans Equip Autos	15	394,401	86,689	40,978	82,351	34,707	28,594	85,348	35,733
Trans Equip Other	15	357,184	78,509	37,111	74,580	31,432	25,896	77,295	32,361
Stores Equipment	15	523,309	115,023	54,372	109,267	46,051	37,940	113,244	47,412
Tools,Shop,Garage Equip	15	732,566	161,018	76,114	152,960	64,466	53,111	158,527	66,370
Tools,Shop,Garage Equip Oth	15	1,537,258	337,889	159,721	320,979	135,279	111,451	332,663	139,276
Laboratory Equipment	2	424,643	237,545	186,079	0	0	0	0	1,019
Laboratory Equip Other	2	104,234	58,308	45,675	0	0	0	0	250
Power Operated Equipment	15	223,983	49,231	23,272	46,768	19,711	16,239	48,470	20,293
Comm Equip Non-Telephone	15	406,763	89,407	42,263	84,932	35,795	29,490	88,024	36,853
Remote Control & Instrument	15	1,025,337	225,369	106,533	214,090	90,230	74,337	221,883	92,896
Comm Equip Telephone	15	58,243	12,802	6,051	12,161	5,125	4,223	12,604	5,277
Misc Equipment	15	673,296	147,990	69,955	140,584	59,250	48,814	145,701	61,001
Other Tangible Property	17	535,868	193,877	102,726	150,311	35,957	4,073	3,001	45,924
Total Utility Plant in Service		778,651,915	281,757,718	149,248,428	218,375,232	52,256,649	5,943,038	4,343,118	66,727,731

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

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	9,522,099	2,092,957	989,346	1,988,214	837,945	690,352	2,060,582	862,702
Materials and Supplies	15	3,139,492	690,060	326,193	655,526	276,275	227,613	679,386	284,438
Prepayments	15	1,152,344	253,285	119,729	240,609	101,406	83,545	249,367	104,402
OPEB's Contributed to External Fund	16	932,546	211,968	98,011	207,958	87,753	72,272	164,967	89,618
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less: Accumulated Amortization	17	0	0	0	0	0	0	0	0
Accumulated Deferred ITC (3%)	17	(1,372,079)	(496,418)	(263,028)	(384,868)	(92,067)	(10,428)	(7,684)	(117,587)
Deferred Income Taxes	17	491,149	177,698	94,153	137,767	32,956	3,733	2,750	42,091
Deferred Income Taxes	17	(128,438,052)	(46,468,887)	(24,621,575)	(36,026,874)	(8,618,193)	(976,129)	(719,253)	(11,007,141)
Deferred Income Taxes	17	(56,293,232)	(20,366,891)	(10,791,413)	(15,790,252)	(3,777,276)	(427,829)	(315,242)	(4,824,330)
Deferred Income Taxes	17	(67,275,860)	(24,340,406)	(12,896,782)	(18,870,879)	(4,514,210)	(511,297)	(376,745)	(5,765,541)
Deferred Income Taxes	17	(386,598)	(139,871)	(74,111)	(108,441)	(25,941)	(2,938)	(2,165)	(33,131)
Pensions	16	(4,224,333)	(960,191)	(443,977)	(942,026)	(397,510)	(327,386)	(747,285)	(405,958)
Total Other Rate Base Elements		(242,752,524)	(89,346,697)	(47,463,454)	(68,893,264)	(16,088,861)	(1,178,491)	988,680	(20,770,438)
Total Original Cost Measure of Value		\$ 535,899,391	\$ 192,411,022	\$ 101,784,974	\$ 149,481,968	\$ 36,167,788	\$ 4,764,548	\$ 5,331,798	\$ 45,957,294

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

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
T&D OP BASIS FOR FACTOR 11		3,530,741	726,612	0	1,738,663	481,819	399,473	0	184,175	0.0
	FACTOR 11		0.2058	0.0000	0.4924	0.1365	0.1131	0.0000	0.0522	1.0000
T&D Mnt BASIS FOR FACTOR 12		2,518,041	318,088	0	761,125	455,263	373,531	0	610,035	0.0
	FACTOR 12		0.1263	0.0000	0.3023	0.1808	0.1483	0.0000	0.2423	1.0000
A&G BASIS FOR FACTOR 15		25,120,155	5,522,630	2,609,568	5,244,603	2,211,694	1,821,137	5,435,334	2,275,188	0.0
	FACTOR 15		0.2198	0.1039	0.2088	0.0880	0.0725	0.2164	0.0906	1.0000
LABOR BASIS FOR FACTOR 16		26,530,592	6,031,344	2,788,232	5,916,859	2,495,411	2,054,878	4,693,392	2,550,475	0.0
	FACTOR 16		0.2273	0.1051	0.2230	0.0941	0.0775	0.1769	0.0961	1.0000
UPIS BASIS FOR FACTOR 17		777,902,533	281,486,592	149,104,771	218,165,031	52,206,366	5,937,343	4,338,921	66,663,509	0.0
	FACTOR 17		0.3618	0.1917	0.2805	0.0671	0.0076	0.0056	0.0857	1.0000
RATE BASE BASIS FOR FACTOR 18		535,899,391	192,411,022	101,784,974	149,481,968	36,167,788	4,764,548	5,331,798	45,957,294	0.0
	FACTOR 18		0.3591	0.1899	0.2789	0.0675	0.0089	0.0099	0.0858	1.0000
TOTAL COS BASIS FOR FACTOR 19		173,179,217	63,275,611	23,256,950	37,794,290	12,166,404	6,292,550	16,497,859	13,895,552	0.0
	FACTOR 19		0.3654	0.1343	0.2182	0.0703	0.0363	0.0953	0.0802	1.0000
TOTAL COS BASIS FOR FACTOR 20		125,208,835	63,716,341	23,422,630	38,069,863	0	0	0	0	0.0
	FACTOR 20		0.5088	0.1871	0.3041	0.0000	0.0000	0.0000	0.0000	1.0000

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9957	-	-	-	-	-	0.0043
2	0.5594	0.4382	-	-	-	-	0.0024
3	0.5390	0.4223	-	-	-	-	0.0387
4	0.2767	-	0.6621	-	-	-	0.0612
5	0.2615	-	0.6255	-	-	-	0.1130
6	0.5533	0.4336	-	-	-	-	0.0131
7	0.2767	-	0.6621	-	-	-	0.0612
8	-	-	-	-	-	-	1.0000
9	-	-	-	0.9994	-	-	0.0006
10	-	-	-	-	0.9482	-	0.0518
11	0.2058	-	0.4924	0.1365	0.1131	-	0.0522
12	0.1263	-	0.3023	0.1808	0.1483	-	0.2423
13	-	-	-	-	-	0.9889	0.0111
14	-	-	-	-	-	1.0000	-
15	0.2198	0.1039	0.2088	0.0880	0.0725	0.2164	0.0906
16	0.2273	0.1051	0.2230	0.0941	0.0775	0.1769	0.0961
17	0.3618	0.1917	0.2805	0.0671	0.0076	0.0056	0.0857
18	0.3591	0.1899	0.2789	0.0675	0.0089	0.0099	0.0858
19	0.3654	0.1343	0.2182	0.0703	0.0363	0.0953	0.0802
20	0.5088	0.1871	0.3041	-	-	-	-

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A	115,248	0.8608
Rate B	4,380	0.0327
Rate J	13,684	0.1022
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	22	0.0002
Rate E	548	0.0041
Total	<u>133,882</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u>	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u>	
		0.5618		0.4382	
Rate A	0.8608	0.4836	0.9277	0.4065	0.8901
Rate B	0.0327	0.0184	0.0282	0.0124	0.0308
Rate J	0.1022	0.0574	0.0441	0.0193	0.0767
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0002	0.0001			0.0001
Rate E	0.0041	0.0023			0.0023
Total	<u>1.0000</u>	<u>0.5618</u>	<u>1.0000</u>	<u>0.4382</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	115,248	1.0	115,248	0.9277
Rate B	4,380	0.8	3,504	0.0282
Rate J	13,684	0.4	5,474	0.0441
Rate D	0	0.5	0	0.0000
Rate H	0	0.5	0	0.0000
Total	133,312		124,225	1.0000

The weighting of the factors is based on the maximum day ratio of 1.78, based on a review of maximum day ratios experienced during the period 1999 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.5618
Maximum Day Extra Capacity	0.78	0.4382
Total	1.78	1.0000

* Ratio of maximum day to average day minus 1.0.

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

1990	n/a		
1991	n/a		
1992	n/a		
1993	n/a		
1994	n/a		
1995	n/a		
1996	n/a		
1997	n/a		
1998	n/a		
1999	1.9		
2000	1.63		
2001	1.67		
2002	1.86		
2003	1.92		
2004	1.57		
2005	1.9		
2006	1.86		
2007	1.84		
2008	1.67		
	17.82	10	1.78
	Total ratios	Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X 0.5413	(4)	(5)=(4) X 0.4223	(6)	(7)=(6) X 0.0364	(8)=(3)+(5)+(7)
Rate A	0.8608	0.4660	0.9277	0.3918			0.8578
Rate B	0.0327	0.0177	0.0282	0.0119			0.0296
Rate J	0.1022	0.0553	0.0441	0.0186			0.0739
Rate D	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.0002	0.0001			0.2234	0.0081	0.0082
Rate E	0.0041	0.0022			0.7766	0.0283	0.0305
Total	<u>1.0000</u>	<u>0.5413</u>	<u>1.0000</u>	<u>0.4223</u>	<u>1.0000</u>	<u>0.0364</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2781	(5)	(6)=(5) X 0.6621	(7)	(8)=(7) X 0.0598	(9)=(4)+(6)+(8)
Rate A	4,802.0	0.9440	0.2625	0.9817	0.6500			0.9124
Rate B	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate J	261.2	0.0513	0.0143	0.0183	0.0121			0.0264
Rate D	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.9	0.0002	0.0001			0.2234	0.0134	0.0135
Rate E	22.8	0.0045	0.0013			0.7766	0.0464	0.0477
Total	5,086.9	1.0000	0.2782	1.0000	0.6621	1.0000	0.0598	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
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FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS, cont.

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.78 and the average daily system sendout for 2008 of 163.96 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	178,500,000	0.5413
Maximum Day Extra Capacity	0.78	139,230,000	0.4223
Subtotal	1.78	317,730,000	0.9636
Fire Protection		12,000,000	0.0364
Total		329,730,000	1.0000

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

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.38 and the average daily system sendout for 2008 of 163.96 MGD. The system demand for fire protection is 20,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	92,974	0.2781
Maximum Hour Extra Capacity	2.38	221,403	0.6621
Subtotal	3.38	314,377	0.9402
Fire Protection		20,000	0.0598
Total		334,377	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)
Rate A	4,802.0	3.5	16,806.9	0.9817
Rate B	0.0	3.0	0.0	0.0000
Rate J	261.2	1.2	313.4	0.0183
Rate D	0.0	2.0	0.0	0.0000
Rate H	0.0	1.5	0.0	0.0000
Total	5,063.2		17,120.4	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2627	(5)	(6)=(5) X 0.6255	(7)	(8)=(7) X 0.1118	(9)=(4)+(6)+(8)
Rate A	4,802.0	0.8608	0.2261	0.9318	0.5828			0.8089
Rate B	182.5	0.0327	0.0086	0.0303	0.0190			0.0276
Rate J	570.2	0.1022	0.0268	0.0379	0.0237			0.0505
Rate D	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate H	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate F	0.9	0.0002	0.0001			0.2234	0.0250	0.0251
Rate E	22.8	0.0041	0.0011			0.7766	0.0868	0.0879
Total	5,578.4	1.0000	0.2627	1.0000	0.6255	1.0000	0.1118	1.0000

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

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs}}{107,320,000 \text{ Gallons}} = 0.1118$$

$$\text{General Service Weight} = 1.0000 - 0.1118 = 0.8882$$

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	29.57	0.2627
Extra Capacity Maximum Hour	2.38	70.43	0.6255
Total	3.38	100.00	0.8882

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity 1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A	4,802.0	3.5	16,806.9	0.9318
Rate B	182.5	3.0	547.5	0.0303
Rate J	570.2	1.2	684.2	0.0379
Rate D	-	2.0	0.0	0.0000
Rate H	-	1.5	0.0	0.0000
Total	5,554.7		18,038.6	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.7055	(4)	(5)=(4)X 0.2945	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Rate A	0.8901	0.6280	0.8578	0.2526	0.9124	0.0000	0.8806
Rate B	0.0308	0.0217	0.0296	0.0087	0.0000	0.0000	0.0304
Rate J	0.0767	0.0541	0.0739	0.0218	0.0264	0.0000	0.0759
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0001	0.0001	0.0082	0.0024	0.0135	0.0000	0.0025
Rate E	0.0023	0.0016	0.0305	0.0090	0.0477	0.0000	0.0106
Total	<u>1.0000</u>	<u>0.7055</u>	<u>1.0000</u>	<u>0.2945</u>	<u>1.0000</u>	<u>0.0000</u>	<u>1.0000</u>

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	43,023	0.7055
Associated with Maximum Day and Fire	17,955	0.2945
Associated with Maximum Hour	<u>0</u>	<u>0.0000</u>
Total	<u>60,978</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Rate A	0.8578	0.0000	0.9124	0.9124	0.9124
Rate B	0.0296	0.0000	0.0000	0.0000	0.0000
Rate J	0.0739	0.0000	0.0264	0.0264	0.0264
Rate D	0.0000	0.0000	0.0000	0.0000	0.0000
Rate H	0.0000	0.0000	0.0000	0.0000	0.0000
Rate F	0.0082	0.0000	0.0135	0.0135	0.0135
Rate E	0.0305	0.0000	0.0477	0.0477	0.0477
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	4,219,634	0.0000
Distribution Mains	<u>17,501,698</u>	<u>1.0000</u>
Total	<u>21,721,332</u>	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Rate A	507,596	0.9715
Rate B	0	0.0000
Rate J	14,580	0.0279
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	295	0.0006
Total	522,470	1.0000

MISSOURI-AMERICAN WATER COMPANY
 ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Rate A	371,920	0.9466
Rate B	0	0.0000
Rate J	619	0.0016
Rate D	0	0.0000
Other	0	0.0000
Rate F	20,336	0.0518
 Total	392,875	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 3,261,812	0.9238
Rate B	676	0.0002
Rate J	84,077	0.0238
Rate D	-	0.0000
Rate H	-	0.0000
Rate F	57,866	0.0164
Rate E	126,309	0.0358
Total	<u>3,530,741</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$ 1,862,167	0.7395
Rate B	1,117	0.0004
Rate J	44,722	0.0178
Rate D	-	0.0000
Rate H	-	0.0000
Rate F	36,698	0.0146
Rate E	573,337	0.2277
Total	<u>\$2,518,041</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Rate A	362,694	0.9884
Rate B	0	0.0000
Rate J	186	0.0005
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	4,072	0.0111
Rate E	0	0.0000
Total	<u>366,952</u>	<u>1.0000</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Rate A	362,694	0.9995
Rate B	0	0.0000
Rate J	186	0.0005
Rate D	0	0.0000
Rate H	0	0.0000
Total	<u>362,880</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
 ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Rate A	\$21,919,425	0.8726
Rate B	187,675	0.0075
Rate J	737,868	0.0294
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	259,562	0.0103
Rate E	2,015,626	0.0802
Total	\$25,120,155	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Rate A	\$22,975,040	0.8660
Rate B	200,870	0.0076
Rate J	804,530	0.0303
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	276,494	0.0104
Rate E	2,273,658	0.0857
Total	<u>\$26,530,592</u>	<u>1.0000</u>

FACTOR 17.

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

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

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(3)
Rate A	\$664,142,473	0.8538
Rate B	10,653,912	0.0137
Rate J	36,444,644	0.0468
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	6,971,552	0.0090
Rate E	59,689,952	0.0767
Total	<u>\$777,902,533</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Rate A	\$457,739,732	0.8542
Rate B	7,272,902	0.0136
Rate J	24,932,849	0.0465
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	4,806,873	0.0090
Rate E	41,147,034	0.0768
Total	<u>\$535,899,391</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Rate A	\$149,230,642	0.8617
Rate B	2,257,551	0.0130
Rate J	7,799,263	0.0450
Rate D	0	0.0000
Rate H	0	0.0000
Rate F	1,486,864	0.0086
Rate E	12,404,896	0.0716
Total	<u>\$173,179,217</u>	<u>1.0000</u>

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

Meter Size	5/8" Dollar Equivalent	Rate A & K		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Meters	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
5/8	1.0	325,481	325,481	0	0	0	0	0	0	0	0	3	3	325,484	325,484
3/4	1.2	22,908	27,490	0	0	0	0	0	0	0	0	229	275	23,137	27,765
1	1.9	8,173	15,529	0	0	3	6	0	0	0	0	2	4	8,178	15,538
1-1/2	5.0	1,511	7,555	0	0	9	45	0	0	0	0	1	5	1,521	7,605
2	6.5	3,740	24,310	0	0	41	268	0	0	0	0	1	7	3,782	24,586
3	36.6	228	8,345	0	0	31	1,127	0	0	0	0	0	0	259	9,472
4	78.8	204	16,075	0	0	48	3,790	0	0	0	0	0	0	252	19,865
6	147.8	192	28,378	0	0	35	5,232	0	0	0	0	0	0	227	33,610
8	193.1	204	39,392	0	0	11	2,182	0	0	0	0	0	0	215	41,574
10	283.8	53	15,041	0	0	7	1,930	0	0	0	0	0	0	60	16,971
12	400.0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		362,694	507,596	0	0	186	14,580	0	0	0	0	236	295	363,116	522,470

