

MISSOURI-AMERICAN WATER COMPANY  
ST. LOUIS, MISSOURI

COST OF SERVICE  
ALLOCATION STUDY  
FOR THE TEST YEAR ENDED  
JUNE 30, 2009

MISSOURI-AMERICAN WATER COMPANY

St. Louis, Missouri

COST OF SERVICE

ALLOCATION STUDY

FOR THE TEST YEAR ENDED JUNE 30, 2009

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GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania

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October 30, 2009

Missouri-American Water Company  
 535 North New Ballas Road  
 St. Louis, MO 63141

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Attention Mr. Frank Kartman, President

Gentlemen:

Pursuant to your request, we have conducted cost of service allocation studies based on the district specific revenue requirements estimated for the test year ended June 30, 2009.

The attached report presents the results of the allocation studies, as well as supporting schedules which set forth the detailed cost allocation calculations and the proposed schedule of rates. Schedule A, for each district, presents a comparison of the cost of service by customer classification with the pro forma revenues produced by each classification under present and proposed rates.

Respectfully submitted,

GANNETT FLEMING, INC.  
 Valuation and Rate Division

PAUL R. HERBERT  
 President

CONSTANCE E. HEPPENSTALL  
 Rate Analyst

PRH:krm

Attachment



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## PART I. INTRODUCTION



MISSOURI-AMERICAN WATER COMPANY  
COST OF SERVICE ALLOCATION STUDY  
FOR THE TEST YEAR ENDED JUNE 30, 2009

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the cost of service allocation studies based on district specific revenue requirements as of June 30, 2009, for Missouri-American Water Company. Part I, Introduction, contains statements with respect to the basis of the study, the procedures employed, and a summary of the results of the study. Part II, Cost of Service by Customer Classification, presents detailed schedules of the allocation of costs to district specific customer classifications, as well as the bases for the allocations. Schedule A in Part II summarizes the cost allocation and the revenues produced under present and proposed rates for each district.

BASIS OF STUDY

The purpose of the cost allocation studies was to determine the relative cost of service responsibilities of the several customer classifications within each operating district, based on considerations of quantity of water consumed, variability of rate of consumption, and costs associated with customer metering, billing and accounting. The allocation studies incorporated generally-accepted principles and procedures for allocating the several categories of cost to customer classifications in proportion to each classification's use of facilities, commodities and services required in providing water service.

## ALLOCATION PROCEDURES

The allocation studies were based on the Base-Extra Capacity Method for allocating costs to customer classifications. The method is described in the 2000 and prior editions of the Water Rates Manual published by the American Water Works Association. The four basic categories of cost responsibility are base, extra capacity, customer, and fire protection costs. The following discussion presents a brief description of these costs and the manner in which they were allocated.

Base Costs are costs that tend to vary with the quantity of water used, plus costs associated with supplying, treating, pumping, and distributing water to customers under average load conditions, without the elements necessary to meet peak demands. Base costs were allocated to customer classifications on the basis of average daily usage.

Extra Capacity Costs are costs associated with meeting usage requirements in excess of the average. They include operating and capital costs for additional plant and system capacity beyond that required for average use. The extra capacity costs in this study are subdivided into costs necessary to meet maximum day extra demand and costs to meet maximum hour extra demand. The extra capacity costs were allocated to customer classifications on the bases of each classification's maximum day and hour usage in excess of average usage.

Customer Costs are costs associated with serving customers regardless of their usage or demand characteristics. Customer costs include the operating and capital costs related to meters and services, meter reading costs, and billing and collecting costs. The customer costs were allocated on the bases of the capital cost of meters and services, and the number of customers.

Fire Protection Costs are costs associated with providing the facilities to meet the potential peak demand of fire protection service. Fire Protection costs are subdivided into costs to meet Public Fire Protection and Private Fire Protection demands. The extra capacity costs assigned to fire protection service were allocated to Public and Private Fire Protection on the basis of the total relative demands of the hydrants and fire service lines, sized to provide fire protection.

## RESULTS OF STUDY

The results of the cost of service allocation study are set forth in Part II. The data summarized for each district in Schedule A, Comparison of Pro Forma Cost of Service with Revenues Under Present and Proposed Rates for the Test Year Ended June 30, 2009, constitute the principal results of the cost allocation studies and subsequent rate designs.

The cost of service by customer classification shown in column 2 of Schedule A is developed in Schedule B, Cost of Service for the Twelve Months Ended June 30, 2009, Allocated to Customer Classifications. The allocation of the total cost of service to the several customer classifications was performed by applying the allocation factors referenced in column 2 of Schedule B to the cost of service set forth in column 3. The bases for the allocation factors are presented in Schedule C.

Schedule D sets forth the experienced average day and maximum day system sendout and the maximum day ratios from 1990 through 2008. Schedule E presents the basis for allocating demand related costs of fire service to private and public fire protection classifications.

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PART II. COST OF SERVICE BY CUSTOMER CLASSIFICATION

BRUNSWICK DISTRICT

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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

Customer Classification (1)	Cost of Service (a)		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	\$ 264,473	70.5%	\$ 196,693	66.0%	\$ 256,945	68.5%	\$ 60,252	30.6%
Commercial	85,284	22.7%	63,074	21.3%	82,652	22.0%	19,578	31.0%
Industrial	1,027	0.3%	1,070	0.4%	1,003	0.3%	(67)	-6.3%
Public Authority	10,250	2.7%	8,951	3.0%	10,442	2.8%	1,491	16.7%
Sales for Resale	11,212	3.0%	17,028	5.7%	13,519	3.6%	(3,509)	-20.6%
Private Fire Service	2,991	0.8%	10,567	3.6%	10,567	2.8%	-	0.0%
Public Fire Service	-	0.0%	\$0	0.0%	-	0.0%	-	0.0%
Total Sales	375,235	100.0%	297,383	100.0%	375,128	100.0%	77,745	26.1%
Other Revenues	3,982		\$3,202		\$3,982		780	24.4%
Total	\$ 379,217		\$300,585		\$ 379,110		\$ 78,525	26.1%

(a) Cost of Service is net of revenue contribution from St. Louis Metro District.

