

**Test Year Operating Revenues at Present Rates vs Proposed Rates
12 Month Updated Test Period Ending December 31, 2006**

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

Case No. WR-2007-0216
STAFF - WARRENSBURG
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Present Pro Forma Rates					Proposed Pro Forma Rates						
Line #	Class/ Description	Customer Meter Billings	Sales (000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales (000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
1											
2	Other Water Utilities:										
3	Minimum Charge:										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 9.49	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 10.37	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 12.00	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 18.37	0	0	0.00%
8	2" Monthly	2		33.71	67	2		\$ 21.96	44	(23)	-34.33%
9	3" Monthly	0		60.24	0	0		\$ 66.70	0	0	0.00%
10	4" Monthly	12		98.15	1,178	12		\$ 97.13	1,166	(12)	-1.02%
11	6" Monthly	0		192.93	0	0		\$ 156.53	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 352.03	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	Volumetric Charges:										
18	First Block		1,502	\$4.2012	6,308		1,502	\$1.7727	2,662	(3,646)	-57.80%
19	Second Block		23,015	2.3536	54,169		23,015	1.7727	40,799	(13,370)	-24.68%
20	Third Block		36,000	1.8043	64,955		36,000	1.7727	63,817	(1,138)	-1.75%
21	Fourth Block		40,312	1.2232	49,309		40,312	1.7727	71,460	22,151	44.92%
22											
23											
24	Total		100,829		\$175,986		100,829		\$179,948	\$3,962	2.25%
25											
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 Company: Missouri-American Water Company
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Line #	Class/ Description	Present Pro Forma Rates				Proposed Pro Forma Rates				Dollar Change	Percentage Change
		Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue		
1											
2	Miscellaneous:										
3	<u>Minimum Charge:</u>										
4	5/8" Monthly	0		\$7.08	\$0	0		\$ 9.49	\$0	\$0	0.00%
5	3/4" Monthly	0		9.06	0	0		\$ 10.37	0	0	0.00%
6	1" Monthly	0		12.84	0	0		\$ 12.00	0	0	0.00%
7	1-1/2" Monthly	0		22.33	0	0		\$ 18.37	0	0	0.00%
8	2" Monthly	0		33.71	0	0		\$ 21.96	0	0	0.00%
9	3" Monthly	0		60.24	0	0		\$ 66.70	0	0	0.00%
10	4" Monthly	0		98.15	0	0		\$ 97.13	0	0	0.00%
11	6" Monthly	0		192.93	0	0		\$ 156.53	0	0	0.00%
12	8" Monthly	0		306.65	0	0		\$ 352.03	0	0	0.00%
13	10" Monthly	0		520.92	0	0		0.00	0	0	0.00%
14	12" Monthly	0		859.27	0	0		0.00	0	0	0.00%
15											
16											
17	<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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Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warrensburg

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	4	\$968.28	\$3,873	508.33	\$2,033	(\$1,840)	-47.51%
5								
6	2"	2	138.84	278	72.89	146	(132)	-47.48%
7								
8	3"	0	238.44	0	125.18	0	0	0.00%
9								
10	4"	18	378.36	6,810	198.63	3,575	(3,235)	-47.50%
11								
12	6"	33	775.92	25,605	407.34	13,442	(12,163)	-47.50%
13								
14	8"	19	1,335.12	25,367	700.91	13,317	(12,050)	-47.50%
15								
16	10"	2	2,052.12	4,104	1,077.33	2,155	(1,949)	-47.49%
17								
18	12"	0	2,925.96	0	1,536.08	0	0	0.00%
19								
20								
21								
22	Total	<u>78</u>		<u>\$66,037</u>		<u>\$34,668</u>	<u>(\$31,369)</u>	<u>-47.50%</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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30								
31								
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MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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	4,517	2,183	921	137	714	546	2	14
Labor & Exp Oper SS	2	1,769	855	361	54	280	214	1	6
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		6,286	3,037	1,281	191	993	759	3	20
Misc Exp Oper SS	2	59,277	28,643	12,081	1,802	9,366	7,161	24	190
Misc Exp Oper SS	2	2	1	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	313	151	64	10	49	38	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	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	655	317	134	20	104	79	0	2
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	7	4	2	0	1	1	0	0
Misc Plant Maint SS	2	1,192	576	243	36	188	144	0	4
TOTAL SS EXPENSE - MAINTENANCE		61,447	29,691	12,523	1,868	9,709	7,423	25	197
TOTAL SS EXPENSE		67,733	32,728	13,804	2,059	10,702	8,182	27	217
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	1,183	571	241	36	187	143	1	6
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	17,219	7,886	3,695	620	2,865	2,054	10	86
Labor & Exp Oper Pump	6	67	32	14	2	11	8	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		18,469	8,489	3,949	658	3,062	2,205	11	92

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	3,870	1,867	787	117	610	466	2	20
TOTAL PUMPING EXPENSES - MAINTENANCE		3,870	1,867	787	117	610	466	2	20
TOTAL PUMPING EXPENSES		22,339	10,356	4,736	775	3,673	2,671	13	112
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	29,393	13,462	6,308	1,058	4,891	3,507	18	147
Labor & Exp Oper WT	2	27,050	13,070	5,513	822	4,274	3,268	11	87
Labor & Exp Oper WT	2	8,044	3,887	1,639	245	1,271	972	3	26
Misc Exp Oper WT	2	27,482	13,279	5,601	835	4,342	3,320	11	88
Misc Exp Oper WT	1	598	274	128	22	100	71	0	3
Misc Exp Oper WT	2	1,871	904	381	57	296	226	1	6
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		94,437	44,876	19,570	3,039	15,173	11,363	44	356
Super & Eng Maint WT	2	883	427	180	27	140	107	0	3
Struct & Improve Maint WT	2	285	138	58	9	45	34	0	1
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	9,422	4,553	1,920	286	1,489	1,138	4	30
WT Equip Maint WT	2	3,245	1,568	661	99	513	392	1	10
TOTAL WT EXPENSE - MAINTENANCE		13,836	6,685	2,820	421	2,186	1,671	6	44
TOTAL WT EXPENSE		108,272	51,561	22,390	3,459	17,359	13,034	49	400
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	178	55	21	2	16	13	8	64
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	72,900	27,024	10,140	1,152	7,851	6,619	2,187	17,919
TD Lines Exp	7	1,568	581	218	25	169	142	47	385
Meter Expense	9	24,150	18,144	3,024	321	2,572	89	0	0
Meter Expense	9	63	47	8	1	7	0	0	0
Customer Install Exp	10	2,224	1,845	219	8	70	1	83	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	15,513	7,321	2,091	231	1,640	1,053	357	2,819

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
Misc Exp Oper TD	11	39,859	18,809	5,373	594	4,213	2,706	917	7,242
Misc Exp Oper TD	11	15,526	7,327	2,093	231	1,641	1,054	357	2,821
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		171,982	81,153	23,186	2,565	18,178	11,680	3,955	31,250
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	4,095	3,396	402	14	128	2	152	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	5,974	4,489	748	79	636	22	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	8,581	0	0	0	0	0	0	8,581
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	73,207	30,952	4,517	366	3,001	95	600	33,675
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		91,857	38,837	5,667	459	3,766	119	753	42,256
TOTAL T & D EXPENSE		263,840	119,990	28,854	3,024	21,944	11,798	4,708	73,507
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	30,279	26,851	2,701	58	663	6	0	0
Meter Reading Exp CA	14	212	188	19	0	5	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,562	2,252	227	5	56	1	23	0
Cust Rec & Collection CA	13	49,561	43,564	4,386	94	1,075	10	436	0
Uncollectible Accts	13	26,529	23,319	2,348	50	576	5	233	0
Misc Cust Accts Exp CA	13	4,238	3,725	375	8	92	1	37	0
Misc Cust Accts Exp CA	13	1,475	1,297	131	3	32	0	13	0
Misc Cust Accts Exp CA	13	9,588	8,427	848	18	208	2	84	0
Cust Serv & Info Exp CA	13	(1)	(1)	(0)	(0)	(0)	(0)	(0)	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		124,441	109,621	11,034	236	2,706	25	827	0

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection Private	Fire Protection Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	43,382	24,333	5,683	633	3,904	2,421	451	5,952
Other Supplies & Exp AG	15	2,466	1,383	323	36	222	138	26	338
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	27,525	15,439	3,606	402	2,477	1,536	286	3,776
Mgmt Fees-Corporate/Shared Service Center	15	104,878	58,826	13,739	1,531	9,439	5,852	1,091	14,389
Mgmt Fees-Call Center	13	70,734	62,175	6,260	134	1,535	14	622	0
Mgmt Fees-Belleville Lab	2	31,037	14,997	6,325	944	4,904	3,749	12	99
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	113,300	63,550	14,842	1,654	10,197	6,322	1,178	15,545
Outside Services AG	15	7,876	4,418	1,032	115	709	440	82	1,081
Outside Services AG	15	4,977	2,791	652	73	448	278	52	683
Property Insurance	15	(463)	(260)	(61)	(7)	(42)	(26)	(5)	(63)
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	0	0	0	0	0	0	0	0
Injuries & Damages	16	49,341	25,593	5,837	632	4,115	2,339	582	10,248
Employee Pension & Benefits	16	87,696	45,488	10,374	1,123	7,314	4,157	1,035	18,214
Employee Pension & Benefits	16	36,624	18,997	4,333	469	3,054	1,736	432	7,607
Employee Pension & Benefits	16	13,014	6,750	1,540	167	1,085	617	154	2,703
Reg Commision Exp	15	2,165	1,214	284	32	195	121	23	297
Rents AG	15	4,897	2,747	641	71	441	273	51	672
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	25,318	14,201	3,317	370	2,279	1,413	263	3,474
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		624,768	362,644	78,727	8,378	52,276	31,379	6,335	85,015
General Plant Maint AG	15	3,869	2,170	507	56	348	216	40	531
General Plant Maint AG	15	(520)	(292)	(68)	(8)	(47)	(29)	(5)	(71)
TOTAL A & G EXPENSE - MAINTENANCE		3,349	1,878	439	49	301	187	35	459
TOTAL A & G EXPENSE		628,117	364,522	79,166	8,427	52,578	31,565	6,370	85,474
Total Operation & Maintenance Expenses		1,214,741	688,779	159,984	17,981	108,962	67,276	11,995	159,711