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS COUNTY DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Rate A		Rate B		Rate J		Rate D		Rate H		Rate F		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	348,389	348,389	0	0	0	0	0	0	0	0	0	0	348,389	348,389
1	1.17	8,173	9,562	0	0	3	4	0	0	0	0	0	0	8,176	9,566
1-1/2	1.58	1,511	2,387	0	0	9	14	0	0	0	0	0	0	1,520	2,401
2	2.04	3,740	7,630	0	0	41	84	0	0	0	0	132	269	3,913	7,983
3	2.73	228	622	0	0	31	84	0	0	0	0	0	0	259	706
4	2.88	204	588	0	0	48	139	0	0	0	0	497	1,431	749	2,158
6	4.24	192	814	0	0	35	150	0	0	0	0	2,047	8,679	2,274	9,643
8	6.98	204	1,424	0	0	11	79	0	0	0	0	1,233	8,606	1,448	10,109
10	9.50	53	504	0	0	7	65	0	0	0	0	36	342	96	911
12	12.16	0	0	0	0	0	0	0	0	0	0	83	1,009	83	1,009
Total		<u>362,694</u>	<u>371,920</u>	<u>0</u>	<u>0</u>	<u>186</u>	<u>619</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,028</u>	<u>20,336</u>	<u>366,908</u>	<u>392,875</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO AREA DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	132	528	
3 -inch	9.00	-	0	
4 -inch	16.00	497	7,952	
6 -inch	36.00	2,047	73,692	
8 -inch	64.00	1,233	78,912	
10 -inch	100.00	36	3,600	
12 -inch	144.00	64	9,216	
20 -inch	400.00	19	7,600	
Private Hydrants	18.06	44	795	
 Total Rate F		<u>4,072</u>	<u>182,295</u>	0.2234
 <u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/4" Valve	2- 2-1/2" & 1- 4.5"	18.06	1,180	21,311
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	29,682	601,061
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	14	371
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	258	8,450
6" Valve	2- 2-1/2" & 1- 4"	12.50	195	2,438
 Total Rate E		<u>31,329</u>	<u>633,629</u>	<u>0.7766</u>
 Total Fire Protection		<u><u>35,401</u></u>	<u><u>815,924</u></u>	<u><u>1.0000</u></u>

WARRENSBURG WATER

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

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

Customer Classification	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
	(Schedule B)							Increase
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Residential	\$ 2,144,015	57.9%	\$ 2,056,059	54.6%	\$ 2,144,015	57.9%	\$ 87,956	4.3%
Commercial	620,879	16.8%	\$ 750,438	19.9%	\$ 620,879	16.8%	(129,559)	-17.3%
Industrial	87,798	2.4%	\$ 93,470	2.5%	\$ 87,798	2.4%	(5,672)	-6.1%
Public Authority	438,495	11.8%	\$ 463,816	12.3%	\$ 438,496	11.8%	(25,320)	-5.5%
Sales for Resale	319,881	8.6%	\$ 300,830	8.0%	\$ 319,880	8.6%	19,050	6.3%
Private Fire Service	91,366	2.5%	\$ 104,122	2.8%	\$ 91,367	2.5%	(12,755)	-12.3%
Public Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	-
Total Sales	3,702,434	100.0%	3,768,735	100.1%	3,702,435	100.0%	(66,300)	-1.8%
Other Revenues	70,822		70,822		70,822		-	0.0%
Total	\$ 3,773,256		\$ 3,839,557		\$ 3,773,257		\$ (66,300)	-1.7%

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

Period |

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

Case No. WR-2008-0311

STAFF - WARRENSBURG

Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	370,747	\$2,056,059	370,747	\$2,144,015	\$87,956	4.28%
5	Commercial	168,050	750,438	168,050	620,879	(129,559)	-17.26%
6	Industrial	32,945	93,470	32,945	87,798	(5,672)	-6.07%
7	Other Public Authority	127,835	463,816	127,835	438,496	(25,320)	-5.46%
8	Other Water Utilities	112,742	300,830	112,742	319,880	19,050	6.33%
9	Miscellaneous	0	0	0	0	0	0.00%
10	Private Fire	0	104,122	0	91,367	(12,755)	-12.25%
11							
12	Total	<u>812,319</u>	<u>3,768,735</u>	<u>812,319</u>	<u>3,702,435</u>	<u>(\$66,300)</u>	<u>-1.76%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenue		70,822		70,822	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22							
23							
24			<u>\$3,839,557</u>		<u>\$3,773,257</u>	<u>(66,300)</u>	<u>-1.73%</u>
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							

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

Test Period

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

Case No. **WR-2008-0311**

STAFF - WARRENSBURG

Page 1 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (‘000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (‘000 Gal)	Proposed Rate	Total Revenue		
1											
2	Residential:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	75,132		\$10.88	\$817,436	75,132		\$ 9.68	\$727,497	(\$89,939)	-11.00%
5	3/4" Monthly	36		13.93	501	36		\$ 10.46	376	(125)	-24.95%
6	1" Monthly	288		19.74	5,685	288		\$ 12.11	3,487	(2,198)	-38.66%
7	1-1/2" Monthly	0		34.31	0	0		\$ 18.24	0	0	0.00%
8	2" Monthly	0		51.80	0	0		\$ 21.97	0	0	0.00%
9	3" Monthly	0		92.57	0	0		\$ 62.43	0	0	0.00%
10	4" Monthly	0		150.82	0	0		\$ 89.58	0	0	0.00%
11	6" Monthly	0		296.46	0	0		\$ 143.83	0	0	0.00%
12	8" Monthly	0		471.19	0	0		\$ 320.34	0	0	0.00%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		370,370	\$3.3242	1,231,184		370,370	\$3.8103	1,411,219	180,035	14.62%
19	Second Block		377	3.3242	1,253		377	3.8103	1,436	183	14.60%
20	Third Block		0	3.3242	0		0	3.8103	0	0	0.00%
21	Fourth Block		0	3.3242	0		0	3.8103	0	0	0.00%
22											
23											
24	Total		<u>370,747</u>		<u>\$2,056,059</u>		<u>370,747</u>		<u>\$2,144,015</u>	<u>\$87,956</u>	<u>4.28%</u>
25											
26											
27											
28											
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31											
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34											
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36											
37											
38											
39											
40											

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

Test Period

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

Case No. **WR-2008-0311**
STAFF - WARRENSBURG
 Page 2 of 7

Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Commercial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	5,220		\$10.88	\$56,794	5,220		\$ 9.68	\$50,545	(\$6,249)	-11.00%
5	3/4" Monthly	84		13.93	1,170	84		\$ 10.46	878	(292)	-24.96%
6	1" Monthly	936		19.74	18,477	936		\$ 12.11	11,331	(7,146)	-38.68%
7	1-1/2" Monthly	348		34.31	11,940	348		\$ 18.24	6,347	(5,593)	-46.84%
8	2" Monthly	1,032		51.80	53,458	1,032		\$ 21.97	22,674	(30,784)	-57.59%
9	3" Monthly	36		92.57	3,333	36		\$ 62.43	2,248	(1,085)	-32.55%
10	4" Monthly	0		150.82	0	0		\$ 89.58	0	0	0.00%
11	6" Monthly	0		296.46	0	0		\$ 143.83	0	0	0.00%
12	8" Monthly	12		471.19	5,654	12		\$ 320.34	3,844	(1,810)	-32.01%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		133,371	\$3.9242	523,374		133,371	\$3.1122	415,083	(108,291)	-20.69%
19	Second Block		34,679	2.1984	76,238		34,679	3.1122	107,929	31,691	41.57%
20	Third Block		0	1.6964	0		0	3.1122	0	0	0.00%
21	Fourth Block		0	1.1424	0		0	3.1122	0	0	0.00%
22											
23											
24	Total		<u>168,050</u>		<u>\$750,438</u>		<u>168,050</u>		<u>\$620,879</u>	<u>(\$129,559)</u>	<u>-17.26%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Test Period

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

Case No. WR-2008-0311

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change		
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)			Proposed Rate	Total Revenue
1											
2	Industrial:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	48		\$10.88	\$522	48	\$ 9.68	\$465	(\$57)	-10.92%	
5	3/4" Monthly	0		13.93	0	0	\$ 10.46	0	0	0.00%	
6	1" Monthly	48		19.74	948	48	\$ 12.11	581	(367)	-38.71%	
7	1-1/2" Monthly	12		34.31	412	12	\$ 18.24	219	(193)	-46.84%	
8	2" Monthly	72		51.80	3,730	72	\$ 21.97	1,582	(2,148)	-57.59%	
9	3" Monthly	12		92.57	1,111	12	\$ 62.43	749	(362)	-32.58%	
10	4" Monthly	24		150.82	3,620	24	\$ 89.58	2,150	(1,470)	-40.61%	
11	6" Monthly	0		296.46	0	0	\$ 143.83	0	0	0.00%	
12	8" Monthly	0		471.19	0	0	\$ 320.34	0	0	0.00%	
13	10" Monthly	0		800.44	0	0	0.00	0	0	0.00%	
14	12" Monthly	0		1,320.35	0	0	0.00	0	0	0.00%	
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		6,846	\$3.8722	26,510		6,846	\$2.4906	17,051	(9,459)	-35.68%
19	Second Block		26,099	2.1693	56,617		26,099	2.4906	65,001	8,384	14.81%
20	Third Block		0	1.6741	0		0	2.4906	0	0	0.00%
21	Fourth Block		0	1.1273	0		0	2.4906	0	0	0.00%
22											
23											
24	Total		<u>32,945</u>		<u>\$93,470</u>		<u>32,945</u>	<u>\$87,798</u>	<u>(\$5,672)</u>	<u>-6.07%</u>	
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period

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

Case No. WR-2008-0311

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Public Authority:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	1,116		\$10.88	\$12,142	1,116		\$ 9.68	\$10,806	(\$1,336)	-11.00%
5	3/4" Monthly	12		13.93	167	12		\$ 10.46	125	(42)	-25.15%
6	1" Monthly	72		19.74	1,421	72		\$ 12.11	872	(549)	-38.63%
7	1-1/2" Monthly	60		34.31	2,059	60		\$ 18.24	1,094	(965)	-46.87%
8	2" Monthly	468		51.80	24,242	468		\$ 21.97	10,282	(13,960)	-57.59%
9	3" Monthly	72		92.57	6,665	72		\$ 62.43	4,495	(2,170)	-32.56%
10	4" Monthly	156		150.82	23,528	156		\$ 89.58	13,974	(9,554)	-40.61%
11	6" Monthly	0		296.46	0	0		\$ 143.83	0	0	0.00%
12	8" Monthly	12		471.19	5,654	12		\$ 320.34	3,844	(1,810)	-32.01%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		39,119	\$4.3688	170,902		39,119	\$3.0743	120,263	(50,639)	-29.63%
19	Second Block		88,543	2.4475	216,709		88,543	3.0743	272,208	55,499	25.61%
20	Third Block		173	1.8888	327		173	3.0743	533	206	63.00%
21	Fourth Block		0	1.2719	0		0	3.0743	0	0	0.00%
22											
23											
24	Total		<u>127,835</u>		<u>\$463,816</u>		<u>127,835</u>		<u>\$438,496</u>	<u>(\$25,320)</u>	<u>-5.46%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Test Period

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

Case No. WR-2008-0311

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)	Proposed Rate	Total Revenue		
1											
2	Other Water Utilities:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$10.88	\$0	0		\$ 9.68	\$0	\$0	0.00%
5	3/4" Monthly	0		13.93	0	0		\$ 10.46	0	0	0.00%
6	1" Monthly	0		19.74	0	0		\$ 12.11	0	0	0.00%
7	1-1/2" Monthly	0		34.31	0	0		\$ 18.24	0	0	0.00%
8	2" Monthly	24		51.80	1,243	24		\$ 21.97	527	(716)	-57.60%
9	3" Monthly	0		92.57	0	0		\$ 62.43	0	0	0.00%
10	4" Monthly	12		150.82	1,810	12		\$ 89.58	1,075	(735)	-40.61%
11	6" Monthly	0		296.46	0	0		\$ 143.83	0	0	0.00%
12	8" Monthly	0		471.19	0	0		\$ 320.34	0	0	0.00%
13	10" Monthly	0		800.44	0	0		0.00	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		1,341	\$6.4556	8,655		1,341	\$2.8231	3,785	(4,870)	-56.27%
19	Second Block		25,329	3.6178	91,635		25,329	2.8231	71,505	(20,130)	-21.97%
20	Third Block		39,998	2.7723	110,887		39,998	2.8231	112,918	2,031	1.83%
21	Fourth Block		46,074	1.8796	86,600		46,074	2.8231	130,070	43,470	50.20%
22											
23											
24	Total		<u>112,742</u>		<u>\$300,830</u>		<u>112,742</u>		<u>\$319,880</u>	<u>\$19,050</u>	<u>6.33%</u>
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period

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

Case No. WR-2008-0311

STAFF - WARRENSBURG

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Line #	Class/ Description	Present Pro Forma Rates			Proposed Pro Forma Rates			Dollar Change	Percentage Change
		Customer Meter Billings	Sales (^{'000} Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (^{'000} Gal)			Proposed Rate	Total Revenue
1									
2	Miscellaneous:								
3	<u>Minimum Charge:</u>								
4	5/8" Monthly	0		\$10.88	\$0		\$ 9.68	\$0	0.00%
5	3/4" Monthly	0		13.93	0		\$ 10.46	0	0.00%
6	1" Monthly	0		19.74	0		\$ 12.11	0	0.00%
7	1-1/2" Monthly	0		34.31	0		\$ 18.24	0	0.00%
8	2" Monthly	0		51.80	0		\$ 21.97	0	0.00%
9	3" Monthly	0		92.57	0		\$ 62.43	0	0.00%
10	4" Monthly	0		150.82	0		\$ 89.58	0	0.00%
11	6" Monthly	0		296.46	0		\$ 143.83	0	0.00%
12	8" Monthly	0		471.19	0		\$ 320.34	0	0.00%
13	10" Monthly	0		800.44	0		0.00	0	0.00%
14	12" Monthly	0		1,320.35	0		0.00	0	0.00%
15									
16									
17	<u>Volumetric Charges:</u>								
18	First Block		0	\$0.0000	0		\$0.0000	0	0.00%
19	Second Block		0	0.0000	0		0.0000	0	0.00%
20	Third Block		0	0.0000	0		0.0000	0	0.00%
21	Fourth Block		0	0.0000	0		0.0000	0	0.00%
22									
23									
24	Total		<u>0</u>	<u>\$0</u>			<u>0</u>	<u>\$0</u>	<u>0.00%</u>
25									
26									
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Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending October 31, 2009

Period

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

Case No. WR-2008-0311

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Line #	Connection Size	Number of Connections	Present Rates		Proposed Rates		Dollar Change	Percentage Change
			Annual Rate	Total Revenue	Annual Rate	Total Revenue		
1								
2	Private Fire Service:							
3								
4	Private Fire Hydrant	47.8	\$123.98	\$5,920	108.79	\$5,195	(\$725)	-12.25%
5								
6	2"	23.9	17.77	424	15.59	372	(52)	-12.26%
7								
8	3"	0.0	30.53	0	26.79	0	0	0.00%
9								
10	4"	214.9	48.44	10,409	42.51	9,134	(1,275)	-12.25%
11								
12	6"	414.8	99.35	41,211	87.18	36,163	(5,048)	-12.25%
13								
14	8"	248.9	170.96	42,555	150.02	37,342	(5,213)	-12.25%
15								
16	10"	13.7	262.77	3,603	230.58	3,161	(442)	-12.27%
17								
18	12"	0.0	374.66	0	328.76	0	0	0.00%
19								
20								
21								
22	Total	<u>964</u>		<u>\$104,122</u>		<u>\$91,367</u>	<u>(\$12,755)</u>	<u>-12.25%</u>
23								
24								
25								
26	Public Fire Protection:							
27								
28	Public Fire Hydrants	<u>0</u>	0.00	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0.00%</u>
29								
30								
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MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	-	-	-	-	-	-	-	-
Labor & Exp Oper SS	2	6,658	3,183	1,302	227	990	931	5	19
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		6,658	3,183	1,302	227	990	931	5	19
Misc Exp Oper SS	2	123,528	59,059	24,162	4,212	18,369	17,269	99	358
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	923	441	181	31	137	129	1	3
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	3,417	1,634	668	117	508	478	3	10
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5,042	2,411	986	172	750	705	4	15
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		132,910	63,544	25,997	4,532	19,764	18,581	106	385
TOTAL SS EXPENSE		139,568	66,727	27,300	4,759	20,754	19,512	112	405
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	105	50	20	4	16	15	0	0
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	1,405	670	274	48	208	196	2	6
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,510	721	295	51	224	211	2	7
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	(114)	(54)	(22)	(4)	(17)	(16)	(0)	(1)
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		(114)	(54)	(22)	(4)	(17)	(16)	(0)	(1)
TOTAL PUMPING EXPENSES		1,396	666	272	47	207	195	2	6

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
WATER TREATMENT									
Super & Eng Oper WT	2	(79)	(38)	(15)	(3)	(12)	(11)	(0)	(0)
Chemicals	1	38,590	17,495	7,932	1,554	6,035	5,321	46	177
Labor & Exp Oper WT	2	3,873	1,852	758	132	576	541	3	11
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	18,409	8,801	3,601	628	2,737	2,574	15	53
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	959	458	188	33	143	134	1	3
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		61,722	28,568	12,462	2,344	9,479	8,559	65	245
WATER TREATMENT MAINTENANCE									
Super & Eng Maint WT	2	7	3	1	0	1	1	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	186	89	36	6	28	26	0	1
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		193	92	38	7	29	27	0	1
TOTAL WT EXPENSE		61,915	28,661	12,500	2,350	9,508	8,586	65	245
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	121,601	44,676	16,197	2,128	12,318	12,768	7,089	26,424
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	21,865	16,077	3,105	300	2,287	96	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	5,700	4,688	571	23	185	5	248	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	27,516	12,069	3,665	451	2,730	2,375	1,354	4,873
Misc Exp Oper TD	11	54,099	23,728	7,206	887	5,367	4,669	2,662	9,581
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		230,781	101,218	30,744	3,789	22,886	19,913	11,353	40,878
TRANSMISSION AND DISTRIBUTION MAINTENANCE									
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	5,676	2,085	756	99	575	596	331	1,233
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	6,014	4,925	603	24	195	5	262	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	3,049	2,242	433	42	319	13	0	0
Meters Maint TD	9	1	1	0	0	0	0	0	0
Hydrants Maint TD	8	11,276	0	0	0	0	0	0	11,276
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	78,255	27,835	5,392	493	3,279	1,847	1,784	37,625
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		104,271	37,089	7,184	658	4,368	2,462	2,377	50,134
TOTAL T & D EXPENSE		335,052	138,307	37,928	4,447	27,254	22,374	13,729	91,012