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)
<b>OPERATION AND MAINTENANCE EXPENSES</b>									
<b>SOURCE OF SUPPLY EXPENSES</b>									
Super & Eng Oper SS	2	\$ 2,445	\$ 1,633	\$ 619	\$ 4	\$ 74	\$ 100	\$ 1	\$ 13
Labor & Exp Oper SS	2	215	144	55	0	6	9	0	1
Labor & Exp Oper SS	2	281	188	71	0	8	12	0	2
Purchased Water	1	0	0	0	0	0	0	0	0
<b>TOTAL SS EXPENSE - OPERATION</b>		<b>2,941</b>	<b>1,965</b>	<b>745</b>	<b>5</b>	<b>89</b>	<b>121</b>	<b>1</b>	<b>16</b>
Misc Exp Oper SS	2	6,628	4,428	1,680	11	200	272	2	36
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
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
Infillt Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0
Infillt 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
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0
Misc Plant Maint SS	2	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)
Misc Plant Maint SS	2	228	152	58	0	7	9	0	1
<b>TOTAL SS EXPENSE - MAINTENANCE</b>		<b>6,855</b>	<b>4,580</b>	<b>1,737</b>	<b>11</b>	<b>206</b>	<b>282</b>	<b>2</b>	<b>37</b>
<b>TOTAL SS EXPENSE</b>		<b>9,796</b>	<b>6,544</b>	<b>2,482</b>	<b>16</b>	<b>295</b>	<b>403</b>	<b>3</b>	<b>53</b>
<b>POWER AND PUMPING EXPENSES</b>									
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	9,881	6,370	2,626	16	311	466	5	86
Labor & Exp Oper Pump	6	37,349	20,901	7,926	49	941	1,285	306	5,942
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Private	Fire Protection
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	1	1	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
<b>TOTAL PUMPING EXPENSE - OPERATION</b>		<b>47,231</b>	<b>27,272</b>	<b>10,552</b>	<b>64</b>	<b>1,252</b>	<b>1,751</b>	<b>311</b>	<b>6,028</b>
Super & Eng Maint P	6	144	81	31	0	4	5	1	23
Struct & Improve 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
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	26,269	14,700	5,574	34	662	904	215	4,179
Pump Equip Maint P	6	452	253	96	1	11	16	4	72
<b>TOTAL PUMPING EXPENSES - MAINTENANCE</b>		<b>26,866</b>	<b>15,034</b>	<b>5,701</b>	<b>35</b>	<b>677</b>	<b>924</b>	<b>220</b>	<b>4,274</b>
<b>TOTAL PUMPING EXPENSES</b>		<b>74,097</b>	<b>42,306</b>	<b>16,253</b>	<b>99</b>	<b>1,929</b>	<b>2,675</b>	<b>532</b>	<b>10,303</b>
<b>WATER TREATMENT</b>									
Super & Eng Oper WT	2	14,641	9,781	3,710	23	441	602	4	79
Chemicals	1	8,033	5,179	2,135	13	253	379	4	70
Labor & Exp Oper WT	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	6,736	4,500	1,707	11	203	277	2	36
Misc Exp Oper WT	2	660	441	167	1	20	27	0	4
Misc Exp Oper WT	1	6,000	3,868	1,595	10	189	283	3	52
Misc Exp Oper WT	2	1,094	731	277	2	33	45	0	6
Rents Oper WT	2	0	0	0	0	0	0	0	0
<b>TOTAL WT EXPENSE - OPERATION</b>		<b>37,164</b>	<b>24,501</b>	<b>9,591</b>	<b>59</b>	<b>1,138</b>	<b>1,613</b>	<b>14</b>	<b>247</b>
Super & Eng Maint WT	2	14,575	9,737	3,693	23	439	599	4	79
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	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	2,055	1,373	521	3	62	84	1	11
<b>TOTAL WT EXPENSE - MAINTENANCE</b>		<b>16,630</b>	<b>11,110</b>	<b>4,214</b>	<b>27</b>	<b>501</b>	<b>683</b>	<b>5</b>	<b>90</b>
<b>TOTAL WT EXPENSE</b>		<b>53,793</b>	<b>35,611</b>	<b>13,805</b>	<b>86</b>	<b>1,639</b>	<b>2,297</b>	<b>19</b>	<b>337</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>									
Super & Eng Oper TD	11	2,514	787	286	1	33	45	66	1,296
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	1,835	575	209	0	24	33	48	946
TD Lines Exp	7	311	97	35	0	4	6	8	160
Meter Expense	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0



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

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 (9) Public (10)
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	267	84	30	0	3	5	7
Misc Exp Oper TD	11	438	137	50	0	6	8	12
Misc Exp Oper TD	11	3,788	1,186	431	1	49	68	100
Rents Oper TD	11	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		9,154	2,866	1,043	2	119	164	241
Super & Eng Maint TD	12	2,373	743	270	0	31	42	62
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
Fire Main Maint TD	8	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Meters Maint TD	9	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0
Misc Plant Maint TD	12	1	0	0	0	0	0	0
Mat and Sup Maint TD	12	671	210	76	0	9	12	18
Misc Maint TD	12	20	6	2	0	0	0	1
Amort Def Maint TD	5	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		3,065	960	349	1	40	55	81
TOTAL T & D EXPENSE		12,219	3,826	1,392	2	159	219	321
CUSTOMER ACCOUNTS								
Supervision CA	13	2,445	1,983	368	11	44	16	22
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	195	158	29	1	4	1	2
Cust Rec & Collection CA	13	1,966	1,595	296	9	35	13	18
Uncollectible Accts	13	5,936	4,815	894	27	107	40	53
Misc Cust Accts Exp CA	13	445	361	67	2	8	3	4
TOTAL T & D EXPENSE		12,219	3,826	1,392	2	159	219	321
TOTAL T & D EXPENSE								6,300

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Private	Fire Protection	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(10)
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	4,664	3,783	702	21	84	31	42	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0
<b>TOTAL CUSTOMER ACCOUNTING EXPENSE</b>		15,652	12,697	2,357	70	282	105	141	0	0
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>										
Salaries AG	15	24,616	14,868	5,201	42	618	795	175	2,917	1
Other Supplies & Exp AG	15	5	3	1	0	0	0	0	0	1
Other Supplies & Exp AG	15	4,537	2,740	959	8	114	147	32	538	0
Other Supplies & Exp AG	15	6,755	4,080	1,427	11	170	218	48	800	0
Mgmt Fees-Admin	15	20,233	12,221	4,275	34	508	654	144	2,398	0
Mgmt Fees-Customer Service	13	6,716	5,448	1,011	30	121	45	60	0	0
Mgmt Fees-Belleville Lab	2	834	558	211	1	25	34	0	5	0
Mgmt Fees- Employee	16	716	421	154	1	18	24	5	93	0
Outside Services AG	15	1,679	1,014	355	3	42	54	12	199	0
Outside Services AG	15	61,684	37,257	13,034	105	1,548	1,992	438	7,310	0
Ins Gen Liab Oper AG	15	2,844	1,718	601	5	71	92	20	337	0
Ins Work Comp AG	16	1,319	775	284	2	34	45	9	170	0
Ins Other Oper AG	15	879	531	186	1	22	28	6	104	0
Property Insurance	15	648	391	137	1	16	21	5	77	0
Injuries & Damages	16	(40)	(23)	(9)	(0)	(1)	(1)	(0)	(5)	0
Employee Pension & Benefits	16	34,031	19,983	7,330	51	871	1,160	238	4,397	0
Employee Pension & Benefits	16	28,032	16,460	6,038	42	718	956	196	3,622	0
Employee Pension & Benefits	16	7,083	4,159	1,526	11	181	242	50	915	0
Reg Commission Exp	19	572	337	115	1	14	17	5	84	0
Rents AG	15	45	27	9	0	1	1	0	5	0
Goodwill Advertising Exp	15	5	3	1	0	0	0	0	1	0
Misc Exp AG	15	9,539	5,761	2,015	16	239	308	68	1,130	0
Research & Development	15	0	0	0	0	0	0	0	0	0
<b>TOTAL A &amp; G OPERATIONS</b>		212,732	128,731	44,863	366	5,331	6,833	1,511	25,096	0
Maint Exp ARO/Net Neg Sal AG	18	(1,187)	(663)	(214)	(2)	(26)	(30)	(12)	(240)	0
General Plant Maint AG	15	419	253	89	1	11	14	3	50	0
<b>TOTAL A &amp; G EXPENSE - MAINTENANCE</b>		(768)	(410)	(125)	(2)	(15)	(17)	(9)	(191)	0
<b>TOTAL A &amp; G EXPENSE</b>		211,964	128,322	44,738	365	5,316	6,817	1,502	24,906	0
<b>Total Operation &amp; Maintenance Expenses</b>		377,521	229,305	81,027	639	9,620	12,515	2,518	41,898	0