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(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	888	429	181	27	140	107	0	3
Struct & Imp P	6	3,957	1,909	804	120	624	477	2	20
Struct & Imp WT	2	13,350	6,451	2,721	406	2,109	1,613	5	43
Struct & Imp TD	7	5,255	1,948	731	83	566	477	158	1,292
Struct & Imp Offices	15	3,208	1,800	420	47	289	179	33	440
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	14,191	6,857	2,892	431	2,242	1,714	6	45
Supply Mains	2	2,923	1,412	596	89	462	353	1	9
Power Generation Equip Othe	6	107	51	22	3	17	13	0	1
Pump Equip Electric	6	6,483	3,127	1,318	196	1,022	781	4	33
Pump Equip Diesel	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	95,455	46,124	19,454	2,902	15,082	11,531	38	305
Dist Reservoirs & Standpipe	5	11,924	3,656	1,371	155	1,062	895	521	4,262
Elevated Tanks & Standpipes	5	1,309	401	150	17	117	98	57	468
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	46,109	17,093	6,414	729	4,966	4,187	1,383	11,334
TD Mains 4 & Less "	4	1,439	533	200	23	155	131	43	354
TD Mains 6 to 8" "	4	30,963	11,478	4,307	489	3,335	2,811	929	7,611
TD Mains 10 to 16" "	3	18,011	8,213	3,465	517	2,685	2,053	117	960
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,728	0	0	0	0	0	0	1,728
Services	10	65,101	53,994	6,399	221	2,038	26	2,422	0
Meters Bronze Case	9	10,161	7,634	1,272	135	1,082	38	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	3,200	2,404	401	43	341	12	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	22,988	17,271	2,878	306	2,448	85	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	16,705	0	0	0	0	0	0	16,705
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	857	481	112	13	77	48	9	118
Comp & Periph Equip	15	12,002	6,732	1,572	175	1,080	670	125	1,647
Computer Software	15	11,036	6,190	1,446	161	993	616	115	1,514
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	12	7	2	0	1	1	0	2
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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)
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	658	369	86	10	59	37	7	90
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	2,284	1,104	466	69	361	276	1	7
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	4,275	2,398	560	62	385	239	44	587
Comm Equip Non-Telephone	15	620	348	81	9	56	35	6	85
Comm Equip Telephone	15	166	93	22	2	15	9	2	23
Misc Equipment	15	3,373	1,892	442	49	304	188	35	463
Other Tangible Property	15	336	189	44	5	30	19	3	46
Total Depreciation Expense		<u>411,073</u>	<u>212,587</u>	<u>60,829</u>	<u>7,495</u>	<u>44,143</u>	<u>29,718</u>	<u>6,068</u>	<u>50,192</u>
Amort-Other UP, DepClac, Cost of Removal	18	<u>1,657</u>	<u>795</u>	<u>247</u>	<u>31</u>	<u>184</u>	<u>129</u>	<u>26</u>	<u>245</u>
Taxes Other Than Income									
Utility Reg Assessment Fee	19	17,002	8,936	2,394	286	1,709	1,134	218	2,328
Property Taxes	18	157,066	75,376	23,418	2,937	17,403	12,267	2,450	23,199
FUTA	16	317	165	38	4	26	15	4	66
FICA	16	19,556	10,144	2,313	250	1,631	927	231	4,062
SUTA	16	815	423	96	10	68	39	10	169
Other Taxes & Licenses	15	4,542	2,547	595	66	409	253	47	623
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>199,298</u>	<u>97,590</u>	<u>28,855</u>	<u>3,554</u>	<u>21,246</u>	<u>14,635</u>	<u>2,959</u>	<u>30,446</u>
Income Taxes	18	<u>216,640</u>	<u>103,966</u>	<u>32,301</u>	<u>4,051</u>	<u>24,004</u>	<u>16,920</u>	<u>3,380</u>	<u>31,998</u>
Utility Income Available for Return	18	<u>656,467</u>	<u>315,039</u>	<u>97,879</u>	<u>12,276</u>	<u>72,737</u>	<u>51,270</u>	<u>10,241</u>	<u>96,960</u>
Total Cost of Service		<u>2,699,876</u>	<u>1,418,756</u>	<u>380,095</u>	<u>45,388</u>	<u>271,275</u>	<u>179,948</u>	<u>34,668</u>	<u>369,552</u>
Less: Other Water Revenues	19	<u>(54,043)</u>	<u>(54,043)</u>						
Revenue Contribution	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Water Revenues		<u>(54,043)</u>	<u>(54,043)</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>\$ 2,645,833</u>	<u>\$ 1,364,713</u>	<u>\$ 380,095</u>	<u>\$ 45,388</u>	<u>\$ 271,275</u>	<u>\$ 179,948</u>	<u>\$ 34,668</u>	<u>\$ 369,552</u>
Reallocation of Public Fire	20		<u>247,837</u>	<u>66,397</u>	<u>7,929</u>	<u>47,388</u>	<u>0</u>	<u>0</u>	<u>(369,552)</u>
Total		<u>\$ 2,645,833</u>	<u>\$ 1,612,551</u>	<u>\$ 446,493</u>	<u>\$ 53,316</u>	<u>\$ 318,663</u>	<u>\$ 179,948</u>	<u>\$ 34,668</u>	<u>\$ -</u>
		<u>\$ 54,043</u>	<u>\$ 54,043</u>						
		<u>\$ 2,699,876</u>	<u>\$ 1,666,594</u>						

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RATE BASE									
Organization	17	\$ 2,304	\$ 1,105	\$ 343	\$ 43	\$ 255	\$ 180	\$ 36	\$ 341
Franchises	17	5,083	2,438	757	95	563	396	79	752
Land & Ld Rights SS	2	9,981	4,823	2,034	303	1,577	1,206	4	32
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	511	247	104	16	81	62	0	2
Land & Ld Rights TD	7	142,406	52,790	19,809	2,250	15,337	12,930	4,272	35,003
Land & Land Rights AG	15	2,222	1,246	291	32	200	124	23	305
Struct & Imp SS	2	36,246	17,514	7,387	1,102	5,727	4,379	14	116
Struct & Imp P	6	228,732	110,340	46,501	6,931	36,071	27,562	137	1,167
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	819,039	395,760	166,920	24,899	129,408	98,940	328	2,621
Struct & Imp WT Nth Pkt (ST	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pkt 1	2	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pkt 3	2	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pkt (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	196,828	72,964	27,379	3,110	21,198	17,872	5,905	48,380
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	133,680	74,981	17,512	1,952	12,031	7,459	1,390	18,341
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	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	849,776	410,612	173,184	25,833	134,265	102,653	340	2,719
Supply Mains	2	182,694	88,278	37,233	5,554	28,866	22,069	73	585
Supply Mains Nth Pkt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Ctrl Pkt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Sth Pkt (STL)	2	0	0	0	0	0	0	0	0
Supply Mains Meramec Pkt (S	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	5,325	2,569	1,083	161	840	642	3	27
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	265,696	128,172	54,016	8,051	41,900	32,016	159	1,355
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 Pkt	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	12,673	6,113	2,576	384	1,999	1,527	8	65
WT Equip Non-Media	2	3,433,628	1,659,129	699,773	104,382	542,513	414,782	1,373	10,988

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Private	Public
								(9)	(10)
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	529,958	162,485	60,945	6,889	47,219	39,800	23,159	189,407
Elevated Tanks & Standpipes	5	58,162	17,832	6,689	756	5,182	4,368	2,542	20,787
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	3,073,928	1,139,505	427,583	48,568	331,062	279,113	92,218	755,572
TD Mains 4 & Less "	4	95,930	35,561	13,344	1,516	10,332	8,710	2,878	23,580
TD Mains 6 to 8" "	4	2,064,178	765,191	287,127	32,614	222,312	187,427	61,925	507,375
TD Mains 10 to 16" "	3	1,200,756	547,545	231,025	34,462	179,033	136,886	7,805	64,000
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	115,174	0	0	0	0	0	0	115,174
Services	10	2,113,656	1,753,066	207,772	7,186	66,157	845	78,628	0
Meters Bronze Case	9	418,151	314,157	52,353	5,561	44,533	1,547	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	131,677	98,929	16,486	1,751	14,024	487	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	946,004	710,733	118,440	12,582	100,749	3,500	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	870,044	0	0	0	0	0	0	870,044
Other P/E Intangible	15	6,121	3,433	802	89	551	342	64	840
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	21,417	12,013	2,806	313	1,928	1,195	223	2,938
Comp & Periph Equip	15	83,986	47,108	11,002	1,226	7,559	4,686	873	11,523
Computer Software	15	77,229	43,318	10,117	1,128	6,951	4,309	803	10,596
Comp Software Personal	15	1,498	840	196	22	135	84	16	205
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	181	101	24	3	16	10	2	25
Trans Equip Lt Duty Trks	15	90,153	50,567	11,810	1,316	8,114	5,031	938	12,369
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	1,902	1,067	249	28	171	106	20	261