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	32,772	28,977	2,943	82	757	13	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	34,861	30,482	3,096	87	795	14	387	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	32,181	28,139	2,858	80	734	13	357	0
Misc Cust Accts Exp CA	13	16,214	14,178	1,440	41	370	6	180	0
Misc Cust Accts Exp CA	13	1,936	1,693	172	5	44	1	21	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		117,964	103,469	10,508	295	2,699	47	946	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	49,043	25,448	6,400	824	4,321	3,605	1,177	7,268
Other Supplies & Exp AG	15	3,233	1,678	422	54	285	238	78	479
Other Supplies & Exp AG	15	12,930	6,709	1,687	217	1,139	950	310	1,916
Other Supplies & Exp AG	15	17,606	9,136	2,298	296	1,551	1,294	423	2,609
Mgmt Fees-Coporate/Shared Service Center	15	369,017	191,483	48,157	6,199	32,510	27,123	8,856	54,688
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	17,058	8,851	2,226	287	1,503	1,254	409	2,528
Outside Services AG	15	29,581	15,350	3,860	497	2,606	2,174	710	4,384
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	41,774	21,677	5,452	702	3,680	3,070	1,003	6,191
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	17,931	9,304	2,340	301	1,580	1,318	430	2,657
Injuries & Damages	16	1,677	862	186	20	119	92	50	347
Employee Pension & Benefits	16	44,581	22,928	4,948	535	3,165	2,447	1,329	9,228
Employee Pension & Benefits	16	93,532	48,104	10,382	1,122	6,641	5,135	2,787	19,361
Employee Pension & Benefits	16	71,979	37,019	7,990	864	5,111	3,952	2,145	14,900
Reg Commission Exp	15	2,401	1,246	313	40	212	176	58	356
Rents AG	15	4,489	2,329	586	75	395	330	108	665
Goodwill Advertising Exp	15	236	122	31	4	21	17	6	35
Misc Exp AG	15	15,278	7,928	1,994	257	1,346	1,123	367	2,264
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		792,346	410,174	99,272	12,295	66,184	54,299	20,245	129,878
General Plant Maint AG	15	(17,837)	(9,256)	(2,328)	(300)	(1,571)	(1,311)	(428)	(2,643)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(17,837)	(9,256)	(2,328)	(300)	(1,571)	(1,311)	(428)	(2,643)
TOTAL A & G EXPENSE		774,509	400,919	96,944	11,995	64,613	52,988	19,816	127,234
Total Operation & Maintenance Expenses		1,430,404	738,749	185,452	23,894	125,035	103,702	34,670	218,903

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	2,866	1,370	561	98	426	401	2	8
Struct & Imp P	6	4,450	2,124	869	151	660	621	6	20
Struct & Imp WT	2	14,666	7,012	2,869	500	2,181	2,050	12	43
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	8,268	3,038	1,101	145	838	868	482	1,797
Struct & Imp Offices	15	4,516	2,343	589	76	398	332	108	669
Struct & Imp Store,Shop,Gar	15	1,327	689	173	22	117	98	32	197
Struct & Imp Misc	15	368	191	48	6	32	27	9	55
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	16,075	7,207	2,949	514	2,242	2,107	12	44
Supply Mains	2	3,270	1,563	640	112	486	457	3	9
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	107	51	21	4	16	15	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	16,863	8,047	3,292	572	2,501	2,352	22	78
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	2,220	1,059	433	75	329	310	3	10
Pump Equip Other	6	332	158	65	11	49	46	0	2
WT Equip Non-Media	2	99,471	47,557	19,457	3,392	14,791	13,906	80	288
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	15,811	4,800	1,741	231	1,325	1,372	1,341	5,001
Elevated Tanks & Standpipes	5	1,309	397	144	19	110	114	111	414
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	41,821	15,365	5,571	732	4,236	4,391	2,438	9,088
TD Mains 4 & Less "	4	1,470	540	196	26	149	154	86	319
TD Mains 6 to 8" "	4	41,160	15,122	5,483	720	4,170	4,322	2,400	8,944
TD Mains 10 to 16" "	3	59,174	26,676	10,906	1,911	8,302	7,793	757	2,829
TD Mains 18 & Grtr "	3	18	8	3	1	3	2	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,851	0	0	0	0	0	0	1,851
Services	10	72,993	59,781	7,314	292	2,365	66	3,175	0
Meters Bronze Case	9	13,980	10,279	1,985	192	1,462	62	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Meters Other	9	2,701	1,986	384	37	283	12	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	158	116	22	2	17	1	0	0
Meter Installations	9	0	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	19,332	0	0	0	0	0	0	19,332
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	717	372	94	12	63	53	17	106
Comp & Periph Equip	15	16,020	8,313	2,091	269	1,411	1,177	384	2,374
Computer Software	15	23,261	12,070	3,036	391	2,049	1,710	558	3,447
Comp Software Personal	15	364	189	48	6	32	27	9	54
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	10,094	5,238	1,317	170	889	742	242	1,496
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	4,927	2,557	643	83	434	362	118	730
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	1,044	542	136	18	92	77	25	155
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	3,743	1,790	732	128	557	523	3	11
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	4,754	2,467	620	80	419	349	114	705
Comm Equip Non-Telephone	15	822	427	107	14	72	60	20	122
Remote Control & Instrument	15	2,815	1,461	367	47	248	207	68	417
Comm Equip Telephone	15	258	134	34	4	23	19	6	38
Misc Equipment	15	4,376	2,271	571	74	386	322	105	649
Other Tangible Property	15	336	174	44	6	30	25	8	50
Total Depreciation Expense		519,108	255,484	76,653	11,140	54,191	47,532	12,757	61,352
Amort-Other UP, DepCiac, Cost of Removal	18	1,952	917	295	44	215	189	49	242

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	26,733	13,131	3,801	537	2,687	2,310	660	3,606
Property Taxes	18	245,525	115,397	37,148	5,549	27,081	23,718	6,138	30,494
FUTA	16	21,481	11,053	2,386	258	1,526	1,180	640	4,449
FICA	16	303	156	34	4	22	17	9	63
SUTA	16	1,030	530	114	12	73	57	31	213
Other Taxes & Licenses	15	7,942	4,121	1,036	133	700	584	191	1,177
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		303,024	144,387	44,519	6,494	32,088	27,864	7,669	40,002
Required Current Income Taxes	18	181,167	85,148	27,411	4,094	19,983	17,501	4,529	22,501
Utility Income Available for Return	18	1,337,601	628,672	202,379	30,230	147,537	129,212	33,440	166,130
Total Cost of Service		3,773,256	1,853,359	536,709	75,895	379,050	325,999	93,114	509,130
Less: Other Water Revenues	19	70,822	34,787	10,074	1,425	7,115	6,119	1,748	9,556
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		70,822	34,787	10,074	1,425	7,115	6,119	1,748	9,556
Total Cost of Service Related to Sales of Water		\$ 3,702,434	\$ 1,818,572	\$ 526,635	\$ 74,471	\$ 371,935	\$ 319,881	\$ 91,366	\$ 499,574
Reallocation of Public Fire	20		325,443	94,244	13,327	66,560	0	0	(499,574)
Total		\$ 3,702,434	\$ 2,144,015	\$ 620,879	\$ 87,798	\$ 438,495	\$ 319,881	\$ 91,366	\$ -
		\$ -	\$ -						
		\$ 3,702,434	\$ 2,144,015						

RATE BASE

Organization	17	\$ 2,913	\$ 1,369	\$ 440	\$ 66	\$ 321	\$ 281	\$ 73	\$ 363
Franchises	17	5,083	2,389	769	114	561	491	127	633
Land & Ld Rights SS	2	9,981	4,772	1,952	340	1,484	1,395	8	29
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	511	244	100	17	76	71	0	1
Land & Ld Rights TD	7	147,169	54,070	19,603	2,575	14,908	15,453	8,580	31,980
Land & Land Rights AG	15	2,222	1,153	290	37	196	163	53	329
Struct & Imp SS	2	117,638	56,243	23,010	4,011	17,493	16,446	94	341
Struct & Imp P	6	202,155	96,488	39,461	6,853	29,980	28,201	263	930
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	720,492	344,467	140,928	24,569	107,137	100,725	576	2,089
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	318,501	117,017	42,424	5,574	32,264	33,443	18,569	69,210
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	118,898	61,696	15,516	1,997	10,475	8,739	2,854	17,621
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,472	764	192	25	130	108	35	218
Struct & Imp Store, Shop, Gar	15	52,846	27,422	6,896	888	4,656	3,884	1,268	7,832
Struct & Imp Misc	15	14,608	7,580	1,906	245	1,287	1,074	351	2,165
Collect & Impounding	1	0	0	0	0	0	0	0	0

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC STAFF STUDY					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	688,190	329,024	134,610	23,467	102,334	96,209	551	1,996
Supply Mains	2	125,587	60,043	24,565	4,283	18,675	17,557	100	364
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	4,430	2,114	865	150	657	618	6	20
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	810,694	386,863	158,247	27,483	120,226	113,092	1,054	3,729
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	82,330	39,288	16,071	2,791	12,210	11,485	107	379
Pump Equip Other	6	6,447	3,077	1,258	219	956	899	8	30
WT Equip Non-Media	2	2,532,201	1,210,645	495,299	86,348	376,538	354,002	2,026	7,343
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	(2,411)	(1,153)	(472)	(82)	(359)	(337)	(2)	(7)
Dist Reservoirs & Standpipe	5	461,800	140,202	50,844	6,742	38,699	40,084	39,161	146,067
Elevated Tanks & Standpipes	5	49,773	15,111	5,480	727	4,171	4,320	4,221	15,743
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	1,761,808	647,288	234,673	30,832	178,471	184,990	102,713	382,841
TD Mains 4 & Less "	4	105,302	38,688	14,026	1,843	10,667	11,057	6,139	22,882
TD Mains 6 to 8" "	4	2,805,107	1,030,596	373,640	49,089	284,157	294,536	163,538	609,550
TD Mains 10 to 16" "	3	4,068,714	1,834,176	749,864	131,419	570,841	535,850	52,080	194,485
TD Mains 18 & Grtr "	3	1,281	577	236	41	180	169	16	61
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	99,295	0	0	0	0	0	0	99,295
Services	10	1,908,845	1,563,344	191,266	7,635	61,847	1,718	83,035	0
Meters Bronze Case	9	523,971	385,276	74,404	7,178	54,807	2,305	0	0

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	(35,791)	(26,317)	(5,082)	(490)	(3,744)	(157)	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Vault	9	6,440	4,735	914	88	674	28	0	0
Meter Installations	9	926,427	681,202	131,553	12,692	96,904	4,076	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	798,560	0	0	0	0	0	0	798,560
Other P/E Intangible	15	3,159	1,639	412	53	278	232	76	468
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	36,248	18,809	4,730	609	3,193	2,664	870	5,372
Comp & Periph Equip	15	62,041	32,193	8,096	1,042	5,466	4,560	1,489	9,194
Computer Software	15	38,242	19,844	4,991	642	3,369	2,811	918	5,667
Comp Software Personal	15	223	116	29	4	20	16	5	33
Date Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	53,925	27,982	7,037	906	4,751	3,963	1,294	7,992
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	25,429	13,195	3,318	427	2,240	1,869	610	3,769
Trans Equip Other	15	(34,338)	(17,818)	(4,481)	(577)	(3,025)	(2,524)	(824)	(5,089)
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	11,881	6,165	1,550	200	1,047	873	285	1,761
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	40,186	19,213	7,860	1,370	5,976	5,618	32	117
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	36,770	19,080	4,798	618	3,239	2,703	882	5,449
Comm Equip Non-Telephone	15	3,381	4,349	1,094	141	738	616	201	1,242
Remote Control & Instrument	15	38,850	20,159	5,070	653	3,423	2,855	932	5,758
Comm Equip Telephone	15	(2,896)	(1,503)	(378)	(49)	(255)	(213)	(70)	(429)
Misc Equipment	15	47,451	24,622	6,192	797	4,180	3,488	1,139	7,032
Other Tangible Property	17	4,290	2,016	649	97	473	414	107	534
Total Utility Plant in Service		19,813,331	9,310,497	2,996,719	446,701	2,184,991	1,912,921	495,552	2,465,950
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(901)	(468)	(118)	(15)	(79)	(66)	(22)	(134)
Materials and Supplies	15	14,365	7,454	1,875	241	1,266	1,056	345	2,129
Prepayments	15	22,035	11,434	2,876	370	1,941	1,620	529	3,266
OPEB Tracker	16	14,016	7,208	1,556	168	995	769	418	2,901
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Offset Expense	17	(77,889)	(36,608)	(11,777)	(1,753)	(8,591)	(7,516)	(1,947)	(9,697)
Deferred Taxes & Offsets	17	3,946	1,855	597	89	435	381	99	491
Customer Advances	17	(1,337,861)	(628,795)	(202,285)	(30,102)	(147,566)	(129,104)	(33,447)	(166,564)
Ciac	17	(3,065,696)	(1,454,972)	(468,068)	(69,653)	(341,454)	(298,734)	(77,392)	(385,413)
Tank Painting Tracker	17	(17,182)	(8,076)	(2,598)	(387)	(1,895)	(1,658)	(430)	(2,139)
Pensions	16	(63,490)	(32,653)	(7,047)	(762)	(4,508)	(3,486)	(1,892)	(13,142)
Total Other Rate Base Elements		(4,538,647)	(2,133,620)	(684,989)	(101,802)	(499,457)	(436,738)	(113,739)	(568,302)
Total Original Cost Measure of Value		\$ 15,274,684	\$ 7,176,877	\$ 2,311,730	\$ 344,899	\$ 1,685,535	\$ 1,476,183	\$ 381,813	\$ 1,897,648

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	PSC Staff Study			Public Authorities (7)	Sales for Resale (8)	Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)			Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		149,166	65,422	19,873	2,450	14,790	12,869	7,337	26,424	0.0
	FACTOR 11		0.4386	0.1332	0.0164	0.0992	0.0863	0.0492	0.1771	1.0000
T&D Mnt BASIS FOR FACTOR 12		26,016	9,253	1,792	165	1,089	615	593	12,509	0.0
	FACTOR 12		0.3557	0.0689	0.0063	0.0419	0.0236	0.0228	0.4808	1.0000
A&G BASIS FOR FACTOR 15		617,335	320,336	80,576	10,345	54,387	45,393	14,807	91,491	0.0
	FACTOR 15		0.5189	0.1305	0.0168	0.0881	0.0735	0.0240	0.1482	1.0000
LABOR BASIS FOR FACTOR 16		416,023	213,979	46,188	4,976	29,535	22,831	12,400	86,114	0.0
	FACTOR 16		0.5143	0.1110	0.0120	0.0710	0.0549	0.0298	0.2070	1.0000
UPIS BASIS FOR FACTOR 17		19,801,045	9,304,723	2,994,862	446,425	2,183,636	1,911,735	495,245	2,464,420	0.0
	FACTOR 17		0.4700	0.1512	0.0225	0.1103	0.0965	0.0250	0.1245	1.0000
RATE BASE BASIS FOR FACTOR 18		15,274,684	7,176,877	2,311,730	344,899	1,685,535	1,476,183	381,813	1,897,648	0.0
	FACTOR 18		0.4700	0.1513	0.0226	0.1103	0.0966	0.0250	0.1242	1.0000
TOTAL COS BASIS FOR FACTOR 19		3,744,122	1,838,982	532,594	75,318	376,152	323,513	92,396	505,168	0.0
	FACTOR 19		0.4912	0.1422	0.0201	0.1005	0.0864	0.0247	0.1349	1.0000
COS w/o Fire Factor 20		2,845,013	1,853,359	536,709	75,895	379,050	0			2,845,013
	FACTOR 20		0.6514	0.1886	0.0267	0.1332	0.0000			1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.4537	0.2057	0.0403	0.1565	0.1380	0.0012	0.0046	1.0000
2	0.4781	0.1956	0.0341	0.1487	0.1398	0.0008	0.0029	1.0000
3	0.4508	0.1843	0.0323	0.1403	0.1317	0.0128	0.0478	1.0000
4	0.3674	0.1332	0.0175	0.1013	0.1050	0.0583	0.2173	1.0000
5	0.3036	0.1101	0.0146	0.0838	0.0868	0.0648	0.3163	1.0000
6	0.4772	0.1952	0.0339	0.1483	0.1395	0.0013	0.0046	1.0000
7	0.3674	0.1332	0.0175	0.1013	0.1050	0.0583	0.2173	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7353	0.1420	0.0137	0.1046	0.0044	-	-	1.0000
10	0.8190	0.1002	0.0040	0.0324	0.0009	0.0435	-	1.0000
11	0.4386	0.1332	0.0164	0.0992	0.0863	0.0492	0.1771	1.0000
12	0.3557	0.0689	0.0063	0.0419	0.0236	0.0228	0.4808	1.0000
13	0.8744	0.0888	0.0025	0.0228	0.0004	0.0111	-	1.0000
14	0.8842	0.0898	0.0025	0.0231	0.0004	-	-	1.0000
15	0.5189	0.1305	0.0168	0.0881	0.0735	0.0240	0.1482	1.0000
16	0.5143	0.1110	0.0120	0.0710	0.0549	0.0298	0.2070	1.0000
17	0.4700	0.1512	0.0225	0.1103	0.0965	0.0250	0.1245	1.0000
18	0.4700	0.1513	0.0226	0.1103	0.0966	0.0250	0.1242	1.0000
19	0.4912	0.1422	0.0201	0.1005	0.0864	0.0247	0.1349	1.0000
20	0.6514	0.1886	0.0267	0.1332	-	-	-	1.0000

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	6,658	4,243	2,390	0	0	0	25
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		6,658	4,243	2,390	0	0	0	25
Misc Exp Oper SS	2	123,528	78,724	44,347	0	0	0	457
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	923	588	331	0	0	0	3
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	3,417	2,178	1,227	0	0	0	13
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	5,042	3,213	1,810	0	0	0	19
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		132,910	84,704	47,715	0	0	0	492
TOTAL SS EXPENSE		139,568	88,947	50,105	0	0	0	516
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	105	67	37	0	0	0	1
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	1,405	891	500	5	0	0	8
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,510	957	538	6	0	0	9
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	(114)	(72)	(41)	(0)	0	0	(1)
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		(114)	(72)	(41)	(0)	0	0	(1)
TOTAL PUMPING EXPENSES		1,396	885	497	5	0	0	8
WATER TREATMENT								
Super & Eng Oper WT	2	(79)	(50)	(28)	0	0	0	(0)
Chemicals	1	38,560	38,336	0	0	0	0	224
Labor & Exp Oper WT	2	3,873	2,468	1,390	0	0	0	14
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	18,409	11,732	6,609	0	0	0	68
Misc Exp Oper WT	1	0	0	0	0	0	0	0
Misc Exp Oper WT	2	959	611	344	0	0	0	4
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		61,722	53,097	8,315	0	0	0	309
Super & Eng Maint WT	2	7	4	3	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	186	119	67	0	0	0	1
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		193	123	69	0	0	0	1
TOTAL WT EXPENSE		61,915	53,220	8,384	0	0	0	310