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)		Public (10)
<b>DEPRECIATION EXPENSE</b>															
Organization	17	0	0	0	0	0	0	0	0	0	0	0	0	0	
Franchises	17	0	0	0	0	0	0	0	0	0	0	0	0	0	
Struct & Imp SS	2	588	393	149	1	1	1	18	24	24	0	0	0	3	
Struct & Imp P	6	3,723	2,083	790	5	5	5	94	128	31	31	592	0	0	
Struct & Imp WT	2	11,313	7,558	2,867	18	18	18	341	465	3	3	61	0	0	
Struct & Imp TD	7	563	176	64	7	7	7	7	10	15	15	290	0	0	
Struct & Imp AG	15	4	2	1	0	0	0	0	0	0	0	0	0	0	
Struct & Imp Offices	15	2,303	1,391	487	4	4	4	58	74	16	16	273	0	0	
Struct & Imp Store,Shop,Gar	15	23	14	5	0	0	0	1	1	0	0	3	0	0	
Struct & Imp Misc	15	388	234	82	1	1	1	10	13	3	3	46	0	0	
Collect & Impounding	1	0	0	0	0	0	0	0	0	0	0	0	0	0	
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Infiltration Galleries & Tunnels	2	32	21	8	0	0	0	1	1	0	0	0	0	0	
Wells & Springs	2	5,094	3,403	1,291	8	8	8	153	209	2	2	28	0	0	
Supply Mains	2	1,375	919	348	2	2	2	41	57	7	7	7	0	0	
Power Generation Equip	6	31	17	7	0	0	0	1	1	0	0	0	0	0	
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0	0	0	0	0	
Pump Equip Electric	6	2,471	1,383	524	3	3	3	62	85	20	20	393	0	0	
Pump Equip Other	6	324	181	69	0	0	0	8	11	3	3	52	0	0	
WT Equip Non-Media	2	5,600	3,741	1,419	9	9	9	169	230	2	2	30	0	0	
WT Equip Filter Media	2	2,021	1,350	512	3	3	3	61	83	1	1	11	0	0	
Dist Reservoirs & Standpipe	5	1,333	587	211	0	0	0	27	29	23	23	457	0	0	
Elevated Tanks & Standpipes	5	608	268	96	0	0	0	12	13	11	11	208	0	0	
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0	0	0	0	0	
TD Mains Not Classified by	7	3,855	1,207	439	1	1	1	50	69	101	101	1,988	0	0	
TD Mains 4" & Less	4	894	247	89	0	0	0	10	14	26	26	508	0	0	
TD Mains 6 to 8"	4	2,899	802	288	0	0	0	32	45	84	84	1,648	0	0	
TD Mains 10 to 16"	3	2	1	0	0	0	0	0	0	0	0	0	0	0	
TD Mains 18" & Grtr	3	1	0	0	0	0	0	0	0	0	0	0	0	0	
Services	10	9,743	7,794	1,541	43	43	43	193	86	86	86	0	0	0	
Meters Bronze Case	9	1,257	976	226	8	8	8	29	18	0	0	0	0	0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meters Other	9	435	338	78	3	3	3	10	6	0	0	0	0	0	
Meters Other-Rem Rdr Units	9	246	191	44	2	2	2	6	4	0	0	0	0	0	
Meter Installations	9	2,281	1,771	410	14	14	14	52	33	0	0	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	0	0	0	0	0	
Meter Vaults	9	203	158	37	1	1	1	5	3	0	0	0	0	0	
Hydrants	8	1,808	0	0	0	0	0	0	0	0	0	0	0	0	
Other P/E Intangible	17	46	26	8	0	0	0	1	1	0	0	0	0	0	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other P/E TD	7	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other P/E CPS	15	201	121	42	0	0	0	5	6	1	1	24	0	0	
Office Furniture & Equip	15	125	76	26	0	0	0	3	4	1	1	15	0	0	

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)		Public (10)
												Private	Public	
Comp & Periph Equip	15	3,288	1,986	695	6	83	106	23	390					
Computer Software	15	2,463	1,488	520	4	62	80	17	292					
Comp Software Personal	15	30	18	6	0	1	1	0	4					
Comp Software Customized	15	2,664	1,609	563	5	67	86	19	316					
Comp Software Other	15	709	428	150	1	18	23	5	84					
Data Handling Equipment	15	4,008	2,421	847	7	101	129	28	475					
Other Office Equipment	15	291	176	61	0	7	9	2	34					
Trans Equip Lt Duty Trks	15	846	511	179	1	21	27	6	100					
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0					
Trans Equip Autos	15	10	6	2	0	0	0	0	1					
Trans Equip Other	15	0	0	0	0	0	0	0	0					
Stores Equipment	15	596	360	0	0	0	0	0	0					
Tools,Shop,Garage Equip	15	2,253	1,361	476	1	15	19	4	71					
Tools,Shop,Garage Equip Oth	15	0	0	0	4	57	73	16	267					
Laboratory Equipment	2	3,895	2,602	987	6	117	160	1	21					
Laboratory Equip Other	2	0	0	0	0	0	0	0	0					
Power Operated Equipment	15	50	30	11	0	1	2	0	6					
Comm Equip Non-Telephone	15	93	56	20	0	2	3	1	11					
Remote Control & Instr	15	642	388	136	1	16	21	5	76					
Comm Equip Telephone	15	1	1	0	0	0	0	0	0					
Misc Equipment	15	12,090	7,302	2,555	21	303	391	86	1,433					
Other Tangible Property	15	4,568	2,759	965	8	115	148	32	541					
<b>Total Depreciation Expense</b>		<b>100,287</b>	<b>60,932</b>	<b>20,458</b>	<b>192</b>	<b>2,445</b>	<b>3,002</b>	<b>676</b>	<b>12,582</b>					