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002, 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)
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	13,159	7,381	1,724	192	1,184	734	137	1,805
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	57,112	27,597	11,639	1,736	9,024	6,899	23	183
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	62,688	35,162	8,212	915	5,642	3,498	652	8,601
Comm Equip Non-Telephone	15	12,407	6,959	1,625	181	1,117	692	129	1,702
Comm Equip Telephone	15	2,483	1,393	325	36	223	139	26	341
Misc Equipment	15	67,456	37,836	8,837	985	6,071	3,764	702	9,255
Other Tangible Property	17	6,726	3,226	1,002	126	745	525	105	995
Total Utility Plant in Service		18,448,957	8,852,084	2,749,038	345,280	2,042,863	1,439,498	288,011	2,730,376
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(13,261)	(7,438)	(1,737)	(194)	(1,193)	(740)	(138)	(1,819)
Materials and Supplies	15	26,686	14,968	3,496	390	2,402	1,489	278	3,661
Prepayments	15	8,707	4,884	1,141	127	784	486	91	1,195
OPEB's Contributed to External Fund	16	52,902	27,440	6,258	677	4,412	2,508	624	10,988
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	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(1,189,311)	(570,513)	(177,207)	(22,240)	(131,657)	(92,766)	(18,553)	(176,018)
Pensions	16	(126,678)	(65,708)	(14,986)	(1,621)	(10,565)	(6,005)	(1,495)	(26,311)
Total Other Rate Base Elements		(1,240,955)	(596,366)	(183,036)	(22,861)	(135,818)	(95,028)	(19,194)	(188,305)
Total Original Cost Measure of Value		\$ 17,208,002	\$ 8,255,718	\$ 2,566,002	\$ 322,418	\$ 1,907,045	\$ 1,344,470	\$ 268,818	\$ 2,542,071

MISSOURI-AMERICAN WATER COMPANY

WARRENSBURG DISTRICT

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

PSC STAFF STUDY

Account (1)	Factor Ref. (2)	Cost of Service (3)	Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection		
								Private (9)	Public (10)	
T&D OP BASIS FOR FACTOR 11		101,084	47,696	13,629	1,509	10,684	6,866	2,325	18,368	(7.5)
FACTOR 11			0.4719	0.1348	0.0149	0.1057	0.0679	0.0230	0.1817	0.9999
T&D Mnt BASIS FOR FACTOR 12		18,650	7,885	1,150	93	764	24	152	8,581	0.0
FACTOR 12			0.4228	0.0617	0.0050	0.0410	0.0013	0.0082	0.4600	1.0000
A&G BASIS FOR FACTOR 15		538,415	302,635	70,687	7,855	48,528	30,079	5,596	74,000	(34.9)
FACTOR 15			0.5609	0.1310	0.0146	0.0900	0.0558	0.0104	0.1372	0.9999
LABOR BASIS FOR FACTOR 16		335,536	174,001	39,899	4,283	27,990	15,900	3,956	69,685	(21.7)
FACTOR 16			0.5187	0.1183	0.0128	0.0834	0.0474	0.0118	0.2077	1.0001
UPIS BASIS FOR FACTOR 17		18,434,844	8,845,314	2,746,935	345,016	2,041,301	1,438,397	287,791	2,728,287	(1,802.8)
FACTOR 17			0.4797	0.1490	0.0187	0.1107	0.0780	0.0156	0.1480	0.9997
RATE BASE BASIS FOR FACTOR 18		17,208,002	8,255,718	2,566,002	322,418	1,907,045	1,344,470	268,818	2,542,071	(1,459.9)
FACTOR 18			0.4799	0.1491	0.0187	0.1108	0.0781	0.0156	0.1477	0.9999
TOTAL COS BASIS FOR FACTOR 19		2,680,709	1,408,606	377,418	45,070	269,372	178,693	34,428	366,927	(195.6)
FACTOR 19			0.5256	0.1408	0.0168	0.1005	0.0667	0.0128	0.1369	1.0001
COS w/o Fire Factor 20		2,115,514	1,418,756	380,095 #	45,388 #	271,275 #	0			2,115,514
FACTOR 20			0.6706	0.1797	0.0215	0.1282	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	0.4580	0.2146	0.0360	0.1664	0.1193	0.0006	0.0050	0.9999
2	0.4832	0.2038	0.0304	0.1580	0.1208	0.0004	0.0032	0.9998
3	0.4560	0.1924	0.0287	0.1491	0.1140	0.0065	0.0533	1.0000
4	0.3707	0.1391	0.0158	0.1077	0.0908	0.0300	0.2458	0.9999
5	0.3066	0.1150	0.0130	0.0891	0.0751	0.0437	0.3574	0.9999
6	0.4824	0.2033	0.0303	0.1577	0.1205	0.0006	0.0051	0.9999
7	0.3707	0.1391	0.0158	0.1077	0.0908	0.0300	0.2458	0.9999
8	-	-	-	-	-	-	1.0000	1.0000
9	0.7513	0.1252	0.0133	0.1065	0.0037	-	-	1.0000
10	0.8294	0.0983	0.0034	0.0313	0.0004	0.0372	-	1.0000
11	0.4719	0.1348	0.0149	0.1057	0.0679	0.0230	0.1817	0.9999
12	0.4228	0.0617	0.0050	0.0410	0.0013	0.0082	0.4600	1.0000
13	0.8790	0.0885	0.0019	0.0217	0.0002	0.0088	-	1.0001
14	0.8868	0.0892	0.0019	0.0219	0.0002	-	-	1.0000
15	0.5609	0.1310	0.0146	0.0900	0.0558	0.0104	0.1372	0.9999
16	0.5187	0.1183	0.0128	0.0834	0.0474	0.0118	0.2077	1.0001
17	0.4797	0.1490	0.0187	0.1107	0.0780	0.0156	0.1480	0.9997
18	0.4799	0.1491	0.0187	0.1108	0.0781	0.0156	0.1477	0.9999
19	0.5256	0.1408	0.0168	0.1005	0.0667	0.0128	0.1369	1.0001
20	0.6706	0.1797	0.0215	0.1282	-	-	-	1.0000

			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	0
Labor & Exp Oper SS	2	4,517	2,842	1,658	0	0	0	0	16
Labor & Exp Oper SS	2	1,769	1,113	649	0	0	0	0	6
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		6,286	3,956	2,308	0	0	0	0	23
Misc Exp Oper SS	2	59,277	37,303	21,761	0	0	0	0	213
Misc Exp Oper SS	2	2	1	1	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	313	197	115	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	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	655	412	241	0	0	0	0	2
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	7	5	3	0	0	0	0	0
Misc Plant Maint SS	2	1,192	750	437	0	0	0	0	4
TOTAL SS EXPENSE - MAINTENANCE		61,447	38,668	22,557	0	0	0	0	221
TOTAL SS EXPENSE		67,733	42,624	24,865	0	0	0	0	244
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	1,183	741	431	5	0	0	0	7
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	17,219	17,123	0	0	0	0	0	96
Labor & Exp Oper Pump	6	67	42	24	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		18,469	17,905	455	5	0	0	0	104

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	3,870	2,423	1,409	15	0	0	0	22
TOTAL PUMPING EXPENSES - MAINTENANCE		3,870	2,423	1,409	15	0	0	0	22
TOTAL PUMPING EXPENSES		22,339	20,329	1,865	20	0	0	0	126
WATER TREATMENT									
Super & Eng Oper WT	2	0	0	0	0	0	0	0	0
Chemicals	1	29,393	29,228	0	0	0	0	0	165
Labor & Exp Oper WT	2	27,050	17,022	9,930	0	0	0	0	97
Labor & Exp Oper WT	2	8,044	5,062	2,953	0	0	0	0	29
Misc Exp Oper WT	2	27,482	17,294	10,089	0	0	0	0	99
Misc Exp Oper WT	1	598	595	0	0	0	0	0	3
Misc Exp Oper WT	2	1,871	1,177	687	0	0	0	0	7
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		94,437	70,379	23,658	0	0	0	0	400
Super & Eng Maint WT	2	883	556	324	0	0	0	0	3
Struct & Improve Maint WT	2	285	179	105	0	0	0	0	1
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	9,422	5,929	3,459	0	0	0	0	34
WT Equip Maint WT	2	3,245	2,042	1,191	0	0	0	0	12
TOTAL WT EXPENSE - MAINTENANCE		13,836	8,707	5,079	0	0	0	0	50
TOTAL WT EXPENSE		108,272	79,085	28,737	0	0	0	0	450
TRANSMISSION AND DISTRIBUTION EXPENSES									
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0
Storage Facility Exp	5	178	36	0	71	0	0	0	72
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp	7	72,900	17,554	0	35,247	0	0	0	20,106
TD Lines Exp	7	1,568	378	0	758	0	0	0	432
Meter Expense	9	24,150	0	0	0	24,150	0	0	0
Meter Expense	9	63	0	0	0	63	0	0	0
Customer Install Exp	10	2,224	0	0	0	0	2,142	0	83
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	15,513	2,757	0	5,537	3,715	329	0	3,176