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	121,601	29,233	0	58,855	0	0	33,513
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	21,865	0	0	21,865	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	5,700	0	0	0	5,452	0	248
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	27,516	5,393	0	10,855	4,034	1,007	6,227
Misc Exp Oper TD	11	54,099	10,603	0	21,342	7,931	1,980	12,243
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		230,781	45,229	0	91,052	33,830	8,439	52,231
Super & Eng Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	5,676	1,365	0	2,747	0	0	1,564
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	6,014	0	0	0	5,752	0	262
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	3,049	0	0	3,049	0	0	0
Meters Maint TD	9	1	0	0	1	0	0	0
Hydrants Maint TD	8	11,276	0	0	0	0	0	11,276
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	78,255	4,101	0	8,264	9,171	17,302	39,417
Mat and Sup Maint TD	12	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		104,271	5,465	0	11,011	12,221	23,055	52,519
TOTAL T & D EXPENSE		335,052	50,694	0	102,063	46,051	31,494	104,750
CUSTOMER ACCOUNTS								
Supervision CA	13	0	0	0	0	0	0	0
Meter Reading Exp CA	14	32,772	0	0	0	0	32,772	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	34,861	0	0	0	0	34,474	387
Cust Rec & Collection CA	13	0	0	0	0	0	0	0
Uncollectible Accts	13	32,181	0	0	0	0	31,824	357
Misc Cust Accts Exp CA	13	16,214	0	0	0	0	16,034	180
Misc Cust Accts Exp CA	13	1,936	0	0	0	0	1,915	21
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		117,964	0	0	0	0	117,018	946

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	49,043	12,344	4,689	8,107	3,659	2,501	9,299	8,445
Other Supplies & Exp AG	15	3,233	814	309	534	241	165	613	557
Other Supplies & Exp AG	15	12,930	3,254	1,236	2,137	965	659	2,452	2,227
Other Supplies & Exp AG	15	17,606	4,431	1,683	2,910	1,313	898	3,338	3,032
Mgmt Fees-Coporate/Shared Service Center	15	369,017	92,882	35,278	60,999	27,529	18,820	69,966	63,545
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	17,058	4,293	1,631	2,820	1,273	870	3,234	2,937
Outside Services AG	15	29,581	7,446	2,828	4,890	2,207	1,509	5,609	5,094
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	41,774	10,515	3,994	6,905	3,116	2,130	7,920	7,193
Ins Gen Lab 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	17,931	4,513	1,714	2,964	1,338	914	3,400	3,088
Injuries & Damages	16	1,677	245	41	346	163	125	360	397
Employee Pension & Benefits	16	44,581	6,504	1,088	9,202	4,333	3,335	9,558	10,561
Employee Pension & Benefits	16	93,532	13,646	2,282	19,305	9,091	6,996	20,053	22,158
Employee Pension & Benefits	16	71,979	10,502	1,756	14,856	6,996	5,384	15,432	17,052
Reg Commision Exp	15	2,401	604	230	397	179	122	455	413
Rents AG	15	4,489	1,130	429	742	335	229	851	773
Goodwill Advertising Exp	15	236	59	23	39	18	12	45	41
Misc Exp AG	15	15,278	3,845	1,461	2,525	1,140	779	2,897	2,631
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		792,346	177,028	60,670	139,678	63,895	45,450	155,481	150,143
General Plant Maint AG	15	(17,837)	(4,490)	(1,705)	(2,948)	(1,331)	(910)	(3,382)	(3,072)
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		(17,837)	(4,490)	(1,705)	(2,948)	(1,331)	(910)	(3,382)	(3,072)
TOTAL A & G EXPENSE		774,509	172,539	58,965	136,730	62,564	44,540	152,099	147,072
Total Operation & Maintenance Expenses		1,430,404	366,286	117,952	238,798	108,616	76,034	269,117	253,602
DEPRECIATION EXPENSE									
Struct & Imp SS	2	2,866	1,827	1,029	0	0	0	0	11
Struct & Imp P	6	4,450	2,822	1,585	17	0	0	0	26
Struct & Imp WT	2	14,666	9,347	5,265	0	0	0	0	54
Struct & Imp WT Nth PIt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr PIt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctr PIt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth PIt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	8,268	1,988	7	4,002	0	0	0	2,279
Struct & Imp Offices	15	4,516	1,137	432	746	337	230	856	778
Struct & Imp Store,Shop,Gar	15	1,327	334	127	219	99	68	252	229
Struct & Imp Misc	15	368	93	35	61	27	19	70	63
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	15,075	9,607	5,412	0	0	0	0	56
Supply Mains	2	3,270	2,084	1,174	0	0	0	0	12
Supply Mains Nth PIt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctr PIt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth PIt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec PIt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	107	68	38	0	0	0	0	1
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	16,863	10,693	6,007	64	0	0	0	99
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	2,220	1,408	791	8	0	0	0	13
Pump Equip Other	6	332	211	118	1	0	0	0	2
WT Equip Non-Media	2	99,471	63,393	35,710	0	0	0	0	368
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctr 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	15,811	3,143	0	6,326	0	0	6,342
Elevated Tanks & Standpipes	5	1,309	260	0	524	0	0	525
Ground Level Facilities	5	0	0	0	0	0	0	0
TD Mains Not Classified by	7	41,821	10,054	0	20,241	0	0	11,526
TD Mains 4 & Less "	4	1,470	353	0	711	0	0	405
TD Mains 6 to 8" "	4	41,160	9,895	0	19,921	0	0	11,344
TD Mains 10 to 16" "	3	59,174	35,558	20,030	0	0	0	3,586
TD Mains 18 & Grtr "	3	18	11	6	0	0	0	1
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL) "	3	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0
Fire Mains	8	1,851	0	0	0	0	0	1,851
Services	10	72,993	0	0	0	69,818	0	3,175
Meters Bronze Case	9	13,980	0	0	13,980	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	2,701	0	0	2,701	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0
Meter Vault	9	158	0	0	158	0	0	0
Meter Installations	9	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	19,332	0	0	0	0	0	19,332
Other P/E Intangible	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	717	180	69	119	37	136	123
Comp & Periph Equip	15	16,020	4,032	1,532	2,648	1,195	817	2,759
Computer Software	15	23,261	5,855	2,224	3,845	1,735	1,186	4,410
Comp Software Personal	15	364	92	35	60	27	19	63
Data Handling Equipment	15	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	10,094	2,541	965	1,669	753	1,914	1,738
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0
Trans Equip Autos	15	4,927	1,240	471	814	368	251	848
Trans Equip Other	15	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	1,044	263	100	173	78	198	180
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Laboratory Equipment	2	3,743	2,385	1,344	0	0	0	14
Laboratory Equip Other	2	0	0	0	0	0	0	0
Power Operated Equipment	15	4,754	1,197	454	786	355	242	819
Comm Equip Non-Telephone	15	822	207	79	136	61	42	156
Remote Control & Instrument	15	2,815	709	269	465	210	144	485
Comm Equip Telephone	15	258	65	25	43	19	13	44
Misc Equipment	15	4,376	1,101	418	723	326	223	754
Other Tangible Property	15	336	85	32	56	25	17	58
Total Depreciation Expense		519,108	184,234	85,774	64,380	22,509	73,694	14,409
Amort-Other UP	18	1,952	722	330	274	144	183	291
Taxes Other Than Income								
Utility Reg Assessment Fee	19	26,733	8,629	3,593	3,975	1,882	2,262	4,267
Property Taxes	18	245,525	90,771	41,494	34,447	18,071	22,957	36,632
FUTA	16	21,491	3,136	524	4,436	2,089	1,608	5,091
FICA	16	303	44	7	63	29	23	72
SUTA	16	1,030	150	25	213	100	77	244
Other Taxes & Licenses	15	7,942	1,999	759	1,313	592	405	1,368
Gross Receipts Tax	19	0	0	0	0	0	0	0
Total Taxes, Other Than Income		303,024	104,729	46,403	44,446	22,764	27,330	47,674
Required Current Income Taxes	18	181,167	66,977	30,617	25,418	13,334	16,939	27,030
Utility Income Available for Return	18	1,337,601	494,511	226,055	187,665	98,447	125,066	199,570
Total Cost of Service		3,773,256	1,217,459	507,131	560,981	265,813	319,245	602,275
Less: Other Water Revenues	19	0	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0
Total Other Water Revenues		0	0	0	0	0	0	0
Total Cost of Service Related to Sales of Water		3,773,256	1,217,459	507,131	560,981	265,813	319,245	602,275
Reallocation of Public Fire	20	0	266,109	110,847	122,618	0	0	(499,574)
Total		\$ 3,773,256	\$ 1,483,568	\$ 617,978	\$ 683,599	\$ 265,813	\$ 319,245	\$ 300,352
			812,319			8,577	7,349	86,304
			1,826			30.99	43.44	
Other Water Revenues		70,822				2.58	3.62	3.48
		\$ 3,844,078	\$ 1,554,390					9.68

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

PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
RATE BASE									
Organization	17	2,913	1,076	491	409	215	272	14	435
Franchises	17	5,083	1,877	858	714	375	475	25	760
Land & Ld Rights SS	2	9,981	6,361	3,583	0	0	0	0	37
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	511	326	183	0	0	0	0	2
Land & Ld Rights TD	7	147,169	35,379	0	71,230	0	0	0	40,560
Land & Land Rights AG	15	2,222	559	212	367	166	113	421	383
Struct & Imp SS	2	117,638	74,971	42,232	0	0	0	0	435
Struct & Imp P	6	202,155	128,186	72,008	773	0	0	0	1,188
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	720,492	459,170	258,657	0	0	0	0	2,666
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	318,501	76,568	0	154,154	0	0	0	87,779
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	118,898	29,927	11,367	19,654	8,870	6,064	22,543	20,474
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	1,472	371	141	243	110	75	279	253
Struct & Imp Store,Shop,Gar	15	52,846	13,301	5,052	8,735	3,942	2,695	10,020	9,100
Struct & Imp Misc	15	14,608	3,677	1,397	2,415	1,090	745	2,770	2,515
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	688,190	438,583	247,060	0	0	0	0	2,546
Supply Mains	2	125,587	80,037	45,086	0	0	0	0	465
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	4,430	2,809	1,578	17	0	0	0	26
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	810,694	514,060	288,769	3,100	0	0	0	4,765
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl PIt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	82,330	52,205	29,326	315	0	0	0	484
Pump Equip Other	6	6,447	4,088	2,296	25	0	0	0	38
WT Equip Non-Media	2	2,532,201	1,613,772	909,060	0	0	0	0	9,369
WT Equip Non-Med North (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	(2,411)	(1,537)	(866)	0	0	0	0	(9)
Dist Reservoirs & Standpipe	5	461,800	91,806	0	184,766	0	0	0	185,228
Elevated Tanks & Standpipes	5	49,773	9,895	0	19,914	0	0	0	19,964
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	1,761,808	423,539	0	852,715	0	0	0	485,554
TD Mains 4 & Less "	4	105,302	25,315	0	50,966	0	0	0	29,021
TD Mains 6 to 8" "	4	2,805,107	674,348	0	1,357,672	0	0	0	773,087
TD Mains 10 to 16" "	3	4,068,714	2,444,890	1,377,260	0	0	0	0	246,564
TD Mains 18 & Grtr "	3	1,281	770	434	0	0	0	0	78
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

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

PSC STAFF STUDY

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0	
TD Mains DI 16 > (STL)	3	0	0	0	0	0	0	0	0	
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0	
TD Mains LJ/20 (STL) "	3	0	0	0	0	0	0	0	0	
Fire Mains	8	99,295	0	0	0	0	0	0	99,295	
Services	10	1,908,845	0	0	0	0	1,825,810	0	83,035	
Meters Bronze Case	9	523,971	0	0	0	523,971	0	0	0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	
Meters Other	9	(35,791)	0	0	0	(35,791)	0	0	0	
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	
Meter Vault	9	6,440	0	0	0	6,440	0	0	0	
Meter Installations	9	926,427	0	0	0	926,427	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Hydrants	8	798,560	0	0	0	0	0	0	798,560	
Other P/E Intangible	15	3,159	795	302	522	236	161	599	544	
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	36,248	9,124	3,465	5,992	2,704	1,849	6,873	6,242	
Comp & Periph Equip	15	62,041	15,616	5,931	10,255	4,628	3,164	11,763	10,683	
Computer Software	15	38,242	9,626	3,656	6,321	2,853	1,950	7,251	6,585	
Comp Software Personal	15	223	56	21	37	17	11	42	38	
Data Handling Equipment	15	0	0	0	0	0	0	0	0	
Other Office Equipment	15	0	0	0	0	0	0	0	0	
Trans Equip Lt Duty Trks	15	53,925	13,573	5,155	8,914	4,023	2,750	10,224	9,286	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	25,429	6,400	2,431	4,203	1,897	1,297	4,821	4,379	
Trans Equip Other	15	(34,338)	(8,643)	(3,283)	(5,676)	(2,562)	(1,751)	(6,510)	(5,913)	
Stores Equipment	15	0	0	0	0	0	0	0	0	
Tools, Shop, Garage Equip	15	11,881	2,990	1,136	1,964	886	606	2,253	2,046	
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	40,186	25,611	14,427	0	0	0	0	149	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	36,770	9,255	3,515	6,078	2,743	1,875	6,972	6,332	
Comm Equip Non-Telephone	15	8,381	2,109	801	1,385	625	427	1,589	1,443	
Remote Control & Instrument	15	38,850	9,779	3,714	6,422	2,898	1,981	7,366	6,690	
Comm Equip Telephone	15	(2,896)	(729)	(277)	(479)	(216)	(148)	(549)	(499)	
Misc Equipment	15	47,451	11,943	4,536	7,844	3,540	2,420	8,997	8,171	
Other Tangible Property	17	4,290	1,584	724	602	316	401	21	641	
Total Utility Plant in Service		19,813,331	7,315,417	3,342,439	2,782,569	1,460,402	1,853,245	97,782	2,961,476	
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	
Cash Working Capital	15	(901)	(227)	(86)	(149)	(67)	(46)	(171)	(155)	
Materials and Supplies	15	14,365	3,616	1,373	2,375	1,072	733	2,724	2,474	
Prepayments	15	22,035	5,546	2,107	3,642	1,644	1,124	4,178	3,794	
OP&B Tracker	16	14,016	2,045	342	2,893	1,362	1,048	3,005	3,320	
Premature Retirement	17	0	0	0	0	0	0	0	0	
Regulatory Deferrals	17	0	0	0	0	0	0	0	0	
Less:										
Interest Offset Expense	17	(77,889)	(28,764)	(13,140)	(10,936)	(5,740)	(7,283)	(382)	(11,644)	
Deferred Income Taxes	17	3,946	1,457	666	554	291	369	19	590	
Customer Advances	17	(1,337,861)	(494,072)	(225,697)	(187,836)	(98,600)	(125,090)	(6,556)	(200,010)	
Ciac	17	(3,095,686)	(1,143,237)	(522,242)	(434,634)	(228,152)	(289,447)	(15,169)	(462,805)	
Tank Painting Tracker	17	(17,182)	(6,345)	(2,899)	(2,412)	(1,266)	(1,607)	(84)	(2,569)	
Pensions	16	(63,490)	(9,263)	(1,549)	(13,104)	(6,171)	(4,749)	(13,612)	(15,041)	
Total Other Rate Base Elements		(4,538,647)	(1,669,245)	(761,126)	(639,607)	(335,629)	(424,947)	(26,048)	(682,046)	
Total Original Cost Measure of Value		\$ 15,274,684	\$ 5,646,172	\$ 2,581,313	\$ 2,142,962	\$ 1,124,773	\$ 1,428,298	\$ 71,735	\$ 2,279,430	

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
T&D OP BASIS FOR FACTOR 11	149,166	29,233	0	58,855	21,865	5,452	0	33,761	0.0
		0.1960	0.0000	0.3945	0.1466	0.0366	0.0000	0.2263	1.0000
T&D Mnt BASIS FOR FACTOR 12	26,016	1,365	0	2,747	3,050	5,752	0	13,102	0.0
		0.0524	0.0000	0.1056	0.1172	0.2211	0.0000	0.5037	1.0000
A&G BASIS FOR FACTOR 15	617,335	155,411	58,987	102,068	46,051	31,494	117,018	106,306	0.0
		0.2517	0.0956	0.1653	0.0746	0.0510	0.1896	0.1722	1.0000
LABOR BASIS FOR FACTOR 16	416,023	60,703	10,170	85,879	40,447	31,105	89,197	98,522	0.0
		0.1459	0.0244	0.2064	0.0972	0.0748	0.2144	0.2369	1.0000
UPIS BASIS FOR FACTOR 17	19,801,045	7,310,880	3,340,366	2,780,844	1,459,497	1,852,096	97,722	2,959,639	0.0
		0.3693	0.1687	0.1404	0.0737	0.0935	0.0049	0.1495	1.0000
RATE BASE BASIS FOR FACTOR 18	15,274,684	5,646,172	2,581,313	2,142,962	1,124,773	1,428,298	71,735	2,279,430	0.0
		0.3697	0.1690	0.1403	0.0736	0.0935	0.0047	0.1492	1.0000
TOTAL COS BASIS FOR FACTOR 19	3,744,122	1,208,225	503,308	556,609	263,752	316,861	297,772	597,595	0.0
		0.3228	0.1344	0.1487	0.0704	0.0846	0.0795	0.1596	1.0000
COS w/o Fire Factor 20	2,285,571	1,217,459	507,131	560,981					
		0.5327	0.2219	0.2454					1.0000

	2	4	6	8	10	12	14	
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1	0.9942	-	-	-	-	-	0.0058	1.0000
2	0.6373	0.3590	-	-	-	-	0.0037	1.0000
3	0.6009	0.3385	-	-	-	-	0.0606	1.0000
4	0.2404	-	0.4840	-	-	-	0.2756	1.0000
5	0.1988	-	0.4001	-	-	-	0.4011	1.0000
6	0.6341	0.3562	0.0038	-	-	-	0.0059	1.0000
7	0.2404	-	0.4840	-	-	-	0.2756	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	-	-	-	1.0000	-	-	-	1.0000
10	-	-	-	-	0.9565	-	0.0435	1.0000
11	0.1960	-	0.3945	0.1466	0.0366	-	0.2263	1.0000
12	0.0524	-	0.1056	0.1172	0.2211	-	0.5037	1.0000
13	-	-	-	-	-	0.9889	0.0111	1.0000
14	-	-	-	-	-	1.0000	-	1.0000
15	0.2517	0.0956	0.1653	0.0746	0.0510	0.1896	0.1722	1.0000
16	0.1459	0.0244	0.2064	0.0972	0.0748	0.2144	0.2369	1.0000
17	0.3693	0.1687	0.1404	0.0737	0.0935	0.0049	0.1495	1.0000
18	0.3697	0.1690	0.1403	0.0736	0.0935	0.0047	0.1492	1.0000
19	0.3228	0.1344	0.1487	0.0704	0.0846	0.0795	0.1596	1.0000
20	0.5327	0.2219	0.2454					1.0000

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

FACTOR 1.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption, Thousand Gallons <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	1,015.7	0.4537
Commercial	460.4	0.2057
Industrial	90.3	0.0403
Other Public Authority	350.2	0.1565
Sales for Resale	308.9	0.1380
Private Fire Protection	2.7	0.0012
Public Fire Protection	10.3	0.0046
Total	<u>2,238.5</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification <u>(1)</u>	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor <u>(6)=(3)+(5)</u>
	Allocation Factor 1 <u>(2)</u>	Weighted Factor <u>(3)=(2)x</u> 0.6410	Allocation Factor <u>(4)</u>	Weighted Factor <u>(5)=(4)x</u> 0.3590	
Residential	0.4537	0.2908	0.5217	0.1873	0.4781
Commercial	0.2057	0.1319	0.1774	0.0637	0.1956
Industrial	0.0403	0.0258	0.0232	0.0083	0.0341
Other Public Authority	0.1565	0.1003	0.1349	0.0484	0.1487
Sales for Resale	0.1380	0.0885	0.1428	0.0513	0.1398
Private Fire Protection	0.0012	0.0008			0.0008
Public Fire Protection	0.0046	0.0029			0.0029
Total	<u>1.0000</u>	<u>0.6410</u>	<u>1.0000</u>	<u>0.3590</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,016	1.00	1,016	0.5217
Commercial	460	0.75	345	0.1774
Industrial	90	0.50	45	0.0232
Other Public Authority	350	0.75	263	0.1349
Sales for Resale	309	0.90	278	0.1428
Total	2,226		1,947	1.0000

The weighting of the factors is based on the maximum day ratio of 1.56, based on a review of maximum day ratios experienced during the period 1990 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.6410
Maximum Day Extra Capacity	0.56	0.3590
Total	1.56	1.0000

* Ratio of maximum day to average day minus 1.0.