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Fire Protection Public (10)
Amort-Other UP	18	99	55	18	0	2	3	1	20
Amort-Intangible Fin	2	27	18	7	0	1	1	0	0
Amort-Property Losses	2	0	0	0	0	0	0	0	0
<b>Taxes Other Than Income</b>									
Utility Reg Assessment Fee	19	2,514	1,480	504	5	60	75	20	371
Property Taxes	18	26,040	14,536	4,695	49	562	661	260	5,276
FUTA	16	100	59	22	0	3	3	1	13
FICA	16	9,274	5,446	1,998	14	237	316	65	1,198
SUTA	16	269	158	58	0	7	9	2	35
Other Taxes & Licenses	15	508	307	107	1	13	16	4	60
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
<b>Total Taxes, Other Than Income</b>		<u>38,705</u>	<u>21,985</u>	<u>7,383</u>	<u>69</u>	<u>882</u>	<u>1,082</u>	<u>351</u>	<u>6,953</u>
<b>Income Taxes</b>	18	76,519	42,713	13,796	145	1,653	1,944	765	15,503
<b>Utility Income Available for Return</b>	18	190,910	106,566	34,421	363	4,124	4,849	1,909	38,678
<b>Revenue Contribution</b>	19	<u>(404,851)</u>	<u>(238,336)</u>	<u>(81,132)</u>	<u>(729)</u>	<u>(9,676)</u>	<u>(12,065)</u>	<u>(3,198)</u>	<u>(59,716)</u>
<b>Total Cost of Service</b>		379,217	223,239	75,978	680	9,050	11,330	3,022	55,918
<b>Less: Other Water Revenues</b>	19	3,982	2,344	798	7	95	119	31	587
<b>Total Other Water Revenues</b>		<u>3,982</u>	<u>2,344</u>	<u>798</u>	<u>7</u>	<u>95</u>	<u>119</u>	<u>31</u>	<u>587</u>
<b>Total Cost of Service Related to Sales of Water</b>		<u>\$ 375,235</u>	<u>\$ 220,895</u>	<u>\$ 75,180</u>	<u>\$ 672</u>	<u>\$ 8,955</u>	<u>\$ 11,212</u>	<u>\$ 2,991</u>	<u>\$ 55,331</u>
<b>Reallocation of Public Fire</b>	20	0	43,579	10,103	354	1,295	0	0	(55,331)
<b>Total</b>		<u>\$ 375,235</u>	<u>\$ 264,473</u>	<u>\$ 85,284</u>	<u>\$ 1,027</u>	<u>\$ 10,250</u>	<u>\$ 11,212</u>	<u>\$ 2,991</u>	<u>\$ -</u>

**MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT**

**FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS**

**FACTOR 1. ALLOCATION OF COSTS WHICH 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	41.00	0.6447
Commercial	16.90	0.2658
Industrial	0.10	0.0016
Other Public Authority	2.00	0.0315
Sales for Resale	3.00	0.0472
Private Fire Protection	0.03	0.0005
Public Fire Protection	0.55	0.0087
<b>Total</b>	<b>63.58</b>	<b>1.0000</b>

**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 0.6250	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.3750	
Residential	0.6447	0.4030	0.7069	0.2651	0.6681
Commercial	0.2658	0.1661	0.2328	0.0873	0.2534
Industrial	0.0016	0.0010	0.0017	0.0006	0.0016
Other Public Authority	0.0315	0.0197	0.0276	0.0104	0.0301
Sales for Resale	0.0472	0.0295	0.0310	0.0116	0.0411
Private Fire Protection	0.0005	0.0003			0.0003
Public Fire Protection	0.0087	0.0054			0.0054
<b>Total</b>	<b>1.0000</b>	<b>0.6250</b>	<b>1.0000</b>	<b>0.3750</b>	<b>1.0000</b>

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

**MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT**

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

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
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	41.0	1.0	41.0	0.7069
Commercial	16.9	0.8	13.5	0.2328
Industrial	0.1	0.5	0.1	0.0017
Other Public Authority	2.0	0.8	1.6	0.0276
Sales for Resale	3.0	0.6	1.8	0.0310
Total	<u>63.0</u>		<u>58.0</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.60, based on a review of maximum day ratios experienced during the period 1990 through 2007 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.6250
Maximum Day Extra Capacity	<u>0.60</u>	<u>0.3750</u>
Total	<u>1.60</u>	<u>1.0000</u>

\* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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	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)
		0.5235		0.3141		0.1624	
Residential	0.6447	0.3375	0.7069	0.2221			0.5596
Commercial	0.2658	0.1391	0.2328	0.0731			0.2122
Industrial	0.0016	0.0008	0.0017	0.0005			0.0013
Other Public Authority	0.0315	0.0165	0.0276	0.0087			0.0252
Sales for Resale	0.0472	0.0247	0.0310	0.0097			0.0344
Private Fire Protection	0.0005	0.0003			0.0487	0.0079	0.0082
Public Fire Protection	0.0087	0.0046			0.9513	0.1545	0.1591
Total	1.0000	0.5235	1.0000	0.3141	1.0000	0.1624	1.0000



MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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, 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 1.60 and the average daily system sendout for 2008 of 0.116 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	116,049	0.5235
Maximum Day Extra Capacity	<u>0.60</u>	<u>69,629</u>	<u>0.3141</u>
Subtotal	<u>1.60</u>	185,678	0.8376
Fire Protection		<u>36,000</u>	<u>0.1624</u>
Total		<u>221,678</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  
BRUNSWICK DISTRICT

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 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 (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.1611	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.2425	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.5964	Allocation Factor (9)=(4)+(6)+(8)		
Residential	1.71	0.6477	0.1044	0.7106	0.1723				0.2766	
Commercial	0.70	0.2652	0.0427	0.2325	0.0564				0.0992	
Industrial	0.00	0.0000	0.0000	0.0000	0.0000				0.0000	
Other Public Authority	0.08	0.0303	0.0049	0.0261	0.0063				0.0112	
Sales for Resale	0.13	0.0492	0.0079	0.0308	0.0075				0.0154	
Private Fire Protection	0.00	0.0000	0.0000			0.0487	0.0290		0.0290	
Public Fire Protection	0.02	0.0076	0.0012			0.9513	0.5674		0.5686	
<b>Total</b>	<b>2.64</b>	<b>1.0000</b>	<b>0.1611</b>	<b>1.0000</b>	<b>0.2425</b>	<b>1.0000</b>	<b>0.5964</b>	<b>1.0000</b>	<b>1.0000</b>	

The maximum hour extra capacity factors in column 5 are determined on the next page.

**MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT**

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, 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 2.5 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	81	0.1611
Maximum Hour Extra Capacity	<u>1.50</u>	<u>122</u>	<u>0.2425</u>
Subtotal	<u><u>2.50</u></u>	203	0.4036
Fire Protection		<u>300</u>	<u>0.5964</u>
Total		<u><u>503</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	1.71	3.5	5.99	0.7106
Commercial	0.70	2.8	1.96	0.2325
Industrial	0.00	1.5	0.00	0.0000
Other Public Authority	0.08	2.8	0.22	0.0261
Sales for Resale	<u>0.13</u>	<u>2.0</u>	<u>0.26</u>	<u>0.0308</u>
Total	<u><u>2.62</u></u>		<u><u>8.43</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  
BRUNSWICK DISTRICT

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 (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (6)=(5) X (4)=(3) X	Allocation Factor (7)	Weighted Factor (8)=(7) X	
				0.2560		0.3840	
							0.3600
Residential	1.7	0.6538	0.7106	0.1673		0.2729	0.4402
Commercial	0.7	0.2692	0.2325	0.0689		0.0893	0.1582
Industrial	0.0	0.0000	0.0000	0.0000		0.0000	0.0000
Other Public Authority	0.1	0.0385	0.0261	0.0099		0.0100	0.0199
Sales for Resale	0.1	0.0385	0.0308	0.0099		0.0118	0.0217
Private Fire Protection	0.0	0.0000		0.0000	0.0487	0.0175	0.0175
Public Fire Protection	0.0	0.0000		0.0000	0.9513	0.3425	0.3425
<b>Total</b>	<b>2.6</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.2560</b>	<b>1.0000</b>	<b>0.3840</b>	<b>1.0000</b>

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

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

FACTOR 5. 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	40.00	0.2560
Extra Capacity Maximum Hour	<u>1.50</u>	<u>60.00</u>	<u>0.3840</u>
Total	<u><u>2.50</u></u>	<u><u>100.00</u></u>	<u><u>0.6400</u></u>

**MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT**

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 w/ Fire		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 0.0000	(4)	(5)=(4)X 1.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.6681	0.0000	0.5596	0.5596	0.2766	0.0000	0.5596
Commercial	0.2534	0.0000	0.2122	0.2122	0.0992	0.0000	0.2122
Industrial	0.0016	0.0000	0.0013	0.0013	0.0000	0.0000	0.0013
Other Public Authority	0.0301	0.0000	0.0252	0.0252	0.0112	0.0000	0.0252
Sales for Resale	0.0411	0.0000	0.0344	0.0344	0.0154	0.0000	0.0344
Private Fire Protection	0.0003	0.0000	0.0082	0.0082	0.0290	0.0000	0.0082
Public Fire Protection	0.0054	0.0000	0.1591	0.1591	0.5686	0.0000	0.1591
<b>Total</b>	<u>1.0000</u>	<u>0.0000</u>	<u>1.0000</u>	<u>1.0000</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	0	0.0000
Associated with Maximum Day and Fire	110	1.0000
Associated with Maximum Hour	0	0.0000
<b>Total</b>	<u>110</u>	<u>1.0000</u>

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

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption w/ Fire		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)
		0.1295		0.8705	
Residential	0.5596	0.0723	0.2766	0.2408	0.3131
Commercial	0.2122	0.0275	0.0992	0.0864	0.1139
Industrial	0.0013	0.0002	0.0000	0.0000	0.0002
Other Public Authority	0.0252	0.0033	0.0112	0.0097	0.0130
Sales for Resale	0.0344	0.0045	0.0154	0.0134	0.0179
Private Fire Protection	0.0082	0.0011	0.0290	0.0252	0.0263
Public Fire Protection	0.1591	0.0206	0.5686	0.4950	0.5156
Total	<u>1.0000</u>	<u>0.1295</u>	<u>1.0000</u>	<u>0.8705</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	9,795	0.1295
Distribution Mains	<u>65,858</u>	<u>0.8705</u>
Total	<u>75,653</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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.

<u>Customer Classification</u> (1)	<u>Allocation Factor</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.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	371	0.7762
Commercial	86	0.1799
Industrial	3	0.0063
Other Public Authority	11	0.0230
Sales for Resale	7	0.0146
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>478</u></u>	<u><u>1.0000</u></u>



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

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)
5/8	1.0	358	358	55	55	0	0	7	7	1	1	421	421
3/4	1.3	0	0	0	0	0	0	0	0	0	0	0	0
1	1.7	0	0	8	14	2	3	0	0	1	2	11	19
1-1/2	3.5	0	0	0	0	0	0	0	0	0	0	0	0
2	4.3	3	13	4	17	0	0	1	4	1	4	9	38
3	19.0	0	0	0	0	0	0	0	0	0	0	0	0
4	29.3	0	0	0	0	0	0	0	0	0	0	0	0
6	48.4	0	0	0	0	0	0	0	0	0	0	0	0
8	112.9	0	0	0	0	0	0	0	0	0	0	0	0
Total		361	371	67	86	2	3	8	11	3	7	441	478

MISSOURI-AMERICAN WATER COMPANY  
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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.

<u>Customer Classification</u> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	364	0.8000
Commercial	72	0.1582
Industrial	2	0.0044
Other Public Authority	9	0.0198
Sales for Resale	4	0.0088
Private Fire Protection	4	0.0088
	<hr/>	<hr/>
Total	<u>455</u>	<u>1.0000</u>

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

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(11)	Number of Services (15)	Weighting (16)
3/4	1.00	358	358	55	55	0	0	7	7	1	1	0	0	421	421
1	1.17	0	0	8	9	2	2	0	0	1	1	0	0	11	12
1-1/2	1.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	2.04	3	6	4	8	0	0	1	2	1	2	0	0	9	18
3	2.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	2.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	4.24	0	0	0	0	0	0	0	0	0	0	1	4	1	4
8	6.98	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	9.50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	12.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		361	364	67	72	2	2	8	9	3	4	1	4	442	455

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

**FACTOR 11. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION SUPERVISION AND ENGINEERING AND MISCELLANEOUS EXPENSES.**

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

Customer Classification <u>(1)</u>	Transmission & Distribution Operating Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$ 672	0.3131
Commercial	244	0.1139
Industrial	0	0.0002
Other Public Authority	28	0.0130
Sales for Resale	38	0.0179
Private Fire Protection	56	0.0263
Public Fire Protection	1,107	0.5156
	<u>2,146</u>	<u>1.0000</u>
Total	<u>2,146</u>	<u>1.0000</u>

**FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING, STRUCTURES AND IMPROVEMENTS, AND OTHER EXPENSES.**

Factors are based on transmission and distribution maintenance expenses other than those being allocated, however, due to no expenses in these categories, Factor 7 is used as follows:

Customer Classification <u>(1)</u>	Transmission & Distribution Maintenance Expenses <u>(2)</u>	Factor 7 Allocation Factor <u>(3)</u>
Residential	\$ -	0.3131
Commercial	-	0.1139
Industrial	-	0.0002
Other Public Authority	-	0.0130
Sales for Resale	-	0.0179
Private Fire Protection	-	0.0263
Public Fire Protection	-	0.5156
	<u>\$0</u>	<u>1.0000</u>
Total	<u>\$0</u>	<u>1.0000</u>

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

FACTOR 13. ALLOCATION OF BILLING AND COLLECTING COSTS.

Factors are based on the total number of customers.