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
Misc Exp Oper TD	11	39,859	7,083	0	14,226	9,546	845	0	8,159
Misc Exp Oper TD	11	15,526	2,759	0	5,541	3,718	329	0	3,178
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		171,982	30,566	0	61,380	41,193	3,645	0	35,205
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	4,095	0	0	0	0	3,942	0	152
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD	9	5,974	0	0	0	5,974	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	8,581	0	0	0	0	0	0	8,581
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD	12	73,207	0	0	0	23,448	15,483	0	34,276
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		91,857	0	0	0	29,423	19,426	0	43,009
TOTAL T & D EXPENSE		263,840	30,566	0	61,380	70,616	23,070	0	78,215
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	30,279	0	0	0	0	0	30,279	0
Meter Reading Exp CA	14	212	0	0	0	0	0	212	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA	13	2,562	0	0	0	0	0	2,539	23
Cust Rec & Collection CA	13	49,561	0	0	0	0	0	49,125	436
Uncollectible Accts	13	26,529	0	0	0	0	0	26,295	233
Misc Cust Accts Exp CA	13	4,238	0	0	0	0	0	4,200	37
Misc Cust Accts Exp CA	13	1,475	0	0	0	0	0	1,462	13
Misc Cust Accts Exp CA	13	9,588	0	0	0	0	0	9,503	84
Cust Serv & Info Exp CA	13	(1)	0	0	0	0	0	(1)	(0)
TOTAL CUSTOMER ACCOUNTING EXPENSE		124,441	0	0	0	0	0	123,614	827

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	43,382	10,108	4,460	4,937	5,679	1,857	9,943	6,403
Other Supplies & Exp AG	15	2,466	575	254	281	323	106	565	364
Other Supplies & Exp AG	15	0	0	0	0	0	0	0	0
Other Supplies & Exp AG	15	27,525	6,413	2,830	3,132	3,603	1,178	6,309	4,063
Mgmt Fees-Coporate/Shared Service Center	15	104,878	24,437	10,781	11,935	13,729	4,489	24,038	15,480
Mgmt Fees-Call Center	13	70,734	0	0	0	0	0	70,112	622
Mgmt Fees-Belleville Lab	2	31,037	19,532	11,394	0	0	0	0	112
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	113,300	26,399	11,647	12,894	14,831	4,849	25,968	16,723
Outside Services AG	15	7,876	1,835	810	896	1,031	337	1,805	1,163
Outside Services AG	15	4,977	1,160	512	566	651	213	1,141	735
Property Insurance	15	(463)	(108)	(48)	(53)	(61)	(20)	(106)	(68)
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	0	0	0	0	0	0	0	0
Injuries & Damages	16	49,341	8,714	3,108	6,799	9,335	3,523	7,036	10,830
Employee Pension & Benefits	16	87,696	15,487	5,525	12,084	16,592	6,261	12,505	19,249
Employee Pension & Benefits	16	36,624	6,468	2,307	5,047	6,929	2,615	5,223	8,039
Employee Pension & Benefits	16	13,014	2,298	820	1,793	2,462	929	1,856	2,857
Reg Commision Exp	15	2,165	504	223	246	283	93	496	320
Rents AG	15	4,897	1,141	503	557	641	210	1,122	723
Goodwill Advertising Exp	15	0	0	0	0	0	0	0	0
Misc Exp AG	15	25,318	5,899	2,603	2,881	3,314	1,084	5,803	3,737
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		624,768	130,861	57,728	63,997	79,343	27,723	173,817	91,350
General Plant Maint AG	15	3,869	902	398	440	506	166	887	571
General Plant Maint AG	15	(520)	(121)	(53)	(59)	(68)	(22)	(119)	(77)
TOTAL A & G EXPENSE - MAINTENANCE		3,349	780	344	381	438	143	768	494
TOTAL A & G EXPENSE		628,117	131,642	58,072	64,378	79,782	27,866	174,584	91,845
Total Operation & Maintenance Expenses		1,214,741	304,246	113,539	125,778	150,398	50,937	298,198	171,706

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
DEPRECIATION EXPENSE									
Struct & Imp SS	2	888	559	326	0	0	0	0	3
Struct & Imp P	6	3,957	2,478	1,441	15	0	0	0	23
Struct & Imp WT	2	13,350	8,401	4,901	0	0	0	0	48
Struct & Imp TD	7	5,255	1,265	0	2,541	0	0	0	1,449
Struct & Imp Offices	15	3,208	748	330	365	420	137	735	474
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	14,191	8,931	5,210	0	0	0	0	51
Supply Mains	2	2,923	1,840	1,073	0	0	0	0	11
Power Generation Equip Othe	6	107	67	39	0	0	0	0	1
Pump Equip Electric	6	6,483	4,060	2,361	25	0	0	0	37
Pump Equip Diesel	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	95,455	60,070	35,041	0	0	0	0	344
Dist Reservoirs & Standpipe	5	11,924	2,374	0	4,767	0	0	0	4,783
Elevated Tanks & Standpipes	5	1,309	261	0	523	0	0	0	525
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	46,109	11,103	0	22,294	0	0	0	12,717
TD Mains 4 & Less "	4	1,439	346	0	696	0	0	0	397
TD Mains 6 to 8" "	4	30,963	7,456	0	14,970	0	0	0	8,540
TD Mains 10 to 16" "	3	18,011	10,695	6,239	0	0	0	0	1,077
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
Fire Mains	8	1,728	0	0	0	0	0	0	1,728
Services	10	65,101	0	0	0	0	62,679	0	2,422
Meters Bronze Case	9	10,161	0	0	0	10,161	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	3,200	0	0	0	3,200	0	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	22,988	0	0	0	22,988	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	16,705	0	0	0	0	0	0	16,705
Other P/E Intangible	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	857	200	88	97	112	37	196	126
Comp & Periph Equip	15	12,002	2,796	1,234	1,366	1,571	514	2,751	1,771
Computer Software	15	11,036	2,571	1,134	1,256	1,445	472	2,529	1,629
Comp Software Personal	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	12	3	1	1	2	1	3	2
Trans Equip Lt Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	0	0	0	0	0	0	0	0

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
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	658	153	68	75	86	28	151	97
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	2,284	1,438	839	0	0	0	0	8
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	4,275	996	440	487	560	183	980	631
Comm Equip Non-Telephone	15	620	145	64	71	81	27	142	92
Comm Equip Telephone	15	166	39	17	19	22	7	38	24
Misc Equipment	15	3,373	786	347	384	441	144	773	498
Other Tangible Property	15	336	78	35	38	44	14	77	50
Total Depreciation Expense		<u>411,073</u>	<u>129,857</u>	<u>61,226</u>	<u>49,990</u>	<u>41,132</u>	<u>64,243</u>	<u>8,376</u>	<u>56,261</u>
Amort-Other UP	18	1,657	542	238	269	141	185	11	271
Taxes Other Than Income									
Utility Reg Assessment Fee	19	17,002	4,920	2,057	2,198	1,797	1,472	2,011	2,547
Property Taxes	18	157,066	51,345	22,539	25,539	13,335	17,560	1,084	25,665
FUTA	16	317	56	20	44	60	23	45	70
FICA	16	19,556	3,454	1,232	2,695	3,700	1,396	2,789	4,292
SUTA	16	815	144	51	112	154	58	116	179
Other Taxes & Licenses	15	4,542	1,058	467	517	595	194	1,041	670
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>199,298</u>	<u>60,977</u>	<u>26,366</u>	<u>31,105</u>	<u>19,641</u>	<u>20,704</u>	<u>7,086</u>	<u>33,423</u>
Income Taxes	18	216,640	70,820	31,088	35,226	18,393	24,220	1,495	35,399
Utility Income Available for Return	18	656,467	214,599	94,203	106,742	55,734	73,393	4,530	107,267
Total Cost of Service		<u>2,699,876</u>	<u>781,040</u>	<u>326,660</u>	<u>349,110</u>	<u>285,438</u>	<u>233,682</u>	<u>319,696</u>	<u>404,326</u>
Less: Other Water Revenues	19	0	0	0	0	0	0	0	0
Billing and Collecting Services	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		<u>0</u>	<u>0</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>2,699,876</u>	<u>781,040</u>	<u>326,660</u>	<u>349,110</u>	<u>285,438</u>	<u>233,682</u>	<u>319,696</u>	<u>404,326</u>
Reallocation of Public Fire	20	0	198,128	82,864	88,559	0	0	0	(369,552)
Total		<u>\$ 2,699,876</u>	<u>\$ 979,168</u>	<u>\$ 409,525</u>	<u>\$ 437,669</u>	<u>\$ 285,438</u>	<u>\$ 233,682</u>	<u>\$ 319,696</u>	<u>\$ 34,774</u>
			840,538			8,162	7,097	83,361	
			1,165			34.97	32.93		
Other Water Revenues		(54,043)	(54,043)			2.91	2.74	3.84	
		<u>\$ 2,645,833</u>	<u>\$ 925,125</u>					9.49	