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

1990	1.57		
1991	1.6		
1992	1.5		
1993	1.63		
1994	1.59		
1995	1.57		
1996	1.5		
1997	1.72		
1998	1.58		
1999	1.6		
2000	1.65		
2001	1.52		
2002	1.48		
2003	1.72		
2004	1.38		
2005	1.6		
2006	1.57		
2007	1.51		
2008	1.41		
	29.7	19	1.56
Total ratios	Years	Factor	

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.6044		0.3385		0.0571	
Residential	0.4537	0.2742	0.5217	0.1766			0.4508
Commercial	0.2057	0.1243	0.1774	0.0600			0.1843
Industrial	0.0403	0.0244	0.0232	0.0079			0.0323
Other Public Authority	0.1565	0.0946	0.1349	0.0457			0.1403
Sales for Resale	0.1380	0.0834	0.1428	0.0483			0.1317
Private Fire Protection	0.0012	0.0007			0.2114	0.0121	0.0128
Public Fire Protection	0.0046	0.0028			0.7886	0.0450	0.0478
Total	1.0000	0.6044	1.0000	0.3385	1.0000	0.0571	1.0000

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.2418	(5)	(6)=(5) X 0.4840	(7)	(8)=(7) X 0.2742	(9)=(4)+(6)+(8)
Residential	42.3	0.4537	0.1097	0.5321	0.2575			0.3674
Commercial	19.2	0.2057	0.0497	0.1725	0.0835			0.1332
Industrial	3.8	0.0403	0.0097	0.0162	0.0078			0.0175
Other Public Authority	14.6	0.1565	0.0378	0.1312	0.0635			0.1013
Sales for Resale	12.9	0.1380	0.0334	0.1480	0.0716			0.1050
Private Fire Protection	0.1	0.0012	0.0003			0.2114	0.0580	0.0583
Public Fire Protection	0.4	0.0046	0.0011			0.7886	0.2162	0.2173
Total	93.3	1.0000	0.2417	1.0000	0.4839	1.0000	0.2742	1.0000

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

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.56 and the average daily system sendout for 2008 of 2.45 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,540,000	0.6044
Maximum Day Extra Capacity	<u>0.56</u>	<u>1,422,400</u>	<u>0.3385</u>
Subtotal	<u><u>1.56</u></u>	3,962,400	0.9429
Fire Protection		<u>240,000</u>	<u>0.0571</u>
Total		<u><u>4,202,400</u></u>	<u><u>1.0000</u></u>

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

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

FACTOR 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.00 and the average daily system sendout for 2008 of 2.45 MGD. The system demand for fire protection is 2000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,764	0.2418
Maximum Hour			
Extra Capacity	2.00	3,530	0.4840
Subtotal	3.00	5,294	0.7258
Fire Protection		2,000	0.2742
Total		7,294	1.0000

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	42.3	3.5	148.1	0.5321
Commercial	19.2	2.5	48.0	0.1725
Industrial	3.8	1.2	4.5	0.0162
Other Public Authority	14.6	2.5	36.5	0.1312
Sales for Resale	12.9	3.2	41.2	0.1480
Total	92.7		278.3	1.0000

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.1999		0.4001		0.4000	
Residential	42.3	0.4537	0.0907	0.5321	0.2129			0.3036
Commercial	19.2	0.2057	0.0411	0.1725	0.0690			0.1101
Industrial	3.8	0.0403	0.0081	0.0162	0.0065			0.0146
Other Public Authority	14.6	0.1565	0.0313	0.1312	0.0525			0.0838
Sales for Resale	12.9	0.1380	0.0276	0.1480	0.0592			0.0868
Private Fire Protection	0.1	0.0012	0.0002			0.2114	0.0846	0.0848
Public Fire Protection	0.4	0.0046	0.0009			0.7886	0.3154	0.3163
Total	93.3	1.0000	0.1999	1.0000	0.4001	1.0000	0.4000	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{2,000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{600,000 \text{ Gallons}} = 0.4000$$

$$\text{General Service Weight} : \quad 1.0000 \quad - \quad 0.4000 \quad = \quad 0.6000$$

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

	Maximum Hour Ratio	Percent	Weight
	<u> </u>	<u> </u>	<u> </u>
Average Hour	1.00	33.32	0.1999
Extra Capacity Maximum Hour	<u>2.00</u>	<u>66.68</u>	<u>0.4001</u>
Total	<u><u>3.00</u></u>	<u><u>100.00</u></u>	<u><u>0.6000</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
		0.9921		0.0000		0.0079	
Residential	0.4781	0.4743	0.4508	0.0000	0.3674	0.0029	0.4772
Commercial	0.1956	0.1941	0.1843	0.0000	0.1332	0.0011	0.1952
Industrial	0.0341	0.0338	0.0323	0.0000	0.0175	0.0001	0.0339
Other Public Authority	0.1487	0.1475	0.1403	0.0000	0.1013	0.0008	0.1483
Sales for Resale	0.1398	0.1387	0.1317	0.0000	0.1050	0.0008	0.1395
Private Fire Protection	0.0008	0.0008	0.0128	0.0000	0.0583	0.0005	0.0013
Public Fire Protection	0.0029	0.0029	0.0478	0.0000	0.2173	0.0017	0.0046
Total	1.0000	0.9921	1.0000	0.0000	1.0000	0.0079	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	1,010	0.9921
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	8	0.0079
Total	1,018	1.0000

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	
Residential	0.4508	0.0000	0.3674	0.3674	0.3674
Commercial	0.1843	0.0000	0.1332	0.1332	0.1332
Industrial	0.0323	0.0000	0.0175	0.0175	0.0175
Other Public Authority	0.1403	0.0000	0.1013	0.1013	0.1013
Sales for Resale	0.1317	0.0000	0.1050	0.1050	0.1050
Private Fire Protection	0.0128	0.0000	0.0583	0.0583	0.0583
Public Fire Protection	0.0478	0.0000	0.2173	0.2173	0.2173
Total	<u>1.0000</u>	<u>0.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>

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

	Total Footage of Mains	Weight
Transmission Mains	95,346	0.0000
Distribution Mains	<u>404,280</u>	<u>1.0000</u>
Total	<u>499,626</u>	<u>1.0000</u>

**ALL ASSIGNED TO MAX HOUR
NO FUNCTIONALIZATION OF MAINS**

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	6,306	0.7353
Commercial	1,218	0.1420
Industrial	118	0.0137
Other Public Authority	898	0.1046
Sales for Resale	38	0.0044
Private Fire	0	0.0000
Total	8,577	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification	3/4" Dollar Equivalents	Allocation Factor
(1)	(2)	(3)
Residential	6,292	0.8190
Commercial	770	0.1002
Industrial	31	0.0040
Other Public Authority	249	0.0324
Sales for Resale	7	0.0009
Private Fire Protection	334	0.0435
 Total	7,683	1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 65,422	0.4386
Commercial	19,873	0.1332
Industrial	2,450	0.0164
Other Public Authority	14,790	0.0992
Sales for Resale	12,869	0.0863
Private Fire Protection	7,337	0.0492
Public Fire Protection	26,424	0.1771
	<u>149,166</u>	<u>1.0000</u>
Total	<u>149,166</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 9,253	0.3557
Commercial	1,792	0.0689
Industrial	165	0.0063
Other Public Authority	1,089	0.0419
Sales for Resale	615	0.0236
Private Fire Protection	593	0.0228
Public Fire Protection	12,509	0.4808
	<u>\$26,016</u>	<u>1.0000</u>
Total	<u>\$26,016</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	6,288	0.8744
Commercial	639	0.0888
Industrial	18	0.0025
Other Public Authority	164	0.0228
Sales for Resale	3	0.0004
Private Fire Protection	80	0.0111
Public Fire Protection	0	0.0000
Total	<u>7,192</u>	<u>1.0000</u>

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	6,288	0.8842
Commercial	639	0.0898
Industrial	18	0.0025
Other Public Authority	164	0.0231
Sales for Resale	3	0.0004
Total	<u>7,112</u>	<u>1.0000</u>

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

FACTOR 15.

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

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$320,336	0.5189
Commercial	80,576	0.1305
Industrial	10,345	0.0168
Other Public Authority	54,387	0.0881
Sales for Resale	45,393	0.0735
Private Fire Protection	14,807	0.0240
Public Fire Protection	91,491	0.1482
 Total	 \$617,335	 1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$213,979	0.5143
Commercial	46,188	0.1110
Industrial	4,976	0.0120
Other Public Authority	29,535	0.0710
Sales for Resale	22,831	0.0549
Private Fire Protection	12,400	0.0298
Public Fire Protection	<u>86,114</u>	<u>0.2070</u>
Total	<u><u>\$416,023</u></u>	<u><u>1.0000</u></u>

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$9,304,723	0.4699
Commercial	2,994,862	0.1512
Industrial	446,425	0.0225
Other Public Authority	2,183,636	0.1103
Sales for Resale	1,911,735	0.0965
Private Fire Protection	495,245	0.0250
Public Fire Protection	<u>2,464,420</u>	<u>0.1245</u>
Total	<u><u>\$19,801,045</u></u>	<u><u>1.0000</u></u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$7,176,877	0.4699
Commercial	2,311,730	0.1513
Industrial	344,899	0.0226
Other Public Authority	1,685,535	0.1103
Sales for Resale	1,476,183	0.0966
Private Fire Protection	381,813	0.0250
Public Fire Protection	1,897,648	0.1242
Total	<u>\$15,274,684</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$1,838,982	0.4912
Commercial	532,594	0.1422
Industrial	75,318	0.0201
Other Public Authority	376,152	0.1005
Sales for Resale	323,513	0.0864
Private Fire Protection	92,396	0.0247
Public Fire Protection	505,168	0.1349
Total	<u>\$3,744,122</u>	<u>1.0000</u>

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

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	6,261.00	6,261.00	435.00	435.00	4.00	4.00	93.00	93.00	0.00	0.00	6,793.00	6,793.00
3/4	1.3	3.00	3.90	7.00	9.10	0.00	0.00	1.00	1.30	0.00	0.00	11.00	14.30
1	1.7	24.00	40.80	78.00	132.60	4.00	6.80	6.00	10.20	0.00	0.00	112.00	190.40
1-1/2	3.5	0.00	0.00	29.00	101.50	1.00	3.50	5.00	17.50	0.00	0.00	35.00	122.50
2	4.3	0.00	0.00	86.00	369.80	6.00	25.80	39.00	167.70	2.00	8.60	133.00	571.90
3	19.0	0.00	0.00	3.00	57.00	1.00	19.00	6.00	114.00	0.00	0.00	10.00	190.00
4	29.3	0.00	0.00	0.00	0.00	2.00	58.60	13.00	380.90	1.00	29.30	16.00	468.80
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	1.00	112.90	0.00	0.00	1.00	112.90	0.00	0.00	2.00	225.80
Total		<u>6,288.00</u>	<u>6,305.70</u>	<u>639.00</u>	<u>1,217.90</u>	<u>18.00</u>	<u>117.70</u>	<u>164.00</u>	<u>897.50</u>	<u>3.00</u>	<u>37.90</u>	<u>7,112.00</u>	<u>8,576.70</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(13)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	6,264.00	6,264.00	442.00	442.00	4.00	4.00	94.00	94.00	0.00	0.00	0.00	0.00	6,804.00	6,804.00
1	1.17	24.00	28.08	78.00	91.26	4.00	4.68	6.00	7.02	0.00	0.00	0.00	0.00	112.00	131.04
1-1/2	1.58	0.00	0.00	29.00	45.82	1.00	1.58	5.00	7.90	0.00	0.00	0.00	0.00	35.00	55.30
2	2.04	0.00	0.00	86.00	175.44	6.00	12.24	39.00	79.56	2.00	4.08	5.00	10.20	138.00	281.52
3	2.73	0.00	0.00	3.00	8.19	1.00	2.73	6.00	16.38	0.00	0.00	1.00	2.73	11.00	30.03
4	2.88	0.00	0.00	0.00	0.00	2.00	5.76	13.00	37.44	1.00	2.88	18.00	51.84	34.00	97.92
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.00	131.44	31.00	131.44
8	6.98	0.00	0.00	1.00	6.98	0.00	0.00	1.00	6.98	0.00	0.00	17.00	118.66	19.00	132.62
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	19.00	2.00	19.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>6,288.00</u>	<u>6,292.08</u>	<u>639.00</u>	<u>769.69</u>	<u>18.00</u>	<u>30.99</u>	<u>164.00</u>	<u>249.28</u>	<u>3.00</u>	<u>6.96</u>	<u>74.00</u>	<u>333.87</u>	<u>7,186.00</u>	<u>7,682.87</u>

MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	5	20	
3 -inch	9.00	0	0	
4 -inch	16.00	18	288	
6 -inch	36.00	31	1,116	
8 -inch	64.00	17	1,088	
10 -inch	100.00	2	200	
12 -inch	144.00	0	0	
Private Hydrants	26.50	<u>7</u>	<u>186</u>	
Total Private Fire Protection		<u>80</u>	<u>2,898</u>	0.2114
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	1- 2-1/2"	6.25	300	1,875
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	20.25	321	6,500
5 1/4" Valve	2- 2-1/2" & 1- 4"	26.50	<u>92</u>	<u>2,438</u>
Total Public Fire Protection		<u>713</u>	<u>10,813</u>	<u>0.7886</u>
Total Fire Protection		<u><u>793</u></u>	<u><u>13,711</u></u>	<u><u>1.0000</u></u>

WARREN COUNTY WATER

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

PSC STAFF STUDY

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

Customer Classification (1)	Cost of Service		Revenues, Present Rates		Revenues, Proposed Rates		Proposed Increase	
	Amount (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 481,321	98.9%	\$ 233,504	98.7%	\$ 481,391	98.9%	\$ 247,887	106.2%
Commercial	5,414	1.1%	\$ 3,078	1.3%	\$ 5,414	1.1%	2,336	75.9%
Industrial	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Authority	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Sales for Resale	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Private Fire Service	-	0.0%	\$ -	0.0%	\$ -	0.0%	-	
Public Fire Service	0	0.0%	-	0.0%	0	0.0%	0	0.0%
Total Sales	486,736	<u>100.0%</u>	236,582	<u>100.0%</u>	486,805	<u>100.0%</u>	250,223	105.8%
Other Revenues	85		85		85		-	0.0%
Total	<u>\$ 486,821</u>		<u>\$ 236,667</u>		<u>\$ 486,890</u>		<u>\$ 250,223</u>	105.7%

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

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

Case No. WR-2008-0311
STAFF - Warren County Water
Page 1 of 1

Line #	Class/ Description	Present Pro Forma Rates		Proposed Pro Forma Rates		Dollar Change	Percentage Change
		Sales (^{'000} Gal)	Total Revenue	Sales (^{'000} Gal)	Total Revenue		
1							
2	Monthly Billing:						
3							
4	Residential	27,529	\$233,504	27,529	\$481,391	\$247,887	106.16%
5	Commercial	503	3,078	503	5,414	2,336	75.89%
12	Total	<u>28,032</u>	<u>236,582</u>	<u>28,032</u>	<u>486,805</u>	<u>\$250,223</u>	<u>105.77%</u>
13							
14							
15	Miscellaneous Revenues:						
16							
17	Other Revenu		124		124	0	0.00%
18	Returned Check Charge		0		0	0	0.00%
19	Application Fee		0		0	0	0.00%
20	Miscellaneous Other Revenue		0		0	0	0.00%
21	Rents from Water Property		0		0	0	0.00%
22	Miscellaneous Unmetered Sales		0		0		
23							
24			<u>\$236,706</u>		<u>\$486,929</u>	<u>250,223</u>	<u>105.71%</u>
25							
26							
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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: Warren County Water

Case No. WR-2008-0311
 STAFF - Warren County Water
 Page 1 of 2

Line #	Class/ Description	Customer Meter	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change
			Sales Billings (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" Monthl	5,136		\$16.51	\$84,795	5,136		\$ 31.87	\$163,667	\$78,872	93.01%
5	3/4" Monthl	0		\$16.51	0	0		\$ 39.88	0	0	0.00%
6	1" Monthly	108		\$16.51	1,783	108		\$ 51.26	5,536	3,753	210.49%
7	1-1/2" Mon	0		\$16.51	0	0		\$ 101.01	0	0	0.00%
8	2" Monthly	12		\$16.51	198	12		\$ 124.26	1,491	1,293	653.03%
9	3" Monthly	0		\$16.51	0	0		\$ 519.63	0	0	0.00%
10	4" Monthly	0		\$16.51	0	0		\$ 795.28	0	0	0.00%
11	6" Monthly	0		\$16.51	0	0		\$ 1,310.89	0	0	0.00%
12	8" Monthly	0		\$16.51	0	0		\$ 3,044.48	0	0	0.00%
13	10" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
14	12" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		27,529	\$5.3300	146,728		27,529	\$11.2863	310,697	163,969	111.75%
19	Second Block		0	\$0.0000	0		0	11.2863	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	11.2863	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	11.2863	0	0	0.00%
22											
23											
24	Total		<u>27,529</u>		<u>\$233,504</u>		<u>27,529</u>		<u>\$481,391</u>	<u>\$247,887</u>	<u>106.16%</u>
25											
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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: Warren County Water