<u>Customer Classification</u> (1)	<u>Total Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	361	0.8112
Commercial	67	0.1506
Industrial	2	0.0045
Other Public Authority	8	0.0180
Sales for Resale	3	0.0067
Private Fire Protection	4	0.0090
Public Fire Protection	0	0.0000
	<hr/>	<hr/>
Total	<u>445</u>	<u>1.0000</u>

FACTOR 14. ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

<u>Customer Classification</u> (1)	<u>Total Metered Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	361	0.8187
Commercial	67	0.1519
Industrial	2	0.0045
Other Public Authority	8	0.0181
Sales for Resale	3	0.0068
	<hr/>	<hr/>
Total	<u>441</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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

FACTOR 15. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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	\$85,566	0.6040
Commercial	29,933	0.2113
Industrial	236	0.0017
Other Public Authority	3,550	0.0251
Sales for Resale	4,569	0.0323
Private Fire Protection	1,004	0.0071
Public Fire Protection	16,784	0.1185
	<u>16,784</u>	<u>0.1185</u>
Total	<u>\$141,642</u>	<u>1.0000</u>

FACTOR 15A. ALLOCATION OF CASH WORKING CAPITAL

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$229,378	0.6073
Commercial	81,038	0.2145
Industrial	639	0.0017
Other Public Authority	9,621	0.0255
Sales for Resale	12,514	0.0331
Private Fire Protection	2,522	0.0067
Public Fire Protection	42,004	0.1112
	<u>42,004</u>	<u>0.1112</u>
Total	<u>\$377,717</u>	1.0000

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

FACTOR 16. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$76,537	0.5872
Commercial	28,070	0.2154
Industrial	191	0.0015
Other Public Authority	3,331	0.0256
Sales for Resale	4,444	0.0341
Private Fire Protection	919	0.0070
Public Fire Protection	16,838	0.1292
Total	<u>\$130,329</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS 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	\$1,245,583	0.5566
Commercial	400,468	0.1789
Industrial	4,170	0.0019
Other Public Authority	47,897	0.0214
Sales for Resale	56,236	0.0251
Private Fire Protection	22,645	0.0101
Public Fire Protection	461,083	0.2060
Total	<u>\$2,238,083</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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 <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$1,196,180	0.5582
Commercial	386,369	0.1803
Industrial	3,967	0.0019
Other Public Authority	46,197	0.0216
Sales for Resale	54,528	0.0254
Private Fire Protection	21,407	0.0100
Public Fire Protection	<u>434,000</u>	<u>0.2026</u>
Total	<u><u>\$2,142,648</u></u>	<u><u>1.0000</u></u>

FACTOR 19. ALLOCATION OF REGULATORY 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 <u>(1)</u>	Total Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$459,758	0.5887
Commercial	156,492	0.2004
Industrial	1,403	0.0018
Other Public Authority	18,652	0.0239
Sales for Resale	23,303	0.0298
Private Fire Protection	6,196	0.0079
Public Fire Protection	<u>115,179</u>	<u>0.1475</u>
Total	<u><u>\$780,982</u></u>	<u><u>1.0000</u></u>



MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 Public (9)		(10)
							\$		Private	Public	
<b>RATE BASE</b>											
Organization	17	\$ 192	\$ 107	\$ 34	\$ 0	\$ 4	\$ 5	\$ 2	\$ 40		
Franchises	17	1,092	608	195	2	23	27	11	225		
Land & Ld Rights SS	2	11,981	8,004	3,036	19	361	492	4	65		
Land & Ld Rights P	6	0	0	0	0	0	0	0	0		
Land & Ld Rights WT	2	1,468	981	372	2	44	60	0	8		
Land & Ld Rights TD	7	575	180	65	0	7	10	15	296		
Land & Land Rights AG	15	0	0	0	0	0	0	0	0		
Struct & Imp SS	2	19,307	12,899	4,892	31	581	794	6	104		
Struct & Imp P	6	50,271	28,131	10,667	65	1,267	1,729	412	7,998		
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0		
Struct & Imp WT	2	201,670	134,735	51,103	323	6,070	8,289	61	1,089		
Struct & Imp TD	7	20,697	6,480	2,357	4	269	370	544	10,671		
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0		
Struct & Imp AG	7	159	50	18	0	2	3	4	82		
Struct & Imp Offices	15	94,902	57,321	20,053	161	2,382	3,065	674	11,246		
Gen Structures HVAC	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	0	0	0	0	0	0	0	0		
Struct & Imp Store,Shop,Gar	15	434	262	92	1	11	14	3	51		
Struct & Imp Misc	15	16,373	9,889	3,460	28	411	529	116	1,940		
Collect & Impounding	1	0	0	0	0	0	0	0	0		
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0		
Infiltration Galleries & Tunnels	2	1,736	1,160	440	3	52	71	1	9		
Wells & Springs	2	155,033	103,578	39,285	248	4,667	6,372	47	837		
Supply Mains	2	46,211	30,874	11,710	74	1,391	1,899	14	250		
Power Generation Equip	6	1,250	700	265	2	32	43	10	199		
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	68,480	38,322	14,531	89	1,726	2,356	562	10,895		
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	18,319	10,252	3,887	24	462	630	150	2,915		
Pump Equip WT	6	0	0	0	0	0	0	0	0		
Pump Equip TD	6	0	0	0	0	0	0	0	0		
WT Equip Non-Media	2	94,698	63,268	23,996	152	2,850	3,892	28	511		
WT Equip Filter Media	2	68,115	45,508	17,260	109	2,050	2,800	20	368		
Dist Reservoirs & Standpipe	5	31,432	13,837	4,973	0	626	682	550	10,766		
Elevated Tanks & Standpipes	5	20,946	9,220	3,314	0	417	455	367	7,174		
Ground Level Facilities	5	0	0	0	0	0	0	0	0		
TD Mains Not Classified by	7	129,183	40,447	14,714	26	1,679	2,312	3,398	66,607		
TD Mains 4" & Less	4	52,911	14,635	5,249	0	593	815	1,534	30,085		
TD Mains 6 to 8"	4	343,036	94,884	34,029	0	3,842	5,283	9,948	195,050		

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Fire Protection Public (10)
TD Mains 10 to 16"	3	145	81	31	0	4	5	1	23
TD Mains 18" & Grtr	3	83	46	18	0	2	3	1	13
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	291,212	232,969	46,070	1,281	5,766	2,563	2,563	0
Meters Bronze Case	9	54,215	42,082	9,753	342	1,247	792	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	3,612	2,804	650	23	83	53	0	0
Meters Other-Rem Rdr Units	9	10,802	8,385	1,943	68	248	158	0	0
Meter Installations	9	98,636	76,561	17,745	621	2,269	1,440	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Meter Vaults	9	9,151	7,103	1,646	58	210	134	0	0
Hydrants	8	74,905	0	0	0	0	0	0	74,905
Other P/E Intangible	17	3,147	1,752	563	6	67	79	32	648
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	7,288	4,402	1,540	12	183	235	52	864
Office Furniture & Equip	15	2,003	1,210	423	3	50	65	14	237
Comp & Periph Equip	15	8,652	5,226	1,828	15	217	279	61	1,025
Computer Software	15	3,834	2,316	810	7	96	124	27	454
Comp Software Personal	15	44	27	9	0	1	1	0	5
Comp Software Customized	15	7,157	4,323	1,512	12	180	231	51	848
Comp Software Other	15	1,931	1,166	408	3	48	62	14	229
Data Handling Equipment	15	33,445	20,201	7,067	57	839	1,080	237	3,963
Other Office Equipment	15	1,786	1,079	377	3	45	58	13	212
Trans Equip Lt Duty Trks	15	12,664	7,649	2,676	22	318	409	90	1,501
Trans Equip Hwy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	12	7	3	0	0	0	0	0
Trans Equip Other	15	(12,484)	(7,540)	(2,638)	(21)	(313)	(403)	(89)	(1,479)
Stores Equipment	15	13,409	8,099	2,833	23	337	433	95	1,589
Tools, Shop, Garage Equip	15	29,243	17,663	6,179	50	734	945	208	3,465
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	19,824	13,244	5,023	32	597	815	6	107
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	2,635	1,591	557	4	66	85	19	312
Comm Equip Non-Telephone	15	3,331	2,012	704	6	84	108	24	395
Remote Control & Instr	15	8,463	5,112	1,788	14	212	273	60	1,003
Comm Equip Telephone	15	(3,037)	(1,834)	(642)	(5)	(76)	(98)	(22)	(360)
Misc Equipment	15	105,935	63,985	22,384	180	2,659	3,422	752	12,553
Other Tangible Property	17	16,783	9,341	3,002	32	359	421	170	3,457
Total Utility Plant in Service		2,259,297	1,257,391	404,264	4,210	48,351	56,769	22,859	465,453