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
RATE BASE									
Organization	17	2,304	752	330	375	196	257	17	377
Franchises	17	5,083	1,660	728	826	433	568	37	832
Land & Ld Rights SS	2	9,981	6,281	3,664	0	0	0	0	36
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	511	322	188	0	0	0	0	2
Land & Ld Rights TD	7	142,406	34,291	0	68,853	0	0	0	39,276
Land & Land Rights AG	15	2,222	518	228	253	291	95	509	328
Struct & Imp SS	2	36,246	22,810	13,306	0	0	0	0	130
Struct & Imp P	6	228,732	143,233	83,304	874	0	0	0	1,322
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	819,039	515,421	300,669	0	0	0	0	2,949
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	196,828	47,396	0	95,166	0	0	0	54,285
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp Offices	15	133,680	31,147	13,742	15,213	17,499	5,722	30,639	19,731
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	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	849,776	534,764	311,953	0	0	0	0	3,059
Supply Mains	2	182,694	114,969	67,067	0	0	0	0	658
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	5,325	3,335	1,939	20	0	0	0	31
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	265,696	166,379	96,766	1,015	0	0	0	1,535
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	12,673	7,936	4,616	48	0	0	0	73
WT Equip Non-Media	2	3,433,628	2,160,782	1,260,485	0	0	0	0	12,361

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
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	0	0	0	0	0	0	0	0
Dist Reservoirs & Standpipe	5	529,958	105,515	0	211,877	0	0	0	212,566
Elevated Tanks & Standpipes	5	58,162	11,580	0	23,253	0	0	0	23,329
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	3,073,928	740,202	0	1,486,244	0	0	0	847,789
TD Mains 4 & Less "	4	95,930	23,100	0	46,382	0	0	0	26,457
TD Mains 6 to 8" "	4	2,064,178	497,054	0	998,030	0	0	0	569,300
TD Mains 10 to 16" "	3	1,200,756	713,009	415,942	0	0	0	0	71,805
TD Mains 18 & Grtr "	3	0	0	0	0	0	0	0	0
TD Mains AC 4 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	0	0	0	0	0	0	0	0
TD Mains CI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains CI 16 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 6-8 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains DI 12 (STL) "	3	0	0	0	0	0	0	0	0
TD Mains DI 16 & >(STL)	3	0	0	0	0	0	0	0	0
TD Mains Galve 1 (STL) "	4	0	0	0	0	0	0	0	0
TD Mains LJ 20 (STL) "	3	0	0	0	0	0	0	0	0
Fire Mains	8	115,174	0	0	0	0	0	0	115,174
Services	10	2,113,656	0	0	0	0	2,035,028	0	78,628
Meters Bronze Case	9	418,151	0	0	0	418,151	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	131,677	0	0	0	131,677	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	946,004	0	0	0	946,004	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	870,044	0	0	0	0	0	0	870,044
Other P/E Intangible	15	6,121	1,426	629	697	801	262	1,403	903
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	21,417	4,990	2,202	2,437	2,803	917	4,909	3,161
Comp & Periph Equip	15	83,986	19,569	8,634	9,558	10,994	3,595	19,250	12,396
Computer Software	15	77,229	17,994	7,939	8,789	10,109	3,305	17,701	11,399
Comp Software Personal	15	1,498	349	154	170	196	64	343	221
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	181	42	19	21	24	8	41	27
Trans Equip Lt Duty Trks	15	90,153	21,006	9,268	10,259	11,801	3,859	20,663	13,307
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	1,902	443	196	216	249	81	436	281

			Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
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	13,159	3,066	1,353	1,498	1,723	563	3,016	1,942
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	57,112	35,941	20,966	0	0	0	0	206
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	62,688	14,606	6,444	7,134	8,206	2,683	14,368	9,253
Comm Equip Non-Telephone	15	12,407	2,891	1,275	1,412	1,624	531	2,844	1,831
Comm Equip Telephone	15	2,483	578	255	283	325	106	569	366
Misc Equipment	15	67,456	15,717	6,934	7,676	8,830	2,887	15,461	9,956
Other Tangible Property	17	6,726	2,196	963	1,094	573	751	48	1,100
Total Utility Plant in Service		<u>18,448,957</u>	<u>6,023,270</u>	<u>2,642,158</u>	<u>2,999,673</u>	<u>1,572,509</u>	<u>2,061,282</u>	<u>132,254</u>	<u>3,018,427</u>
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15	(13,261)	(3,090)	(1,363)	(1,509)	(1,736)	(568)	(3,039)	(1,957)
Materials and Supplies	15	26,686	6,218	2,743	3,037	3,493	1,142	6,116	3,939
Prepayments	15	8,707	2,029	895	991	1,140	373	1,996	1,285
OPEB's Contributed to External Fund	16	52,902	9,343	3,333	7,290	10,009	3,777	7,544	11,612
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	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(1,189,311)	(388,310)	(170,309)	(193,382)	(101,329)	(132,846)	(8,563)	(194,571)
Pensions	16	(126,678)	(22,371)	(7,981)	(17,456)	(23,968)	(9,045)	(18,064)	(27,806)
Total Other Rate Base Elements		<u>(1,240,955)</u>	<u>(396,182)</u>	<u>(172,682)</u>	<u>(201,030)</u>	<u>(112,391)</u>	<u>(137,166)</u>	<u>(14,011)</u>	<u>(207,498)</u>
Total Original Cost Measure of Value		<u>\$ 17,208,002</u>	<u>\$ 5,627,087</u>	<u>\$ 2,469,476</u>	<u>\$ 2,798,643</u>	<u>\$ 1,460,118</u>	<u>\$ 1,924,116</u>	<u>\$ 118,243</u>	<u>\$ 2,810,929</u>

		Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
T&D OP BASIS FOR FACTOR 11	101,084	17,967	0	36,077	24,213	2,142	0	20,693
FACTOR 11		0.1777	0.0000	0.3570	0.2395	0.0212	0.0000	0.2047
T&D Mnt BASIS FOR FACTOR 12	18,650	0	0	0	5,974	3,942	0	8,733
FACTOR 12		0.0000	0.0000	0.0000	0.3203	0.2115	0.0000	0.4683
A&G BASIS FOR FACTOR 15	539,415	125,659	55,467	61,400	70,616	23,070	123,614	79,597
FACTOR 15		0.2330	0.1028	0.1138	0.1309	0.0428	0.2292	0.1476
LABOR BASIS FOR FACTOR 16	335,536	59,283	21,147	46,237	63,473	23,919	47,848	73,641
FACTOR 16		0.1767	0.0630	0.1378	0.1892	0.0714	0.1426	0.2195
UPIS BASIS FOR FACTOR 17	18,434,844	6,018,662	2,640,137	2,997,378	1,571,306	2,059,706	132,152	3,016,119
FACTOR 17		0.3265	0.1432	0.1626	0.0852	0.1117	0.0072	0.1636
RATE BASE BASIS FOR FACTOR 18	17,208,002	5,627,087	2,469,476	2,798,643	1,460,118	1,924,116	118,243	2,810,929
FACTOR 18		0.3269	0.1435	0.1626	0.0849	0.1118	0.0069	0.1634
TOTAL COS BASIS FOR FACTOR 19	2,680,709	775,616	324,381	346,665	283,357	232,117	317,188	401,459
FACTOR 19		0.2894	0.1210	0.1293	0.1057	0.0866	0.1183	0.1498
COS w/o Fire Factor 20	1,456,811	781,040	326,660	349,110				
FACTOR 20		0.5361	0.2242	0.2396				

	2	4	6	8	10	12	14
	Base	Max Day	Max Hour	Meters	Services	Billing & Collecting	Fire Service
1	0.9944	-	-	-	-	-	0.0056
2	0.6293	0.3671	-	-	-	-	0.0036
3	0.5938	0.3464	-	-	-	-	0.0598
4	0.2408	-	0.4835	-	-	-	0.2758
5	0.1991	-	0.3998	-	-	-	0.4011
6	0.6262	0.3642	0.0038	-	-	-	0.0058
7	0.2408	-	0.4835	-	-	-	0.2758
8	-	-	-	-	-	-	1.0000
9	-	-	-	1.0000	-	-	-
10	-	-	-	-	0.9628	-	0.0372
11	0.1777	-	0.3569	0.2395	0.0212	-	0.2047
12	-	-	-	0.3203	0.2115	-	0.4682
13	-	-	-	-	-	0.9912	0.0088
14	-	-	-	-	-	1.0000	-
15	0.2330	0.1028	0.1138	0.1309	0.0428	0.2292	0.1476
16	0.1766	0.0630	0.1378	0.1892	0.0714	0.1426	0.2195
17	0.3265	0.1432	0.1626	0.0852	0.1117	0.0072	0.1636
18	0.3269	0.1435	0.1626	0.0849	0.1118	0.0069	0.1634
19	0.2894	0.1210	0.1293	0.1057	0.0866	0.1183	0.1498
20	0.5361	0.2242	0.2396				

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 (1)	Average Daily Consumption, Thousand Gallons (2)	Allocation Factor (3)
Residential	1,060.7	0.4580
Commercial	497.1	0.2146
Industrial	83.3	0.0360
Other Public Authority	385.4	0.1664
Sales for Resale	276.2	0.1193
Private Fire Protection	1.4	0.0006
Public Fire Protection	11.6	0.0050
Total	<u>2,315.8</u>	<u>0.9999</u>

FACTOR 2.