Case No. WR-2008-0311
 STAFF - Warren County Water
 Page 2 of 2

Line #	Class/ Description	Customer Meter	Present Pro Forma Rates			Proposed Pro Forma Rates				Dollar Change	Percentage Change
			Sales Billings ('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" Monthl	24		\$16.51	\$396	24		\$ 31.87	\$765	\$369	93.18%
5	3/4" Monthl	0		\$16.51	0	0		\$ 39.88	0	0	0.00%
6	1" Monthl	0		\$16.51	0	0		\$ 51.26	0	0	0.00%
7	1-1/2" Mon	0		\$16.51	0	0		\$ 101.01	0	0	0.00%
8	2" Monthly	0		\$16.51	0	0		\$ 124.26	0	0	0.00%
9	3" Monthly	0		\$16.51	0	0		\$ 519.63	0	0	0.00%
10	4" Monthly	0		\$16.51	0	0		\$ 795.28	0	0	0.00%
11	6" Monthly	0		\$16.51	0	0		\$ 1,310.89	0	0	0.00%
12	8" Monthly	0		\$16.51	0	0		\$ 3,044.48	0	0	0.00%
13	10" Monthly	0		\$16.51	0	0		0.00	0	0	0.00%
14	12" Monthl	0		\$16.51	0	0		0.00	0	0	0.00%
15											
16											
17	<u>Volumetric Charges:</u>										
18	First Block		503	\$5.3300	2,682		503	\$9.241	4,649	1,967	73.34%
19	Second Block		0	\$0.0000	0		0	\$9.241	0	0	0.00%
20	Third Block		0	\$0.0000	0		0	\$9.241	0	0	0.00%
21	Fourth Block		0	\$0.0000	0		0	\$9.241	0	0	0.00%
22											
23											
24	Total		<u>503</u>		<u>\$3,078</u>		<u>503</u>		<u>\$5,414</u>	<u>\$2,336</u>	<u>75.89%</u>
25											
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MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, UPDATED TO OCTOBER 31, 2009, ALLOCATED TO CUSTOMER CLASSIFICATION:
PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS	2	443	436	7	0	0	0	0	1
Labor & Exp Oper SS	2	0	0	0	0	0	0	0	0
Purchased Water	1	5,965	5,841	107	0	0	0	0	17
TOTAL SS EXPENSE - OPERATION		6,408	6,277	114	0	0	0	0	18
Misc Exp Oper SS	2	209	206	3	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gali & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(2)	(2)	(0)	0	0	0	0	(0)
Misc Plant Maint SS	2	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		207	204	3	0	0	0	0	0
TOTAL SS EXPENSE		6,615	6,480	117	0	0	0	0	18

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

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)
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	(9)	(9)	(0)	0	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(9)	(9)	(0)	0	0	0	0	(0)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		(9)	(9)	(0)	0	0	0	0	(0)
WATER TREATMENT									
Super & Eng Oper WT	2	(5)	(5)	(0)	0	0	0	0	(0)
Chemicals	1	2,530	2,477	45	0	0	0	0	7
Labor & Exp Oper WT	2	2	2	0	0	0	0	0	0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1	1	0	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		2,528	2,475	45	0	0	0	0	7
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	1	1	0	0	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1	1	0	0	0	0	0	0
TOTAL WT EXPENSE		2,529	2,476	45	0	0	0	0	7

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

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)
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	39,777	17,482	255	0	0	0	0	22,040
TD Lines Exp	7	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,840	1,248	18	0	0	0	0	1,574
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		42,617	18,730	273	0	0	0	0	23,614
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	83,314	82,939	375	0	0	0	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		83,314	82,939	375	0	0	0	0	0
TOTAL T & D EXPENSE		125,931	101,669	648	0	0	0	0	23,614

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

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)
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,531	2,519	12	0	0	0	0	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0	0
Uncollectible Accts	13	1,489	1,482	7	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,020	4,002	18	0	0	0	0	0
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	1,807	1,471	9	0	0	0	0	327
Other Supplies & Exp AG	15	1	1	0	0	0	0	0	0
Other Supplies & Exp AG	15	1,666	1,356	9	0	0	0	0	301
Other Supplies & Exp AG	15	957	779	5	0	0	0	0	173
Mgmt Fees-Coporate/Shared Service Center	15	3,323	2,705	17	0	0	0	0	601
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0	0
Outside Services AG	15	943	768	5	0	0	0	0	170
Outside Services AG	15	259	211	1	0	0	0	0	47
Outside Services AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	6,192	5,040	32	0	0	0	0	1,120
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0	0
Property Insurance	15	2,463	2,005	13	0	0	0	0	445
Injuries & Damages	16	249	15	0	0	0	0	0	234
Employee Pension & Benefits	16	2,296	140	2	0	0	0	0	2,154
Employee Pension & Benefits	16	12,630	769	11	0	0	0	0	11,849
Employee Pension & Benefits	16	10,483	638	9	0	0	0	0	9,835
Reg Commision Exp	15	356	290	2	0	0	0	0	64
Rents AG	15	77	63	0	0	0	0	0	14
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	350	285	2	0	0	0	0	63
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		44,052	16,535	119	0	0	0	0	27,398

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

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)
General Plant Maint AG	15	263	214	1	0	0	0	0	48
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		263	214	1	0	0	0	0	48
TOTAL A & G EXPENSE		44,315	16,749	120	0	0	0	0	27,446
Total Operation & Maintenance Expenses		183,401	131,368	948	0	0	0	0	51,085
DEPRECIATION EXPENSE									
Struct & Imp SS	2	98	96	1	0	0	0	0	0
Struct & Imp P	6	75	74	1	0	0	0	0	0
Struct & Imp WT	2	138	136	2	0	0	0	0	0
Struct & Imp TD	7	47	21	0	0	0	0	0	26
Struct & Imp Offices	15	2	2	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	13,213	12,995	202	0	0	0	0	16
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	3,269	3,215	50	0	0	0	0	4
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	164	156	2	0	0	0	0	6
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	682	300	4	0	0	0	0	378
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8" "	4	2,432	1,069	16	0	0	0	0	1,348
T & D Mains - DI 6-10" (TN)	3	101	87	1	0	0	0	0	13
TD Mains 10 - 16" "	3	6	5	0	0	0	0	0	1
TD Mains 18 & Grtr "	3	1	1	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	2,675	2,646	12	0	0	0	17	0
Meters Bronze Case	9	1,228	1,222	6	0	0	0	0	0

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Customer Classification				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	
Meters Other	9	254	253	1	0	0	0	0	0	
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0	
Meter Vault	9	107	107	0	0	0	0	0	0	
Meter Installations	9	0	0	0	0	0	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Hydrants	8	493	0	0	0	0	0	0	493	
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0	0	
Other P/E WT Res Hand Equip	2	601	591	9	0	0	0	0	1	
Other P/E TD	7	0	0	0	0	0	0	0	0	
Other P/E CPS	15	0	0	0	0	0	0	0	0	
Office Furniture & Equip	15	7	6	0	0	0	0	0	1	
Comp & Periph Equip	15	8,668	7,056	45	0	0	0	0	1,567	
Computer Software	15	1,219	992	6	0	0	0	0	220	
Comp Software Personal	15	24	20	0	0	0	0	0	4	
Data Handling Equipment	15	0	0	0	0	0	0	0	0	
Other Office Equipment	15	0	0	0	0	0	0	0	0	
Trans Equip Lt Duty Trks	15	2	2	0	0	0	0	0	0	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	24	20	0	0	0	0	0	4	
Trans Equip Other	15	0	0	0	0	0	0	0	0	
Stores Equipment	15	0	0	0	0	0	0	0	0	
Tools,Shop,Garage Equip	15	360	293	2	0	0	0	0	65	
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	0	0	0	0	0	0	0	0	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	0	0	0	0	0	0	0	0	
Comm Equip Non-Telephone	15	666	542	3	0	0	0	0	120	
Remote Control & Instrument	15	0	0	0	0	0	0	0	0	
Comm Equip Telephone	15	4	3	0	0	0	0	0	1	
Misc Equipment	15	204	166	1	0	0	0	0	37	
Other Tangible Equipment	15	0	0	0	0	0	0	0	0	
Total Depreciation Expense		36,764	32,073	367	0	0	0	17	4,307	
Amort-Other UP, Depr Ciac,COR	18	126	112	2	0	0	0	0	12	

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

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)
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,648	1,346	15	0	0	0	0	286
Property Taxes	18	149,712	133,004	1,797	0	0	0	75	14,836
FUTA	16	3,190	194	3	0	0	0	0	2,993
FICA	16	(177)	(11)	(0)	0	0	0	0	(166)
SUTA	16	117	7	0	0	0	0	0	110
Other Taxes & Licenses	15	511	416	3	0	0	0	0	92
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		155,001	134,957	1,817	0	0	0	75	18,152
Income Taxes	18	15,487	13,759	186	0	0	0	8	1,535
Utility Income Available for Return	18	96,012	85,297	1,152	0	0	0	48	9,515
Total Cost of Service		486,791	397,566	4,472	0	0	0	147	84,606
Less: Other Water Revenues	19	85	69	1	0	0	0	0	15
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		85	69	1	0	0	0	0	15
Total Cost of Service Related to Sales of Water		\$ 486,706	\$ 397,497	\$ 4,471	\$ -	\$ -	\$ -	\$ 147	\$ 84,620
Reallocation of Private	20	0	146	2				(147)	
Reallocation of Public Fire	20	0	83,679	941	0	0	0		(84,620)
Total		\$ 486,706	\$ 481,321	\$ 5,414	\$ -	\$ -	\$ -	\$ -	\$ 0
		\$ 85	\$ 69						
		\$ 486,791	\$ 481,391						

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

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
RATE BASE									
Organization	17	\$ 189	\$ 145	\$ 2	\$ -	\$ -	\$ -	\$ 0	\$ 42
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	64,984	28,560	416	0	0	0	0	36,008
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	4,047	3,980	62	0	0	0	0	5
Struct & Imp P	6	4,082	4,015	62	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	5,917	5,819	91	0	0	0	0	7
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	851	374	5	0	0	0	0	472
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	96	78	0	0	0	0	0	17
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	(1)	(1)	(0)	0	0	0	0	(0)
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	639,131	628,585	9,779	0	0	0	0	767
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	113,437	111,565	1,736	0	0	0	0	136
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	19,165	18,849	293	0	0	0	0	23
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	5	5	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	14,419	13,688	200	0	0	0	0	531
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	49,077	21,569	314	0	0	0	0	27,194
TD Mains 4 & Less "	4	(14,689)	(6,456)	(94)	0	0	0	0	(8,139)
TD Mains 6 to 8" "	4	94,913	41,714	607	0	0	0	0	52,591
T & D Mains - DI 6-10" (TN)	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	428	367	6	0	0	0	0	55
TD Mains 18 & Grtr "	3	84	72	1	0	0	0	0	11
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	87,440	86,504	393	0	0	0	542	0
Meters Bronze Case	9	43,627	43,431	196	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	987	983	4	0	0	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	4,363	4,343	20	0	0	0	0	0
Meter Installations	9	40,001	39,821	180	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	23,695	0	0	0	0	0	0	23,695
Other P/E Intangible	15	7	6	0	0	0	0	0	1
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	63	51	0	0	0	0	0	11
Comp & Periph Equip	15	31,199	25,396	162	0	0	0	0	5,641

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection	
								Private (9)	Public (10)
Computer Software	15	1,027	836	5	0	0	0	0	186
Comp Software Personal	15	49	40	0	0	0	0	0	9
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	(39)	(32)	(0)	0	0	0	0	(7)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	8	0	0	0	0	0	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	5,904	4,806	31	0	0	0	0	1,067
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	8,392	6,831	44	0	0	0	0	1,517
Remote Control & Instrument	15	0	0	0	0	0	0	0	0
Comm Equip Telephone	15	15	12	0	0	0	0	0	3
Misc Equipment	15	(3,787)	(3,083)	(20)	0	0	0	0	(685)
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		1,239,088	1,082,884	14,498	0	0	0	542	141,164
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(35,499)	(28,896)	(185)	0	0	0	0	(6,418)
Materials and Supplies	15	247	201	1	0	0	0	0	45
Prepayments	15	1,365	1,111	7	0	0	0	0	247
OPEB Tracker	16	2,078	127	2	0	0	0	0	1,950
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	(5,397)	(4,137)	(58)	0	0	0	(2)	(1,200)
Deferred Taxes & Offsets	17	465	356	5	0	0	0	0	103
Ciac	17	(12,032)	(9,223)	(130)	0	0	0	(5)	(2,675)
Tank Painting Tracker	17	(60,137)	(46,095)	(649)	0	0	0	(24)	(13,368)
Pensions	16	(9,412)	(573)	(8)	0	0	0	0	(8,830)
Total Other Rate Base Elements		(118,322)	(87,129)	(1,016)	0	0	0	(31)	(30,147)
Total Original Cost Measure of Value		\$ 1,120,766	\$ 995,755	\$ 13,482	\$ -	\$ -	\$ -	\$ 511	\$ 111,017

MISSOURI-AMERICAN WATER COMPANY
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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)	
T&D OP BASIS FOR FACTOR 11		39,777	17,482	255	0	0	0	0	0	22,040	0.0
	FACTOR 11		0.4395	0.0064	0.0000	0.0000	0.0000	0.0000	0.0000	0.5541	1.0000
T&D Mnt BASIS FOR FACTOR 12		0	0	0	0	0	0	0	0	0	0.0
	FACTOR 12		0.9955	0.0045	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000
A&G BASIS FOR FACTOR 15		130,591	106,300	676	0	0	0	0	0	23,615	0.0
	FACTOR 15		0.8140	0.0052	0.0000	0.0000	0.0000	0.0000	0.0000	0.1808	1.0000
LABOR BASIS FOR FACTOR 16		130,962	106,297	677	0	0	0	0	0	23,989	0.0
	FACTOR 16		0.0609	0.0009	0.0000	0.0000	0.0000	0.0000	0.0000	0.9382	1.0000
UPIS BASIS FOR FACTOR 17		1,238,899	1,082,739	14,496	0	0	0	0	542	141,122	0.0
	FACTOR 17		0.7665	0.0108	0.0000	0.0000	0.0000	0.0000	0.0004	0.2223	1.0000
RATE BASE BASIS FOR FACTOR 18		1,120,766	995,755	13,482	0	0	0	0	511	111,017	0.0
	FACTOR 18		0.8884	0.0120	0.0000	0.0000	0.0000	0.0000	0.0005	0.0991	1.0000
TOTAL COS BASIS FOR FACTOR 19		484,787	395,930	4,455	0	0	0	0	0	84,255	(147.3)
	FACTOR 19		0.8170	0.0092	0.0000	0.0000	0.0000	0.0000	0.0000	0.1738	1.0000
COS w/o Fire Factor 20		402,038	397,566	4,472	0	0	0	0	0	0	0
	FACTOR 20		0.9889	0.0111	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000

Table of Factors - Table Name "FACTORS"

	2 Residential	4 Commercial	6 Industrial	8 Public	10 Resale	12 Private Fire	14 Public Fire	20 Total
1	0.9792	0.0179	-	-	-	-	0.0029	1.0000
2	0.9835	0.0153	-	-	-	-	0.0012	1.0000
3	0.8575	0.0134	-	-	-	-	0.1291	1.0000
4	0.4395	0.0064	-	-	-	-	0.5541	1.0000
5	0.9493	0.0139	-	-	-	-	0.0368	1.0000
6	0.9835	0.0153	-	-	-	-	0.0012	1.0000
7	0.4395	0.0064	-	-	-	-	0.5541	1.0000
8	-	-	-	-	-	-	1.0000	1.0000
9	0.9955	0.0045	-	-	-	-	-	1.0000
10	0.9893	0.0045	-	-	-	0.0062	-	1.0000
11	0.4395	0.0064	-	-	-	-	0.5541	1.0000
12	0.9955	0.0045	-	-	-	-	-	1.0000
13	0.9954	0.0046	-	-	-	-	-	1.0000
14	0.9954	0.0046	-	-	-	-	-	1.0000
15	0.8140	0.0052	-	-	-	-	0.1808	1.0000
16	0.0609	0.0009	-	-	-	-	0.9382	1.0000
17	0.7665	0.0108	-	-	-	0.0004	0.2223	1.0000
18	0.8884	0.0120	-	-	-	0.0005	0.0991	1.0000
19	0.8170	0.0092	-	-	-	-	0.1738	1.0000
20	0.9889	0.0111	-	-	-	-	-	1.0000

MISSOURI-AMERICAN WATER COMPANY
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
SOURCE OF SUPPLY EXPENSES								
Super & Eng Oper SS	2	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	443	180	262	0	0	0	1
Labor & Exp Oper SS	2	0	0	0	0	0	0	0
Purchased Water	1	5,965	5,948	0	0	0	0	17
TOTAL SS EXPENSE - OPERATION		6,408	6,128	262	0	0	0	18
Misc Exp Oper SS	2	209	85	124	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(2)	(1)	(1)	0	0	0	(0)
Misc Plant Maint SS	2	0	0	0	0	0	0	0
TOTAL SS EXPENSE - MAINTENANCE		207	84	123	0	0	0	0
TOTAL SS EXPENSE		6,615	6,212	385	0	0	0	18
POWER AND PUMPING EXPENSES								
Super & Eng Oper P	6	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	0	0	0	0	0	0	0
Labor & Exp Oper Pump	6	(9)	(4)	(5)	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(9)	(4)	(5)	0	0	0	(0)
Super & Eng Maint P	6	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES		(9)	(4)	(5)	0	0	0	(0)