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Fire Protection Public (10)
<b>Other Rate Base Items</b>									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15A	56,000	34,009	12,012	95	1,428	1,854	375	6,227
Materials and Supplies	15	1,359	821	287	2	34	44	10	161
Prepayments	15	1,338	808	283	2	34	43	9	159
OPEB's Contributed to External Fund	16	28,201	16,560	6,074	42	722	962	197	3,644
Pension / OPEB Tracker	16	1,584	930	341	2	41	54	11	205
Regulatory Deferrals	17	14,322	7,972	2,562	27	306	359	145	2,950
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(214,124)	(119,181)	(38,307)	(407)	(4,582)	(5,375)	(2,163)	(44,110)
Pensions	16	(5,329)	(3,129)	(1,148)	(8)	(136)	(182)	(37)	(689)
Total Other Rate Base Elements		(116,649)	(61,211)	(17,895)	(243)	(2,154)	(2,240)	(1,452)	(31,453)
Total Original Cost Measure of Value		\$ 2,142,648	\$ 1,196,180	\$ 386,369	\$ 3,967	\$ 46,197	\$ 54,528	\$ 21,407	\$ 434,000

**MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT**

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

FACTOR 20. REALLOCATION OF PUBLIC FIRE

Factors are based on the relative cost of meters by size and customer classification.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	371	0.7876
Commercial	86	0.1826
Industrial	3	0.0064
Other Public Authority	11	0.0234
Sales for Resale	0	0.0000
Private Fire	0	0.0000
	<hr/>	<hr/>
Total	<u>471</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

SUMMARY OF AVERAGE DAILY SEND OUT AND MAXIMUM DAILY USAGE  
FOR THE YEARS 1990-2008

Year	Average Daily Send out (MGD)	Maximum Daily Use		
		MGD	Ratio to Average	Highest Use Day
(1)	(2)	(3)	(4)	(5)
1990	0.179	0.275	1.53	12/28/1990
1991	0.208	0.315	1.51	4/6/1991
1992	0.180	0.266	1.47	8/26/1992
1993	0.154	0.299	1.94	7/29/1993
1994	0.154	0.225	1.46	9/24/1994
1995	0.151	0.204	1.35	7/5/1995
1996	0.151	0.242	1.60	2/7/1996
1997	0.149	0.236	1.58	4/2/1997
1998	0.140	0.200	1.43	5/23/1998
1999	0.145	0.238	1.64	5/27/1999
2000	0.147	0.228	1.55	8/27/2000
2001	0.134	0.207	1.54	11/1/2001
2002	0.135	0.192	1.42	6/13/2002
2003	0.127	0.223	1.76	2/2/2003
2004	0.128	0.203	1.58	2/19/2004
2005	0.144	0.197	1.37	8/30/2005
2006	0.133	0.199	1.50	6/27/2006
2007	0.129	0.240	1.86	7/24/2007
2008	0.116	0.221	1.90	10/22/2008

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

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	0.00	0	
3 -inch	9.00	0.00	0	
4 -inch	16.00	0.00	0	
6 -inch	36.00	1.00	36	
8 -inch	64.00	0.00	0	
10 -inch	100.00	0.00	0	
12 -inch	144.00	0.00	0	
Private Hydrants	6.25	3.00	19	
Total Private Fire Protection		4.00	55	0.0487
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
5 1/4" Valve	1-2 1/2" & 1- 4 1/2"	26.5	20	530
4 1/2" Valve	1-2 1/2" & 1- 4 1/2"	20.3	17	344
5 1/2" Valve	1-2 1/2" & 1- 4 1/2"	26.5	1	27
4 1/2" Valve	1-2 1/2"	6.3	12	75
4 1/4" Valve	1-2 1/2"	6.3	13	81
4 1/4" Valve	1-2 1/2" & 1- 4 1/2"	18.1	1	18
Total Public Fire Protection		64	1,075	0.9513
Total Fire Protection		68	1,130	1.0000

MISSOURI-AMERICAN WATER COMPANY  
BRUNSWICK DISTRICT

## CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	68,124	
(2) Meter Equivalents X 12	5,736	
(3) Cost per Bill - Meter related		\$ 11.88
(4) Cost Related to Services	22,061	
(5) Service Equivalents X 12	5,460	
(6) Cost per Bill - Services related		\$ 4.04
(7) Cost Related to Billing and Collecting	24,121	
(8) Number of Customers X 12	5,340	
(9) Cost per Bill - Billing and Collecting		<u>\$ 4.52</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 20.43

JEFFERSON CITY DISTRICT



MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
FOR THE TEST YEAR ENDED JUNE 30, 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	\$ 3,843,502	57.3%	\$ 3,301,906	53.4%	\$ 3,731,076	55.6%	\$ 429,170	13.0%
Commercial	1,736,050	25.9%	1,653,655	26.9%	1,744,477	26.0%	90,822	5.5%
Industrial	558,482	8.3%	571,210	9.4%	572,798	8.5%	1,588	0.3%
Public Authority	471,577	7.0%	452,549	7.4%	487,168	7.3%	34,619	7.6%
Sales for Resale	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Private Fire Service	102,170	1.5%	175,942	2.9%	175,942	2.6%	-	0.0%
Public Fire Service	-	0.0%	\$0	0.0%	-	0.0%	-	0.0%
Total Sales	6,711,781	100.0%	6,155,262	100.0%	6,711,461	100.0%	556,199	9.0%
Other Revenues	47,963		38,121		47,963		9,842	25.8%
Total	\$ 6,759,744		\$ 6,193,383		\$ 6,759,424		\$ 566,041	9.1%