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

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

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.6329	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.3671	
Residential	0.4580	0.2898	0.5270	0.1934	0.4832
Commercial	0.2146	0.1358	0.1852	0.0680	0.2038
Industrial	0.0360	0.0228	0.0207	0.0076	0.0304
Other Public Authority	0.1664	0.1053	0.1436	0.0527	0.1580
Sales for Resale	0.1193	0.0755	0.1235	0.0453	0.1208
Private Fire Protection	0.0006	0.0004			0.0004
Public Fire Protection	0.0050	0.0032			0.0032
Total	<u>0.9999</u>	<u>0.6328</u>	<u>1.0000</u>	<u>0.3670</u>	<u>0.9998</u>

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

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

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

Customer Classification	Average Daily Consumption, Thousand Gal.	Maximum Day Extra Capacity		
		Factor*	Rate of Flow, Thousand Gal. Per Day	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	1,061	1.00	1,061	0.5270
Commercial	497	0.75	373	0.1852
Industrial	83	0.50	42	0.0207
Other Public Authority	385	0.75	289	0.1436
Sales for Resale	276	0.90	249	0.1235
Total	<u>2,303</u>		<u>2,013</u>	<u>1.0000</u>

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 2006 (see Schedule D and DR#110).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6329
Maximum Day Extra Capacity	<u>0.58</u>	<u>0.3671</u>
Total	<u>1.58</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

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

FACTOR 3.

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

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 0.5972	(4)	(5)=(4) X 0.3464	(6)	(7)=(6) X 0.0564	(8)=(3)+(5)+(7)
Residential	0.4580	0.2734	0.5270	0.1826			0.4560
Commercial	0.2146	0.1282	0.1852	0.0642			0.1924
Industrial	0.0360	0.0215	0.0207	0.0072			0.0287
Other Public Authority	0.1664	0.0994	0.1436	0.0497			0.1491
Sales for Resale	0.1193	0.0712	0.1235	0.0428			0.1140
Private Fire Protection	0.0006	0.0004			0.1089	0.0061	0.0065
Public Fire Protection	0.0050	0.0030			0.8911	0.0503	0.0533
Total	0.9999	0.5971	1.0000	0.3465	1.0000	0.0564	1.0000

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

FACTOR 3.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum day ratio of 1.58 and the average daily system sendout for 2006 of 2.54 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	2,540,000	0.5972
Maximum Day			
Extra Capacity	<u>0.58</u>	<u>1,473,200</u>	<u>0.3464</u>
Subtotal	<u>1.58</u>	4,013,200	0.9436
Fire Protection		<u>240,000</u>	<u>0.0564</u>
Total		<u>4,253,200</u>	<u>1.0000</u>

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

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

FACTOR 4.

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

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 0.2421	(5)	(6)=(5) X 0.4835	(7)	(8)=(7) X 0.2745	(9)=(4)+(6)+(8)
Residential	44.2	0.4580	0.1108	0.5378	0.2599			0.3707
Commercial	20.7	0.2146	0.0520	0.1801	0.0871			0.1391
Industrial	3.5	0.0360	0.0087	0.0146	0.0071			0.0158
Other Public Authority	16.1	0.1664	0.0403	0.1394	0.0674			0.1077
Sales for Resale	11.5	0.1193	0.0289	0.1280	0.0619			0.0908
Private Fire Protection	0.1	0.0006	0.0001			0.1089	0.0299	0.0300
Public Fire Protection	0.5	0.0050	0.0012			0.8911	0.2446	0.2458
Total	96.5	0.9999	0.2420	0.9999	0.4834	1.0000	0.2745	0.9999

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 4.

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

The weighting of the factors is based on the potential demand of general and fire protection service. The bases for the potential demand of general service are the maximum hour ratio of 3.00 and the average daily system sendout for 2006 of 2.70 MGD. The system demand for fire protection is 2000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,764	0.2421
Maximum Hour			
Extra Capacity	2.00	3,523	0.4835
Subtotal	3.00	5,287	0.7256
Fire Protection		2,000	0.2745
Total		7,287	1.0001

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	44.2	3.5	154.7	0.5378
Commercial	20.7	2.5	51.8	0.1801
Industrial	3.5	1.2	4.2	0.0146
Other Public Authority	16.1	2.5	40.1	0.1394
Sales for Resale	11.5	3.2	36.8	0.1280
Total	96.0		287.6	0.9999

* 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
WARRENSBURG DISTRICT
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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 0.2002	(5)	(6)=(5) X 0.3998	(7)	(8)=(7) X 0.4000	(9)=(4)+(6)+(8)
Residential	44.2	0.4580	0.0917	0.5378	0.2149			0.3066
Commercial	20.7	0.2146	0.0430	0.1801	0.0720			0.1150
Industrial	3.5	0.0360	0.0072	0.0146	0.0058			0.0130
Other Public Authority	16.1	0.1664	0.0334	0.1394	0.0557			0.0891
Sales for Resale	11.5	0.1193	0.0239	0.1280	0.0512			0.0751
Private Fire Protection	0.1	0.0006	0.0001			0.1089	0.0436	0.0437
Public Fire Protection	0.5	0.0050	0.0010			0.8911	0.3564	0.3574
Total	96.5	0.9999	0.2003	0.9999	0.3996	1.0000	0.4000	0.9999

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

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

FACTOR 5. Continued

ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{2,000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{600,000 \text{ Gallons}} = 0.4000$$

$$\text{General Service Weight} : \quad 1.0000 \quad - \quad 0.4000 \quad = \quad 0.6000$$

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	33.36	0.2002
Extra Capacity Maximum Hour	<u>2.00</u>	<u>66.64</u>	<u>0.3998</u>
Total	<u><u>3.00</u></u>	<u><u>100.00</u></u>	<u><u>0.6000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 0.9921	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0079	(8)=(3)+ (5)+(7)
Residential	0.4832	0.4793	0.4559	0.0000	0.3706	0.0030	0.4823
Commercial	0.2038	0.2022	0.1924	0.0000	0.1391	0.0011	0.2033
Industrial	0.0304	0.0302	0.0287	0.0000	0.0158	0.0001	0.0303
Other Public Authority	0.1580	0.1568	0.1491	0.0000	0.1077	0.0009	0.1577
Sales for Resale	0.1208	0.1198	0.1140	0.0000	0.0908	0.0007	0.1205
Private Fire Protection	0.0004	0.0004	0.0065	0.0000	0.0300	0.0002	0.0006
Public Fire Protection	0.0032	0.0032	0.0533	0.0000	0.2458	0.0019	0.0051
Total	0.9998	0.9919	0.9999	0.0000	0.9998	0.0079	0.9998

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

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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
	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	0.4560	0.0000	0.3707	0.3707	0.3707
Commercial	0.1924	0.0000	0.1391	0.1391	0.1391
Industrial	0.0287	0.0000	0.0158	0.0158	0.0158
Other Public Authority	0.1491	0.0000	0.1077	0.1077	0.1077
Sales for Resale	0.1140	0.0000	0.0908	0.0908	0.0908
Private Fire Protection	0.0065	0.0000	0.0300	0.0300	0.0300
Public Fire Protection	0.0533	0.0000	0.2458	0.2458	0.2458
Total	1.0000	0.0000	0.9999	0.9999	0.9999

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

	Total Footage of Mains	Weight
Transmission Mains	95,346	0.0000
Distribution Mains	404,280	1.0000
Total	499,626	1.0000

ALL ASSIGNED TO MAX HOUR NO FUNCTIONALIZATION OF MAINS
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**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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 <u> </u> (1)	Allocation Factor <u> </u> (3)
Public Fire Protection	<u>1.0000</u>
Total	<u><u>1.0000</u></u>

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 <u> </u> (1)	5/8" Dollar Equivalents <u> </u> (2)	Allocation Factor <u> </u> (3)
Residential	6,132	0.7513
Commercial	1,022	0.1252
Industrial	109	0.0133
Other Public Authority	869	0.1065
Sales for Resale	30	0.0037
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>8,162</u></u>	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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.

<u>Customer Classification</u>	<u>3/4" Dollar Equivalents</u>	<u>Allocation Factor</u>
(1)	(2)	(3)
Residential	6,113	0.8294
Commercial	724	0.0983
Industrial	25	0.0034
Other Public Authority	231	0.0313
Sales for Resale	3	0.0004
Private Fire Protection	<u>274</u>	<u>0.0372</u>
Total	<u><u>7,371</u></u>	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	\$ 47,696	0.4719
Commercial	13,629	0.1348
Industrial	1,509	0.0149
Other Public Authority	10,684	0.1057
Sales for Resale	6,866	0.0679
Private Fire Protection	2,325	0.0230
Public Fire Protection	18,368	0.1817
Total	101,077	1.0000

FACTOR 12.

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 7,885	0.4228
Commercial	1,150	0.0617
Industrial	93	0.0050
Other Public Authority	764	0.0410
Sales for Resale	24	0.0013
Private Fire Protection	152	0.0082
Public Fire Protection	8,581	0.4601
Total	\$18,650	1.0000

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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	6,107	0.8790
Commercial	614	0.0885
Industrial	13	0.0019
Other Public Authority	151	0.0217
Sales for Resale	1	0.0002
Private Fire Protection	61	0.0088
Public Fire Protection	0	0.0000
Total	6,947	1.0001

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	6,107	0.8868
Commercial	614	0.0892
Industrial	13	0.0019
Other Public Authority	151	0.0219
Sales for Resale	1	0.0002
Total	6,886	1.0000

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG 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.