MISSOURI-AMERICAN WATER COMPANY
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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
WATER TREATMENT								
Super & Eng Oper WT	2	(5)	(2)	(3)	0	0	0	(0)
Chemicals	1	2,530	2,523	0	0	0	0	7
Labor & Exp Oper WT	2	2	1	1	0	0	0	0
Labor & Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	2	0	0	0	0	0	0	0
Misc Exp Oper WT	1	0	0	0	0	0	0	0
Misc Exp Oper WT	2	1	0	1	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		2,528	2,522	(1)	0	0	0	7
Super & Eng Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
Struct & Improve Maint WT	2	0	0	0	0	0	0	0
WT Equip Maint WT	2	1	0	1	0	0	0	0
WT Equip Maint WT	2	0	0	0	0	0	0	0
TOTAL WT EXPENSE - MAINTENANCE		1	0	1	0	0	0	0
TOTAL WT EXPENSE		2,529	2,522	(1)	0	0	0	7
TRANSMISSION AND DISTRIBUTION EXPENSES								
Super & Eng Oper TD	11	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0
TD Lines Exp	7	39,777	5,084	0	12,653	0	0	22,040
TD Lines Exp	7	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,840	363	0	903	0	0	1,574
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Misc Exp Oper TD	11	0	0	0	0	0	0	0
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		42,617	5,446	0	13,556	0	0	23,614
Super & Eng Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Struct & Improve Maint TD	12	0	0	0	0	0	0	0
Dist Res Stand Maint TD	5	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
Meters Maint TD	9	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	83,314	0	0	83,314	0	0	0
Mat and Sup Maint TD	12	0	0	0	0	0	0	0
Misc Maint TD	12	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		83,314	0	0	83,314	0	0	0
TOTAL T & D EXPENSE		125,931	5,446	0	13,556	0	0	23,614
CUSTOMER ACCOUNTS								
Supervision CA	13	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,531	0	0	0	0	2,531	0
Cust Rec & Collection CA	13	0	0	0	0	0	0	0
Uncollectible Accts	13	1,489	0	0	0	0	1,489	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,020	0	0	0	0	4,020	0
ADMINISTRATIVE AND GENERAL EXPENSES								
Salaries AG	15	1,807	79	5	188	1,153	56	327
Other Supplies & Exp AG	15	1	0	0	0	1	0	0
Other Supplies & Exp AG	15	1,666	73	5	173	1,063	51	301
Other Supplies & Exp AG	15	957	42	3	99	611	29	173
Mgmt Fees-Coporate/Shared Service Center	15	3,323	145	10	345	2,120	102	601
Mgmt Fees-Call Center	13	0	0	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	0	0	0	0	0	0	0
Mgmt Fees- Financial ITS	15	0	0	0	0	0	0	0
Mgmt Fees- Customer Billings ITS	13	0	0	0	0	0	0	0
Mgmt Fees-Other ITS	15	943	41	3	98	602	29	170
Outside Services AG	15	259	11	1	27	165	8	47
Outside Services AG	15	0	0	0	0	0	0	0
Property Insurance	15	6,192	271	18	643	3,950	191	1,120
Ins Gen Liab Oper AG	15	0	0	0	0	0	0	0
Ins Work Comp AG	16	0	0	0	0	0	0	0
Ins Other Oper AG	15	0	0	0	0	0	0	0
Property Insurance	15	2,463	108	7	256	1,571	76	445
Injuries & Damages	16	249	11	0	26	161	5	46
Employee Pension & Benefits	16	2,296	100	5	242	1,484	45	421

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES									
Employee Pension & Benefits	16	12,630	551	25	1,329	8,162	0	250	2,314
Employee Pension & Benefits	16	10,483	457	21	1,103	6,774	0	208	1,920
Reg Commision Exp	15	356	16	1	37	227	0	11	64
Rents AG	15	77	3	0	8	49	0	2	14
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	350	15	1	36	223	0	11	63
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		44,052	1,923	105	4,609	28,316	0	1,075	8,026
General Plant Maint AG	15	263	11	1	27	168	0	8	48
General Plant Maint AG	15	0	0	0	0	0	0	0	0
TOTAL A & G EXPENSE - MAINTENANCE		263	11	1	27	168	0	8	48
TOTAL A & G EXPENSE		44,315	1,934	105	4,636	28,483	0	1,083	8,074
Total Operation & Maintenance Expenses		183,401	16,111	484	18,192	111,797	0	5,103	31,713
DEPRECIATION EXPENSE									
Struct & Imp SS	2	98	40	58	0	0	0	0	0
Struct & Imp P	6	75	31	44	0	0	0	0	0
Struct & Imp WT	2	138	56	82	0	0	0	0	0
Struct & Imp TD	7	47	6	0	15	0	0	0	26
Struct & Imp Offices	15	2	0	0	0	1	0	0	0
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	13,213	5,378	7,819	0	0	0	0	16
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	3,269	1,330	1,935	0	0	0	0	4
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	164	45	0	113	0	0	0	6
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	4	682	87	0	217	0	0	0	378
TD Mains 4 & Less "	4	0	0	0	0	0	0	0	0
TD Mains 6 to 8" "	4	2,432	311	0	774	0	0	0	1,348
TD Mains 10 to 16" "	3	101	36	52	0	0	0	0	13

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES								
TD Mains 18 & Grtr "	3	6	2	3	0	0	0	1
TD Mains 18 & Grtr "	3	1	0	1	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0
Services	10	2,675	0	0	0	2,658	0	17
Meters Bronze Case	9	1,228	0	0	1,228	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0
Meters Other	9	254	0	0	254	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0
Meter Vault	9	107	0	0	107	0	0	0
Meter Installations	9	0	0	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0
Hydrants	8	493	0	0	0	0	0	493
Utility Plant Acquisition Adjustment	17	0	0	0	0	0	0	0
Other P/E WT Res Hand Equip	2	601	245	356	0	0	0	1
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	7	0	0	4	0	0	1
Comp & Periph Equip	15	8,668	379	25	900	5,530	267	1,567
Computer Software	15	1,219	53	4	127	778	38	220
Comp Software Personal	15	24	1	0	2	15	1	4
Data Handling Equipment	15	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	2	0	0	1	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0
Trans Equip Autos	15	24	1	0	2	15	1	4
Trans Equip Other	15	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	360	16	1	37	230	11	65
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	666	29	2	69	425	21	120
Remote Control & Instrument	15	0	0	0	0	0	0	0
Comm Equip Telephone	15	4	0	0	0	3	0	1
Misc Equipment	15	204	9	1	21	130	6	37
Other Tangible Equipment	15	0	0	0	0	0	0	0
Total Depreciation Expense		36,764	8,055	10,382	2,279	8,722	344	4,323
Amort-Other UP	18	126	37	49	8	9	9	14

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		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES									
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,648	342	383	124	483	74	19	224
Property Taxes	18	149,712	43,701	58,313	8,998	11,064	10,884	0	16,753
FUTA	16	3,190	139	6	336	2,061	0	63	584
FICA	16	(177)	(8)	(0)	(19)	(114)	0	(4)	(32)
SUTA	16	117	5	0	12	76	0	2	21
Other Taxes & Licenses	15	511	22	1	53	326	0	16	92
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>155,001</u>	<u>44,202</u>	<u>58,704</u>	<u>9,504</u>	<u>13,895</u>	<u>10,958</u>	<u>97</u>	<u>17,643</u>
Income Taxes	18	15,487	4,521	6,032	931	1,144	1,126	0	1,733
Utility Income Available for Return	18	96,012	28,026	37,397	5,770	7,095	6,980	0	10,744
Total Cost of Service		<u>486,791</u>	<u>100,952</u>	<u>113,048</u>	<u>36,684</u>	<u>142,663</u>	<u>21,731</u>	<u>5,544</u>	<u>66,170</u>
Less: Other water revenues	19	85	18	20	6	25	4	1	12
Revenue Shift	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>85</u>	<u>18</u>	<u>20</u>	<u>6</u>	<u>25</u>	<u>4</u>	<u>1</u>	<u>12</u>
Total Cost of Service Related to Sales of Water		<u>486,876</u>	<u>100,969</u>	<u>113,067</u>	<u>36,690</u>	<u>142,688</u>	<u>21,735</u>	<u>5,544</u>	<u>66,181</u>
Reallocation of Public Fire	20	0	26,651	29,848	9,682		0	0	(66,181)
Total		<u>\$ 486,876</u>	<u>\$ 127,621</u>	<u>\$ 142,915</u>	<u>\$ 46,372</u>	<u>\$ 142,688</u>	<u>\$ 21,735</u>	<u>\$ 5,544</u>	<u>\$ -</u>
			28,032			445	441	5,268	
			4.553			320.43	49.34		
						26.70	4.11	1.05	
								31.87	

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

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
RATE BASE									
Organization	17	189	54	71	12	18	13	0	22
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	0	0	0	0	0	0	0	0
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	64,984	8,305	0	20,671	0	0	0	36,008
Land & Land Rights AG	15	0	0	0	0	0	0	0	0
Struct & Imp SS	2	4,047	1,647	2,395	0	0	0	0	5
Struct & Imp P	6	4,082	1,661	2,416	0	0	0	0	5
Struct & Imp Pumps (STL)	6	0	0	0	0	0	0	0	0
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	5,917	2,408	3,502	0	0	0	0	7
Struct & Imp WT Nth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Plt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Plt (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST)	2	0	0	0	0	0	0	0	0
Struct & Imp TD	7	851	109	0	271	0	0	0	472
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	96	4	0	10	61	0	3	17
Struct & Imp Store,Shop,Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	(1)	(0)	(0)	(0)	(1)	0	(0)	(0)
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	639,131	260,126	378,238	0	0	0	0	767
Supply Mains	2	0	0	0	0	0	0	0	0
Supply Mains Nth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Plt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Plt (S)	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	113,437	46,169	67,132	0	0	0	0	136
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Stratman\	6	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Plt	6	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	19,165	7,800	11,342	0	0	0	0	23

MISSOURI-AMERICAN WATER COMPANY
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			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
OPERATION AND MAINTENANCE EXPENSES									
WT Equip Non-Med North (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 1 &	2	0	0	0	0	0	0	0	0
WT Equip Non Media Ctrl 3 (	2	0	0	0	0	0	0	0	0
WT Equip Non Media Sth (STL)	2	0	0	0	0	0	0	0	0
WT Equip Non Media Mer (STL)	2	0	0	0	0	0	0	0	0
WT Equip Filter Media	2	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	5	1	0	3	0	0	0	0
Elevated Tanks & Standpipes	5	14,419	3,980	0	9,909	0	0	0	531
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	49,077	6,272	0	15,611	0	0	0	27,194
TD Mains 4 & Less "	4	(14,689)	(1,877)	0	(4,673)	0	0	0	(8,139)
TD Mains 6 to 8" "	4	94,913	12,130	0	30,192	0	0	0	52,591
TD Mains 10 to 16" "	3	0	0	0	0	0	0	0	0
TD Mains 18 & Grtr "	3	428	152	221	0	0	0	0	55
TD Mains 18 & Grtr "	3	84	30	43	0	0	0	0	11
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	87,440	0	0	0	0	86,898	0	542
Meters Bronze Case	9	43,627	0	0	0	43,627	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	987	0	0	0	987	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Vault	9	4,363	0	0	0	4,363	0	0	0
Meter Installations	9	40,001	0	0	0	40,001	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	23,695	0	0	0	0	0	0	23,695
Other P/E Intangible	15	7	0	0	1	4	0	0	1
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	0	0	0	0	0	0	0	0
Office Furniture & Equip	15	63	3	0	7	40	0	2	11
Comp & Periph Equip	15	31,199	1,363	90	3,238	19,905	0	961	5,641
Computer Software	15	1,027	45	3	107	655	0	32	186
Comp Software Personal	15	49	2	0	5	31	0	2	9
Data Handling Equipment	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY
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PSC STAFF STUDY

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES									
Other Office Equipment	15	0	0	0	0	0	0	0	
Trans Equip Lt Duty Trks	15	(39)	(2)	(0)	(4)	(25)	0	(1)	(7)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	0	0	1	6	0	0	2
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	5,904	258	17	613	3,767	0	182	1,067
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	8,392	367	24	871	5,354	0	258	1,517
Remote Control & Instrument	15	0	0	0	0	0	0	0	0
Comm Equip Telephone	15	15	1	0	2	10	0	0	3
Misc Equipment	15	(3,787)	(165)	(11)	(393)	(2,416)	0	(117)	(685)
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		<u>1,239,088</u>	<u>350,843</u>	<u>465,484</u>	<u>76,453</u>	<u>116,388</u>	<u>86,911</u>	<u>1,323</u>	<u>141,686</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(35,499)	(1,551)	(103)	(3,685)	(22,648)	0	(1,093)	(6,418)
Materials and Supplies	15	247	11	1	26	158	0	8	45
Prepayments	15	1,365	60	4	142	871	0	42	247
OPEB Tracker	16	2,078	91	4	219	1,343	0	41	381
Premature Retirement	17	0	0	0	0	0	0	0	0
Regulatory Deferrals	17	0	0	0	0	0	0	0	0
Less:									
Interest Expense Offset	17	(5,397)	(1,528)	(2,028)	(333)	(507)	(378)	(6)	(617)
Deferred Income Taxes	17	465	132	175	29	44	33	1	53
Ciac	17	(12,032)	(3,407)	(4,520)	(742)	(1,130)	(843)	(13)	(1,375)
Tank Painting Tracker	17	(60,137)	(17,031)	(22,593)	(3,710)	(5,647)	(4,216)	(66)	(6,874)
Pensions	16	(9,412)	(410)	(19)	(990)	(6,082)	0	(186)	(1,724)
Total Other Rate Base Elements		<u>(118,322)</u>	<u>(23,636)</u>	<u>(29,080)</u>	<u>(9,046)</u>	<u>(33,599)</u>	<u>(5,405)</u>	<u>(1,274)</u>	<u>(16,283)</u>
Total Original Cost Measure of Value		<u>\$ 1,120,766</u>	<u>\$ 327,207</u>	<u>\$ 436,404</u>	<u>\$ 67,407</u>	<u>\$ 82,789</u>	<u>\$ 81,506</u>	<u>\$ 49</u>	<u>\$ 125,403</u>

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

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
OPERATION AND MAINTENANCE EXPENSES									
T&D OP BASIS FOR FACTOR 11	39,777	5,084	0	12,653	0	0	0	22,040	
FACTOR 11		0.1278	0.0000	0.3181	0.0000	0.0000	0.0000	0.5541	0.0
T&D Mnt BASIS FOR FACTOR 12	0	0	0	0	0	0	0	0	1.0000
FACTOR 12		0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0
A&G BASIS FOR FACTOR 15	130,591	5,707	379	13,556	83,314	0	4,020	23,615	1.0000
FACTOR 15		0.0437	0.0029	0.1038	0.6380	0.0000	0.0308	0.1808	0.0
LABOR BASIS FOR FACTOR 16	130,962	5,712	260	13,771	84,635	0	2,595	23,989	1.0000
FACTOR 16		0.0436	0.0020	0.1052	0.6462	0.0000	0.0198	0.1832	0.0
UPIS BASIS FOR FACTOR 17	1,238,899	350,789	465,413	76,442	116,371	86,898	1,322	141,664	1.0000
FACTOR 17		0.2832	0.3757	0.0617	0.0939	0.0701	0.0011	0.1143	0.0
RATE BASE BASIS FOR FACTOR 18	1,120,766	327,207	436,404	67,407	82,789	81,506	49	125,403	1.0000
FACTOR 18		0.2919	0.3895	0.0601	0.0739	0.0727	0.0000	0.1119	0.0
TOTAL COS BASIS FOR FACTOR 19	484,787	100,594	112,664	36,523	141,954	21,658	5,514	65,882	1.0000
FACTOR 19		0.2075	0.2324	0.0753	0.2928	0.0447	0.0114	0.1359	0.0
TOTAL COS BASIS FOR FACTOR 20	250,727	100,969	113,067	36,690					1.0000
FACTOR 20		0.4027	0.4510	0.1463					0.0
									1.0000
		2	4	6	8	10	12	14	
		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service	
1		0.9971	-	-	-	-	-	0.0029	
2		0.4070	0.5918	-	-	-	-	0.0012	1.0000
3		0.3549	0.5160	-	-	-	-	0.1291	1.0000
4		0.1278	-	0.3181	-	-	-	0.5541	1.0000
5		0.2760	-	0.6872	-	-	-	0.0368	1.0000
6		0.4070	0.5918	-	-	-	-	0.0012	1.0000
7		0.1278	-	0.3181	-	-	-	0.5541	1.0000
8		-	-	-	-	-	-	1.0000	1.0000
9		-	-	-	1.0000	-	-	-	1.0000
10		-	-	-	-	0.9938	-	0.0062	1.0000
11		0.1278	-	0.3181	-	-	-	0.5541	1.0000
12		-	-	-	1.0000	-	-	-	1.0000
13		-	-	-	-	-	1.0000	-	1.0000
14		-	-	-	-	-	1.0000	-	1.0000
15		0.0437	0.0029	0.1038	0.6380	-	0.0308	0.1808	1.0000
16		0.0436	0.0020	0.1052	0.6462	-	0.0198	0.1832	1.0000
17		0.2832	0.3757	0.0617	0.0939	0.0701	0.0011	0.1143	1.0000
18		0.2919	0.3895	0.0601	0.0739	0.0727	-	0.1119	1.0000
19		0.2075	0.2324	0.0753	0.2928	0.0447	0.0114	0.1359	1.0000
20		0.4027	0.4510	0.1463					1.0000
									1.0000

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
PSC STAFF STUDY

FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS

FACTOR 1.

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

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

Customer Classification	Average Daily Consumption, Thousand Gallons	Allocation Factor
(1)	(2)	(3)
Residential	75.42	0.9792
Commercial	1.38	0.0179
Industrial	0.00	0.0000
Other Public Authority	0.00	0.0000
Sales for Resale	0.00	0.0000
Private Fire Protection	0.00	0.0000
Public Fire Protection	0.22	0.0029
Total	<u>77.02</u>	<u>1.0000</u>

FACTOR 2.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor
	Allocation Factor 1	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2)x	(4)	(5)=(4)x	(6)=(3)+(5)
		0.4082		0.5918	
Residential	0.9792	0.3997	0.9865	0.5838	0.9835
Commercial	0.0179	0.0073	0.0135	0.0080	0.0153
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000			0.0000
Public Fire Protection	0.0029	0.0012			0.0012
Total	<u>1.0000</u>	<u>0.4082</u>	<u>1.0000</u>	<u>0.5918</u>	<u>1.0000</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	75	1.00	75	0.9865
Commercial	1	0.75	1	0.0135
Industrial	0	0.50	0	0.0000
Other Public Authority	0	0.75	0	0.0000
Sales for Resale	0	0.90	0	0.0000
Total	77		76	1.0000

The weighting of the factors is based on the maximum day ratio of 1.45, based on a review of maximum day ratios experienced during the period 2004 through 2008.

	Maximum Day Ratio	Weight
Average Day	1.00	0.4082
Maximum Day Extra Capacity	1.45	0.5918
Total	2.45	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY

PSC STAFF STUDY

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

1990	n/a		
1991	n/a		
1992	n/a		
1993	n/a		
1993	n/a		
1995	n/a		
1996	n/a		
1997	n/a		
1998	n/a		
1999	n/a		
2000	n/a		
2001	n/a		
2002	n/a		
2003	n/a		
2004	1.80		
2005	2.47		
2006	2.54		
2007	2.43		
2008	3.03		
	<u>12.27</u>	<u>5</u>	<u>2.45</u>
	Total ratios	Years	Factor

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

FACTOR 3.

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

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

Customer Classification	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor
	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
		0.3559		0.5160		0.1281	
Residential	0.9792	0.3485	0.9865	0.5090			0.8575
Commercial	0.0179	0.0064	0.0135	0.0070			0.0134
Industrial	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0029	0.0010			1.0000	0.1281	0.1291
Total	1.0000	0.3559	1.0000	0.5160	1.0000	0.1281	1.0000

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

FACTOR 4.

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

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.1282	(5)	(6)=(5) X 0.3181	(7)	(8)=(7) X 0.5537	(9)=(4)+(6)+(8)
Residential	3.1	0.9792	0.1255	0.9871	0.3140			0.4395
Commercial	0.1	0.0179	0.0023	0.0129	0.0041			0.0064
Industrial	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0	0.0029	0.0004			1.0000	0.5537	0.5541
Total	3.2	1.0000	0.1282	1.0000	0.3181	1.0000	0.5537	1.0000

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

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

FACTOR 3. Continued

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 2.45 and the average daily system sendout for 2008 of 0.09 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	100,000	0.3559
Maximum Day Extra Capacity	1.45	145,000	0.5160
Subtotal	2.45	245,000	0.8719
Fire Protection		36,000	0.1281
Total		281,000	1.0000

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

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

FACTOR 4. Continued

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

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

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	69	0.1282
Maximum Hour Extra Capacity	<u>2.48</u>	<u>172</u>	<u>0.3181</u>
Subtotal	<u><u>3.48</u></u>	242	0.4463
Fire Protection		<u>300</u>	<u>0.5537</u>
Total		<u><u>542</u></u>	<u><u>1.0000</u></u>

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

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		
		Factor*	1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	3.1	3.5	11.0	0.9871
Commercial	0.1	2.5	0.1	0.0129
Industrial	0.0	1.2	0.0	0.0000
Other Public Authority	0.0	2.5	0.0	0.0000
Sales for Resale	<u>0.0</u>	3.2	<u>0.0</u>	<u>0.0000</u>
Total	<u><u>3.2</u></u>		<u><u>11.1</u></u>	<u><u>1.0000</u></u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

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

FACTOR 5.

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES.

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

Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.2768		0.6872		0.0360	
Residential	3.143	0.9792	0.2710	0.9871	0.6783			0.9493
Commercial	0.057	0.0179	0.0050	0.0129	0.0089			0.0139
Industrial	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.000	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.000	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.009	0.0029	0.0008			1.0000	0.0360	0.0368
Total	3.209	1.0000	0.2768	1.0000	0.6872	1.0000	0.0360	1.0000

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	28.72	0.2768
Extra Capacity Maximum Hour	<u>2.48</u>	<u>71.28</u>	<u>0.6872</u>
Total	<u><u>3.48</u></u>	<u><u>100.00</u></u>	<u><u>0.9640</u></u>

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

FACTOR 6.

ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor (3)=(2)X 1.0000	Allocation Factor 3	Weighted Factor (5)=(4)X 0.0000	Allocation Factor 4	Weighted Factor (7)=(6)X 0.0000	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+(5)+(7)
Residential	0.9835	0.9835	0.8575	0.0000	0.4395	0.0000	0.9835
Commercial	0.0153	0.0153	0.0134	0.0000	0.0064	0.0000	0.0153
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0012	0.0012	0.1291	0.0000	0.5541	0.0000	0.0012
Total	1.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000

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

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

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

FACTOR 7.

ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.8575	0.0000	0.4395	0.4395	0.4395
Commercial	0.0134	0.0000	0.0064	0.0064	0.0064
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.1291	0.0000	0.5541	0.5541	0.5541
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

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

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

FACTOR 8.

ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

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

FACTOR 9.

ALLOCATION OF COSTS ASSOCIATED WITH METERS.

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

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	443	0.9955
Commercial	2	0.0045
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	445	1.0000

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

FACTOR 10.

ALLOCATION OF COSTS ASSOCIATED WITH SERVICES.

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

Customer Classification (1)	3/4" Dollar Equivalents (2)	Allocation Factor (3)
Residential	439	0.9893
Commercial	2	0.0045
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0062
 Total	 443	 1.0000

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

FACTOR 11.

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

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 17,482	0.4395
Commercial	255	0.0064
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	22,040	0.5541
	<u>39,777</u>	<u>1.0000</u>
Total	<u>39,777</u>	<u>1.0000</u>

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 0	0.9955
Commercial	0	0.0045
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.0000
	<u>\$0</u>	<u>1.0000</u>
Total	<u>\$0</u>	<u>1.0000</u>

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

FACTOR 13.

ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

Customer Classification	Total Customers	Allocation Factor
(1)	(2)	(3)
Residential	437	0.9954
Commercial	2	0.0046
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	0	0.0000
 Total	439	1.0000

FACTOR 14.

ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification	Total Metered Customers	Allocation Factor
(1)	(2)	(3)
Residential	437	0.9954
Commercial	2	0.0046
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
 Total	439	1.0000

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

FACTOR 15.

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

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$106,300	0.8140
Commercial	676	0.0052
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	23,615	0.1808
 Total	\$130,591	1.0000

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

<u>Customer Classification</u> (1)	<u>Direct Labor Expense</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$106,297	0.8116
Commercial	677	0.0052
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	23,989	0.1832
Total	<u>\$130,962</u>	<u>1.0000</u>

FACTOR 17.

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

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

<u>Customer Classification</u> (1)	<u>Original Cost Less Depreciation</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$1,082,739	0.8740
Commercial	14,496	0.0117
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	542	0.0004
Public Fire Protection	141,122	0.1139
Total	<u>\$1,238,899</u>	<u>1.0000</u>

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification	Original Cost Measure of Value	Allocation Factor
(1)	(2)	(3)
Residential	\$995,755	0.8884
Commercial	13,482	0.0120
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	511	0.0005
Public Fire Protection	111,017	0.0991
Total	<u>\$1,120,766</u>	<u>1.0000</u>

FACTOR 19.

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

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

Customer Classification	Total Cost of Service	Allocation Factor
(1)	(2)	(3)
Residential	\$395,930	0.8169
Commercial	4,455	0.0092
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	84,255	0.1739
Total	<u>\$484,640</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting	Number of Meters	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	428.00	428.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	430.00	430.00
3/4	1.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	1.7	9.00	15.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	15.30
1-1/2	3.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	4.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	19.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	29.3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	48.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	112.9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>437.00</u>	<u>443.30</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>439.00</u>	<u>445.30</u>

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BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(13)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	428.00	428.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	430.00	430.00
1	1.17	9.00	10.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	10.53
1-1/2	1.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	2.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.73	1.00	2.73
4	2.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>437.00</u>	<u>438.53</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>2.73</u>	<u>440.00</u>	<u>443.26</u>

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

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

CEDAR HILL SEWER

Missouri-American Water Company

Rate Making Income Statement-Cedar Hill Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	340,376
2	Other Operating Revenues *	\$	1,487
3	Total Operating Revenues	\$	341,863

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ 1,755
2 Operating Expense-Collection Maintenance	\$ (4)
3 Operating Expense-Pumping	\$ 2,886
4 Operating Expense-Waste Water Treatment	\$ 47,183
5 Operating Expense-Treatment & Disp Oper	\$ 3,925
6 Operating Expense-Treatment & Disp Maint	\$ 10,167
7 Customer Accounts	\$ 23,593
8 Administration & General - Salaries	\$ 240,692
9 Sub-Total Operating Expenses	\$ 330,197
10 Deferred Income Taxes	\$ 41,317
11 Required Current Income Taxes	\$ -
12 Sub-Total Taxes	\$ 41,317
13 Depreciation Expense	\$ 72,527
14 Amortization Expense	\$ 12,944
15 Other Operating Expense	\$ 43,216
16 Sub-Total Depreciation/Amortization	\$ 128,687
17 Return on Rate Base	\$ 93,592
18 Total Cost of Service	\$ 593,793
18 Staff's Recommended Revenue Increase	\$ 251,930

Missouri-American Water Company

Revenue Annualizations at Current Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
Single Family Residence	558	0	558	\$ 33.81	\$ 226,263
Mobile Home in MH Park		94	94	\$ 30.43	\$ 34,325
Multi Family Residence		20	20	\$ 27.05	\$ 6,492
Commercial	56		56	\$ 33.81	\$ 22,619
Total			727		\$ 289,698

*monthly service charge includes 6,000 gallons

Annualized Commodity Sales - Volumes and Revenues

sales shown in Mgallons

Customer Type	Gallons*	Rate	Annual Revenue
Single Family Residence	12,725.0	\$ 3.9825	\$ 50,677
Mobile Home in MH Park	-	\$ 3.9825	\$ -
Multi Family Residence	-	\$ 3.9825	\$ -
Commercial	-	\$ 3.9825	\$ -
Total			\$ 50,677

*Usage over 6,000 gallons

Other Operating Revenues

Miscellaneous Revenues	\$ 1,487
Total Other Revenues	\$ 1,487

Total Operating Revenues

Service Charges - Retail Customers	\$ 289,698
Commodity Revenues - Retail Customers	\$ 50,677
Sub-Total Tariffed Rate Revenues	\$ 340,376
Other Operating Revenues	\$ 1,487
Total Operating Revenues	\$ 341,863

Missouri-American Water Company

Development of Tariffed Rates-Cedar Hill Sewer

Revenues Generated by Current Tariffed Rates	\$ 340,376
Agreed-Upon Overall Revenue Increase	\$ 251,930
Percentage Increase Needed	74.015%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Single Family Residence	\$ 33.81	\$ 58.83	\$ 3.9825	\$ 6.930
Mobile Home in MH Park	\$ 30.43	\$ 52.95	\$ 3.9825	\$ 6.930
Multi Family Residence	\$ 27.05	\$ 47.07	\$ 3.9825	\$ 6.930
Commercial	\$ 33.81	\$ 58.83	\$ 3.9825	\$ 6.930

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	558	0	558	\$ 58.83	\$ 393,733
Mobile Home in MH Park	0	94	94	\$ 52.95	\$ 59,731
Multi Family Residence	0	20	20	\$ 47.07	\$ 11,297
Commercial	56	0	56	\$ 58.83	\$ 39,360
Total	613	114	727		\$ 504,121

monthly service charge

Annualized Commodity Sales - Volumes and Revenues

sales shown in M gallons

Customer Type	Residential	Business	Total Sales	Rate	Annual Revenue
Single Family Residence	-	12,725.0	12,725.0	\$ 6.930	\$ 88,186
Mobile Home in MH Park	-	-	-	\$ 6.930	\$ -
Multi Family Residence	-	-	-	\$ 6.930	\$ -
Commercial	-	-	-	\$ 6.930	\$ -
Total	-	12,725.0	12,725.0		\$ 88,186

volumes adjusted as needed per net revenue annualization at current rates

Other Operating Revenues

Miscellaneous Revenues	\$ 1,487
Total Other Revenues	\$ 1,487

Total Operating Revenues

Service Charges - Retail Customers	\$ 504,121
Commodity Revenues - Retail Customers	\$ 88,186
Sub-Total Tariffed Rate Revenues	\$ 592,308
Other Operating Revenues	\$ 1,487
Total Revenues at Proposed Rates	\$ 593,795

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 593,795
Total Revenues at Current Rates	\$ 341,863
Increase In Revenues at Proposed Rates	\$ 251,932
Staff's Recommended Increase in Operating Revenues	\$ 251,930

Missouri-American Water Company

Residential Customer Bill Comparison-Cedar Hill Sewer

Retail Customer

Current Base Customer Charge	Proposed Base Customer Charge	Current Usage Rate	Proposed Usage Rate
\$33.81	\$58.83	N/A	N/A

6,000 gallons included in base charge

MONTHLY BILL COMPARISON

based on 6,000 gallons

Current Rates

Customer Charge	\$ 33.81
Usage Charge	\$ -
Total Bill	\$ 33.81

Proposed Rates

Customer Charge	\$ 58.83
Usage Charge	\$ -
Total Bill	\$ 58.83

INCREASES

Customer Charge

\$ Increase	\$25.02
% Increase	74.02%

Usage Charge

\$ Increase	\$0.00
% Increase	N/A

Total Bill

\$ Increase	\$25.02
% Increase	74.02%

N/A to existing residential customers

PARKVILLE SEWER

Missouri-American Water Company

Rate Making Income Statement-Parkville Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	64,229
2	Other Operating Revenues *	\$	197
3	Total Operating Revenues	\$	64,426

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Operating Expense-Collection	\$ -
2 Operating Expense-Collection Maintenance	\$ (1)
3 Operating Expense-Pumping	\$ (2)
4 Operating Expense-Waste Water Treatment	\$ 45,643
5 Operating Expense-Treatment & Disp Oper	\$ 1,177
6 Operating Expense-Treatment & Disp Maint	\$ 209
7 Customer Accounts	\$ 473
8 Administration & General - Salaries	\$ 17,870
9 Sub-Total Operating Expenses	\$ 65,369
10 Deferred Income Taxes	\$ 747
11 Required Current Income Taxes	\$ 120
12 Sub-Total Taxes	\$ 867
13 Depreciation Expense	\$ 1,498
14 Amortization Expense	\$ 1,836
15 Other Operating Expense	\$ 4,088
16 Sub-Total Depreciation/Amortization	\$ 7,422
17 Return on Rate Base	\$ 2,575
18 Total Cost of Service	\$ 76,233
18 Staff's Recommended Revenue Increase	\$ 11,807

Missouri-American Water Company

Revenue Annualizations at Current Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	100	0	100	\$ 53.41	\$ 64,229
Total	100	0	100		\$ 64,229

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 197
Total Other Revenues	\$ 197

Total Operating Revenues

Service Charges - Retail Customers	\$ 64,229
Sub-Total Tariffed Rate Revenues	\$ 64,229
Other Operating Revenues	\$ 197
Total Operating Revenues	\$ 64,426

Missouri-American Water Company

Development of Tariffed Rates-Parkville Sewer

Revenues Generated by Current Tariffed Rates	\$ 64,229
Agreed-Upon Overall Revenue Increase	\$ 11,807
Percentage Increase Needed	18.383%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Residential	\$ 53.41	\$ 63.23

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	100	0	100	\$ 63.23	\$ 76,038
Total	100	0	100		\$ 76,038

monthly service charge

Other Operating Revenues

Miscellaneous Revenues - Service Lines	\$ 197
Total Other Revenues	\$ 197

Total Operating Revenues

Service Charges - Retail Customers	\$ 76,038
Sub-Total Tariffed Rate Revenues	\$ 76,038
Other Operating Revenues	\$ 197
Total Revenues at Proposed Rates	\$ 76,235

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 76,235
Total Revenues at Current Rates	\$ 64,426
Increase In Revenues at Proposed Rates	\$ 11,810
Staff's Recommended Increase in Operating Revenues	\$ 11,807

Missouri-American Water Company

Residential Customer Bill Comparison-Parkville Sewer

Retail Customers

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$53.41	\$63.23

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge \$ 53.41

Proposed Rates

Customer Charge \$ 63.23

INCREASES

Customer Charge

\$ Increase \$9.82
% Increase 18.38%

WARREN COUNTY SEWER

Missouri-American Water Company

Rate Making Income Statement-Warren County Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	191,677
2	Other Operating Revenues *	\$	820
3	Total Operating Revenues	\$	192,497

4 * See "Revenues - Current Rates" for Details

Cost of Service

	Item		Amount
1	Operating Expense-Collection	\$	(3)
2	Operating Expense-Collection Maintenance	\$	(4)
3	Operating Expense-Pumping	\$	(7)
4	Operating Expense-Waste Water Treatment	\$	73,543
5	Operating Expense-Treatment & Disp Oper	\$	114,846
6	Operating Expense-Treatment & Disp Maint	\$	11,155
7	Customer Accounts	\$	4,239
8	Administration & General - Salaries	\$	152,707
9	Sub-Total Operating Expenses	\$	356,476
10	Deferred Income Taxes	\$	10,970
11	Required Current Income Taxes	\$	71,704
12	Sub-Total Taxes	\$	82,674
13	Depreciation Expense	\$	180,628
14	Depreciation Expense	\$	113
15	Other Operating Expense	\$	19,517
16	Sub-Total Depreciation/Amortization	\$	200,258
17	Return on Rate Base	\$	248,835
18	Total Cost of Service	\$	888,243
18	Staff's Recommended Revenue Increase	\$	695,746

Missouri-American Water Company

Revenue Annualizations at Current Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential Customers	Commercial Customers	Total Customers	Rate *	Annual Revenue
Flat Fee	399	2	401	\$ 39.81	\$ 191,678
Total					\$ 191,677

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 820
Total Other Revenues	\$ 820

Total Operating Revenues

Service Charges - Retail Customers	\$ 191,677
Sub-Total Tariffed Rate Revenues	\$ 191,677
Other Operating Revenues	\$ 820
Total Operating Revenues	\$ 192,497

Missouri-American Water Company

Development of Tariffed Rates-Warren County Sewer

Revenues Generated by Current Tariffed Rates	\$ 191,677
Agreed-Upon Overall Revenue Increase	\$ 695,746
Percentage Increase Needed	362.98%

Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Single Family Residence	\$ 39.81	\$ 184.31

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Flat Fee	399	2	401	\$ 184.31	\$ 887,423
Total	399	2	401		\$ 887,423

monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 820
Total Other Revenues	\$ 820

Total Operating Revenues

Service Charges - Retail Customers	\$ 887,423
Sub-Total Tariffed Rate Revenues	\$ 887,423
Other Operating Revenues	\$ 820
Total Revenues at Proposed Rates	\$ 888,243

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 888,243
Total Revenues at Current Rates	\$ 192,497
Increase In Revenues at Proposed Rates	\$ 695,746
Staff's Recommended Increase in Operating Revenues	\$ 695,746

Missouri-American Water Company

Residential Customer Bill Comparison-Warren County Sewer

Retail Customers

<u>Current Base Customer Charge</u>	<u>Proposed Base Customer Charge</u>
\$39.81	\$184.31

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge \$ 39.81

Proposed Rates

Customer Charge \$ 184.31

INCREASES

Customer Charge

\$ Increase	\$144.50
% Increase	362.98%