<u>Customer Classification</u> (1)	<u>Operation & Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$302,635	0.5611
Commercial	70,687	0.1311
Industrial	7,855	0.0146
Other Public Authority	48,528	0.0900
Sales for Resale	30,079	0.0558
Private Fire Protection	5,596	0.0104
Public Fire Protection	74,000	0.1372
Total	<u>\$539,380</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY**

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

FACTOR 16.

ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification (1)	Direct Labor Expense (2)	Allocation Factor (3)
Residential	\$174,001	0.5186
Commercial	39,699	0.1183
Industrial	4,283	0.0128
Other Public Authority	27,990	0.0834
Sales for Resale	15,900	0.0474
Private Fire Protection	3,956	0.0118
Public Fire Protection	69,685	0.2077
Total	<u>\$335,514</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 (1)	Original Cost Less Depreciation (2)	Allocation Factor (3)
Residential	\$8,845,314	0.4799
Commercial	2,746,935	0.1490
Industrial	345,016	0.0187
Other Public Authority	2,041,301	0.1107
Sales for Resale	1,438,397	0.0780
Private Fire Protection	287,791	0.0156
Public Fire Protection	2,728,287	0.1480
Total	<u>\$18,433,041</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
WARRENSBURG DISTRICT
PSC STAFF STUDY**

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

FACTOR 18.

ALLOCATION OF INCOME TAXES AND INCOME AVAILABLE FOR RETURN.

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

Customer Classification (1)	Original Cost Measure of Value (2)	Allocation Factor (3)
Residential	\$8,255,718	0.4798
Commercial	2,566,002	0.1491
Industrial	322,418	0.0187
Other Public Authority	1,907,045	0.1108
Sales for Resale	1,344,470	0.0781
Private Fire Protection	268,818	0.0156
Public Fire Protection	<u>2,542,071</u>	<u>0.1477</u>
Total	<u><u>\$17,206,542</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 (1)	Total Cost of Service (2)	Allocation Factor (3)
Residential	\$1,408,606	0.5255
Commercial	377,418	0.1408
Industrial	45,070	0.0168
Other Public Authority	269,372	0.1005
Sales for Resale	178,693	0.0667
Private Fire Protection	34,428	0.0128
Public Fire Protection	<u>366,927</u>	<u>0.1369</u>
Total	<u><u>\$2,680,513</u></u>	<u><u>1.0000</u></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	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	6,082.84	6,082.84	424.53	424.53	1.00	1.00	83.20	83.20	0.00	0.00	6,591.57	6,591.57
3/4	1.3	0.01	0.02	7.13	9.26	0.00	0.00	2.00	2.60	0.00	0.00	9.13	11.88
1	1.7	20.33	34.55	78.83	134.00	2.99	5.08	6.00	10.20	0.00	0.00	108.14	183.83
1-1/2	3.5	0.00	0.00	28.52	99.81	1.00	3.50	5.00	17.50	0.00	0.00	34.52	120.81
2	4.3	3.36	14.44	73.46	315.87	5.00	21.50	34.33	147.63	0.17	0.72	116.32	500.16
3	19.0	0.00	0.00	2.03	38.63	1.00	19.00	6.00	114.00	0.00	0.00	9.03	171.63
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	0.00	0.00	0.00	0.00	1.00	112.90	0.00	0.00	1.00	112.90
Total		<u>6,106.54</u>	<u>6,131.85</u>	<u>614.49</u>	<u>1,022.11</u>	<u>12.99</u>	<u>108.68</u>	<u>150.53</u>	<u>868.93</u>	<u>1.17</u>	<u>30.02</u>	<u>6,885.71</u>	<u>8,161.58</u>

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

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (10)=(2)X(9)	Number of Services	Weighting (12)=(2)X(11)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	6,082.85	6,082.85	431.66	431.66	1.00	1.00	85.19	85.19	0.00	0.00	0.00	0.00	6,600.71	6,600.71
1	1.17	20.33	23.78	78.83	92.23	2.99	3.49	6.00	7.02	0.00	0.00	0.00	0.00	108.14	126.52
1-1/2	1.58	0.00	0.00	28.52	45.06	1.00	1.58	5.00	7.90	0.00	0.00	0.00	0.00	34.52	54.54
2	2.04	3.36	6.85	73.46	149.86	5.00	10.20	34.33	70.04	0.17	0.34	2.00	4.08	118.32	241.37
3	2.73	0.00	0.00	2.03	5.55	1.00	2.73	6.00	16.38	0.00	0.00	1.00	2.73	10.03	27.39
4	2.88	0.00	0.00	0.00	0.00	2.00	5.76	13.00	37.44	1.00	2.88	11.00	31.68	27.00	77.76
6	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00	114.48	27.00	114.48
8	6.98	0.00	0.00	0.00	0.00	0.00	0.00	1.00	6.98	0.00	0.00	16.00	111.68	17.00	118.66
10	9.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	9.50	1.00	9.50
12	12.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>6,106.54</u>	<u>6,113.49</u>	<u>614.49</u>	<u>724.35</u>	<u>12.99</u>	<u>24.76</u>	<u>150.53</u>	<u>230.95</u>	<u>1.17</u>	<u>3.22</u>	<u>58.00</u>	<u>274.15</u>	<u>6,943.71</u>	<u>7,370.92</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	2	8	
3 -inch	9.00	0	0	
4 -inch	16.00	11	176	
6 -inch	36.00	27	972	
8 -inch	64.00	16	1,024	
10 -inch	100.00	1	100	
12 -inch	144.00	0	0	
Private Hydrants	32.75	4	131	
Total Private Fire Protection		61	2,411	0.1089
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
6" Valve	2- 2-1/2" & 1- 4.5"	32.75	0	0
6" Valve	2- 2-1/2" & 1- 4"	28.50	692	19,722
Total Public Fire Protection		692	19,722	0.8911
Total Fire Protection		753	22,133	1.0000

Missouri-American Water Company
Rate Making Income Statement-Cedar Hill Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	187,586
2	Other Operating Revenues *	\$	240
3	Total Operating Revenues	\$	187,826
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Operating Expense-Source of Supply	\$ 731
2 Operating Expense-Pumping	\$ 8,355
3 Operating Expense-Water & Treatment	\$ 20,454
4 Operating Expense-Transmission & Distribution	\$ 2,377
5 Customer Accounts	\$ 5,288
6 Administration & General - Salaries	\$ 184,273
7 Regulatory Commission Expense	\$ -
8 Miscellaneous General Expenses	\$ -
9 Sub-Total Operating Expenses	\$ 221,478
10 Taxes Other Than Income	\$ 4,245
11 State & Federal Income Taxes	\$ 5,887
12 Sub-Total Taxes	\$ 10,132
13 Depreciation Expense	\$ 17,233
14 Amortization Expense	\$ -
15 Sub-Total Depreciation/Amortization	\$ 17,233
16 Return on Rate Base	\$ (3,572)
17 Total Cost of Service	\$ 245,271
18 Overall Revenue Increase Needed	\$ 57,445

Missouri-American Water Company

Revenue Annualizations at Current Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Metered Customers

Customer Type	Non-Metered Customers	Metered Customers	Total Customers	Rate *	Annual Revenue
Single Family Residence	566	33	600	\$ 18.00	\$ 129,510
Mobile Home in MH Park	102	0	102	\$ 16.20	\$ 19,764
Multi Family Residence	25	0	25	\$ 14.40	\$ 4,306
Commercial	21	0	21	\$ 18.00	\$ 4,441
Total					\$ 158,020

*monthly service charge includes 6,000 gallons

Annualized Commodity Sales Volumes and Revenues

sales shown in Mgalions

Customer Type	Gallons*	Rate	Annual Revenue
Single Family Residence	13,946.0	\$ 2.120	\$ 29,566
Mobile Home in MH Park	-	\$ 2.120	\$ -
Multi Family Residence	-	\$ 2.120	\$ -
Commercial	-	\$ 2.120	\$ -
Total			\$ 29,566

*Usage over 6,000 gallons

Other Operating Revenues

Miscellaneous Revenues	\$ 240
Total Other Revenues	\$ 240

Total Operating Revenues

Service Charges - Retail Customers	\$ 158,020
Commodity Revenues - Retail Customers	\$ 29,566
Sub-Total Tariffed Rate Revenues	\$ 187,586
Other Operating Revenues	\$ 240
Total Operating Revenues	\$ 187,826

Missouri-American Water Company

Development of Tariffed Rates-Cedar Hill Sewer

Revenues Generated by Current Tariffed Rates	\$ 187,586
Agreed-Upon Overall Revenue Increase	\$ 57,445
Percentage Increase Needed	30.623%

Metered Customer Rates				
Customer Type	Current Service Charge	Proposed Service Charge	Current Usage Rate	Proposed Usage Rate
Single Family Residence	\$ 18.00	\$ 23.51	\$ 2.120	\$ 2.769
Mobile Home in MH Park	\$ 16.20	\$ 21.16	\$ 2.120	\$ 2.769
Multi Family Residence	\$ 14.40	\$ 18.81	\$ 2.120	\$ 2.769
Commercial	\$ 18.00	\$ 23.51	\$ 2.120	\$ 2.769

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Cedar Hill Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Metered Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Single Family Residence	566	33	600	\$ 23.51	\$ 169,170
Mobile Home in MH Park	102	0	102	\$ 21.16	\$ 25,816
Multi Family Residence	25	0	25	\$ 18.81	\$ 5,624
Commercial	21	0	21	\$ 23.51	\$ 5,800
Total	713	33	747		\$ 206,411

monthly service charge

Annualized Commodity Sales Volumes and Revenues

sales shown in Mgalions

Customer Type	Residential	Business	Total Sales	Rate	Annual Revenue
Single Family Residence	-	13,946.0	13,946.0	\$ 2.769	\$ 38,620
Mobile Home in MH Park	-	-	-	\$ 2.769	\$ -
Multi Family Residence	-	-	-	\$ 2.769	\$ -
Commercial	-	-	-	\$ 2.769	\$ -
Total	-	13,946.0	13,946.0		\$ 38,620

volumes adjusted as needed per net revenue annualization at current rates

Other Operating Revenues

Miscellaneous Revenues	\$ 240
Total Other Revenues	\$ 240

Total Operating Revenues

Service Charges - Retail Customers	\$ 206,411
Commodity Revenues - Retail Customers	\$ 38,620
Sub-Total Tariffed Rate Revenues	\$ 245,031
Other Operating Revenues	\$ 240
Total Revenues at Proposed Rates	\$ 245,271

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 245,271
Total Revenues at Current Rates	\$ 187,826
Increase in Revenues at Proposed Rates	\$ 57,445
Agreed-Upon Increase in Operating Revenues	\$ 57,445

Missouri-American Water Company

Residential Customer Bill Comparison-Cedar Hill Sewer

Rates for 5/8" Meter			
Current Base Customer Charge	Proposed Base Customer Charge	Current Usage Rate	Proposed Usage Rate
\$18.00	\$23.51	\$2.120	\$2.769

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge	\$ 18.00
Usage Charge	\$ 12.72
Total Bill	\$ 30.72

Proposed Rates

Customer Charge	\$ 23.51
Usage Charge	\$ 16.62
Total Bill	\$ 40.13

INCREASES

Customer Charge

\$ Increase	\$5.51
% Increase	30.62%

Usage Charge

\$ Increase	\$3.90
% Increase	30.62%

Total Bill

\$ Increase	\$9.41
% Increase	30.62%

Missouri-American Water Company
Rate Making Income Statement-Parkville Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	49,865
2	Other Operating Revenues *	\$	44
3	Total Operating Revenues	\$	49,909

4 * See "Revenues - Current Rates" for Details

Cost of Service

Item	Amount
1 Operating Expense-Source of Supply	\$ -
2 Operating Expense-Pumping	\$ (35)
3 Operating Expense-Water & Treatment	\$ 39,883
4 Operating Expense-Transmission & Distribution	\$ 703
5 Customer Accounts	\$ 914
6 Administration & General - Salaries	\$ 10,018
7 Regulatory Commission Expense	\$ -
8 Miscellaneous General Expenses	\$ -
9 Sub-Total Operating Expenses	\$ 51,483
10 Taxes Other Than Income	\$ 214
11 State & Federal Income Taxes	\$ 603
12 Sub-Total Taxes	\$ 817
13 Depreciation Expense	\$ 1,330
14 Amortization Expense	\$ 1,831
15 Sub-Total Depreciation/Amortization	\$ 3,161
16 Return on Rate Base	\$ 2,106
17 Total Cost of Service	\$ 57,567

18	Overall Revenue Increase Needed	\$ 7,658
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Missouri-American Water Company

Revenue Annualizations at Current Rates-Parkville Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Metered Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	102	0	102	\$ 40.94	\$ 49,865
Total	102	0	102		\$ 49,865

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues	\$ 44
Total Other Revenues	\$ 44

Total Operating Revenues

Service Charges - Retail Customers	\$ 49,865
Sub-Total Tariffed Rate Revenues	\$ 49,865
Other Operating Revenues	\$ 44
Total Operating Revenues	\$ 49,909

Missouri-American Water Company

Development of Tariffed Rates-Parkville Sewer

Revenues Generated by Current Tariffed Rates	\$ 49,865
Agreed-Upon Overall Revenue Increase	\$ 7,658
Percentage Increase Needed	15.358%

Metered Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Residential	\$ 40.94	\$ 47.23

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Parkville Sewer

Annualized Customer Combi and Customer Charge Revenues

Retail Metered Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	102	0	102	\$ 47.23	\$ 57,523
Total	102	0	102		\$ 57,523

monthly service charge

Other Operating Revenues

Miscellaneous Revenues - Service Lines	\$ 44
Total Other Revenues	\$ 44

Total Operating Revenues

Service Charges - Retail Customers	\$ 57,523
Sub-Total Tariffed Rate Revenues	\$ 57,523
Other Operating Revenues	\$ 44
Total Revenues at Proposed Rates	\$ 57,567

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 57,567
Total Revenues at Current Rates	\$ 49,909
Increase In Revenues at Proposed Rates	\$ 7,658
Agreed-Upon Increase in Operating Revenues	\$ 7,658

Missouri-American Water Company

Residential Customer Bill Comparison-Parkville Sewer

Rates for 5/8" Meter

Current Base	Proposed Base
Customer Charge	Customer Charge
\$40.94	\$47.23

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge \$ 40.94

Proposed Rates

Customer Charge \$ 47.23

INCREASES

Customer Charge

\$ Increase \$6.29
% Increase 15.36%

Missouri-American Water Company
Rate Making Income Statement-Warren County Sewer

Operating Revenues at Current Rates

1	Tariffed Rate Revenues *	\$	83,179
2	Other Operating Revenues *	\$	159
3	Total Operating Revenues	\$	83,338
4	* See "Revenues - Current Rates" for Details		

Cost of Service

Item	Amount
1 Operating Expense-Source of Supply	\$ -
2 Operating Expense-Pumping	\$ (127)
3 Operating Expense-Water & Treatment	\$ 10,203
4 Operating Expense-Transmission & Distribution	\$ 53,546
5 Customer Accounts	\$ 3,440
6 Administration & General - Salaries	\$ 107,148
7 Regulatory Commission Expense	\$ -
8 Miscellaneous General Expenses	\$ -
9 Sub-Total Operating Expenses	\$ 174,210
10 Taxes Other Than Income	\$ 3,570
11 State & Federal Income Taxes	\$ 30,826
12 Sub-Total Taxes	\$ 34,396
13 Depreciation Expense	\$ 44,140
14 Amortization Expense	\$ -
15 Sub-Total Depreciation/Amortization	\$ 44,140
16 Return on Rate Base	\$ 45,128
17 Total Cost of Service	\$ 297,874
18 Overall Revenue Increase Needed	\$ 214,536

Missouri-American Water Company

Revenue Annualizations at Current Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Metered Customers

Customer Type	Residential Customers	Commercial Customers	Total Customers	Rate *	Annual Revenue
Residential	380	2	382	\$ 18.14	\$ 83,179
Total					\$ 83,179

*monthly service charge

Other Operating Revenues

Miscellaneous Revenues - Service Lines	\$ 159
Total Other Revenues	\$ 159

Total Operating Revenues

Service Charges - Retail Customers	\$ 83,179
Sub-Total Tariffed Rate Revenues	\$ 83,179
Other Operating Revenues	\$ 159
Total Operating Revenues	\$ 83,338

Missouri-American Water Company

Development of Tariffed Rates-Warren County Sewer

Revenues Generated by Current Tariffed Rates	\$ 83,179
Agreed-Upon Overall Revenue Increase	\$ 214,536
Percentage Increase Needed	257.920%

Metered Customer Rates

Customer Type	Current Service Charge	Proposed Service Charge
Single Family Residence	\$ 18.14	\$ 64.93

Missouri-American Water Company

Revenue Annualizations at Proposed Rates-Warren County Sewer

Annualized Customer Counts and Customer Charge Revenues

Retail Metered Customers

Customer Type	Residential	Business	Total Meters	Rate *	Annual Revenue
Residential	380	2	382	\$ 64.93	\$ 297,715
Total	380	2	382		\$ 297,715

monthly service charge

Other Operating Revenues

Miscellaneous Revenues - Service Lines	\$ 159
Total Other Revenues	\$ 159

Total Operating Revenues

Service Charges - Retail Customers	\$ 297,715
Sub-Total Tariffed Rate Revenues	\$ 297,715
Other Operating Revenues	\$ 159
Total Revenues at Proposed Rates	\$ 297,874

Revenue Check - Proposed Rates vs. Current Rates

Total Revenues at Proposed Rates	\$ 297,874
Total Revenues at Current Rates	\$ 83,338
Increase In Revenues at Proposed Rates	\$ 214,536
Agreed-Upon Increase in Operating Revenues	\$ 214,536

Missouri-American Water Company

Residential Customer Bill Comparison-Warren County Sewer

Rates for 5/8" Meter

<u>Current Base</u>	<u>Proposed Base</u>
<u>Customer Charge</u>	<u>Customer Charge</u>
\$18.14	\$64.93

current service charge is monthly charge

MONTHLY BILL COMPARISON

Current Rates

Customer Charge \$ 18.14

Proposed Rates

Customer Charge \$ 64.93

INCREASES

Customer Charge

\$ Increase	\$46.79
% Increase	257.92%