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)		Public (10)
							Private	Public	Private	Public	
<b>OPERATION AND MAINTENANCE EXPENSES</b>											
<b>SOURCE OF SUPPLY EXPENSES</b>											
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	4,720	2,230	1,487	600	388	0	0	2	0	12
Purchased Water	1	8,413	3,665	2,720	1,279	703	0	0	8	0	38
<b>TOTAL SS EXPENSE - OPERATION</b>		<b>13,133</b>	<b>5,895</b>	<b>4,207</b>	<b>1,879</b>	<b>1,092</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>50</b>
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0	0
Super & Eng Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Struct & Improve Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0	0
Collect & Impound Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0	0
Wells & Springs Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Infiltr Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0	0
Supply Mains Maint SS - Labor	2	0	0	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0	0
Misc Plant Maint SS - Labor	2	94	44	29	12	8	0	0	0	0	0
Misc Plant Maint SS	2	(48)	(23)	(15)	(6)	(4)	0	0	(0)	0	(0)
<b>TOTAL SS EXPENSE - MAINTENANCE</b>		<b>46</b>	<b>22</b>	<b>14</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SS EXPENSE</b>		<b>13,178</b>	<b>5,917</b>	<b>4,221</b>	<b>1,884</b>	<b>1,096</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>50</b>
<b>POWER AND PUMPING EXPENSES</b>											
Super & Eng Oper P - Labor	6	0	0	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod - Labor	6	0	0	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	244,797	106,658	79,143	37,209	20,465	0	0	220	0	1,102
Labor & Exp Oper Pump - Labor	6	1,091	505	337	136	88	0	0	4	0	21
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	9	4	3	1	1	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0	0	0
<b>TOTAL PUMPING EXPENSE - OPERATION</b>		<b>245,897</b>	<b>107,167</b>	<b>79,482</b>	<b>37,346</b>	<b>20,554</b>	<b>0</b>	<b>0</b>	<b>224</b>	<b>0</b>	<b>1,123</b>

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)		Public (10)
							Private	Public	Private	Public	
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0	0
Struct & Improve Maint P - Labor	6	0	0	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0	0
Power Prod Equip Maint P - Labor	6	0	0	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0	0
Pump Equip Maint P - Labor	6	0	0	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	0	0
<b>TOTAL PUMPING EXPENSES</b>		<b>245,897</b>	<b>107,167</b>	<b>79,482</b>	<b>37,346</b>	<b>20,554</b>	<b>0</b>	<b>224</b>	<b>1,123</b>		
<b>WATER TREATMENT</b>											
Super & Eng Oper WT	2	33,037	15,607	10,410	4,199	2,719	0	17	86		
Chemicals	1	305,617	133,157	98,806	46,454	25,550	0	275	1,375		
Labor & Exp Oper WT - Labor	2	300,022	141,731	94,537	38,133	24,692	0	150	780		
Labor & Exp Oper WT	2	19,883	9,393	6,265	2,527	1,636	0	10	52		
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	2,454	1,159	773	312	202	0	1	6		
Rents Oper WT	2	0	0	0	0	0	0	0	0		
TOTAL WT EXPENSE - OPERATION		<b>661,013</b>	<b>301,046</b>	<b>210,791</b>	<b>91,625</b>	<b>54,799</b>	<b>0</b>	<b>453</b>	<b>2,299</b>		
Super & Eng Maint WT	2	76,366	36,075	24,063	9,706	6,285	0	38	199		
Struct & Improve Maint WT - Labor	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	0	0	0	0	0	0	0	0		
WT Equip Maint WT	2	56,604	26,740	17,836	7,194	4,659	0	28	147		
TOTAL WT EXPENSE - MAINTENANCE		<b>132,970</b>	<b>62,815</b>	<b>41,899</b>	<b>16,900</b>	<b>10,943</b>	<b>0</b>	<b>66</b>	<b>346</b>		
<b>TOTAL WT EXPENSE</b>		<b>793,983</b>	<b>363,861</b>	<b>252,690</b>	<b>108,525</b>	<b>65,742</b>	<b>0</b>	<b>519</b>	<b>2,645</b>		
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>											
Super & Eng Oper TD	11	0	0	0	0	0	0	0	0		
Storage Facility Exp - Labor	5	0	0	0	0	0	0	0	0		
Storage Facility Exp	5	0	0	0	0	0	0	0	0		
TD Lines Exp - Labor	7	17,251	5,734	3,719	1,370	975	0	890	4,563		
TD Lines Exp	7	7,986	2,655	1,722	634	451	0	412	2,112		
Meter Expense - Labor	9	3,260	2,279	677	25	280	0	0	0		
Meter Expense	9	0	0	0	0	0	0	0	0		
Customer Install Exp - Labor	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 - Labor	11	0	0	0	0	0	0	0	0		
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0		

MISSOURI-AMERICAN WATER COMPANY

JEFFERSON CITY DISTRICT

COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 2009, 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 (9)		Public (10)
Misc Exp Oper TD	11	13,075	4,894	2,807	931	783	0	598	3,062					
Rents Oper TD	11	158	59	34	11	9	0	7	37					
<b>TOTAL T &amp; D EXPENSE OPERATION</b>		<b>41,732</b>	<b>15,622</b>	<b>8,959</b>	<b>2,971</b>	<b>2,498</b>	<b>0</b>	<b>1,907</b>	<b>9,774</b>					
Super & Eng Maint TD	12	35,405	23,244	5,806	786	1,554	0	1,554	2,461					
Struct & Improve Maint TD - Labor	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 - Labor	5	0	0	0	0	0	0	0	0					
TD Main Maint TD - Labor	7	21,532	7,157	4,642	1,710	1,217	0	1,111	5,695					
TD Main Maint TD	7	0	0	0	0	0	0	0	0					
Fire Main Maint TD - Labor	8	0	0	0	0	0	0	0	0					
Fire Main Maint TD	8	0	0	0	0	0	0	0	0					
Services Maint TD - Labor	10	60,707	46,848	8,845	115	2,398	0	2,501	0					
Services Maint TD	10	0	0	0	0	0	0	0	0					
Meters Maint TD - Labor	9	0	0	0	0	0	0	0	0					
Meters Maint TD	9	0	0	0	0	0	0	0	0					
Hydrants Maint TD - Labor	8	20	0	0	0	0	0	0	0					
Hydrants Maint TD	8	0	0	0	0	0	0	0	0					
Labor Maint TD - Labor	12	87,538	57,469	14,356	1,943	3,843	0	3,843	6,084					
Labor Maint TD	12	37,584	24,674	6,164	834	1,650	0	1,650	2,612					
Mat and Sup Maint TD	12	2,228	1,463	365	49	98	0	98	155					
Misc Maint TD	5	560	224	144	52	38	0	17	85					
Amort Def Maint TD	12	3,150	2,068	517	70	138	0	138	219					
Permits TD	12	248,725	163,146	40,840	5,560	10,936	0	10,912	17,331					
<b>TOTAL T &amp; D EXPENSE - MAINTENANCE</b>		<b>290,458</b>	<b>178,769</b>	<b>49,799</b>	<b>8,531</b>	<b>13,434</b>	<b>0</b>	<b>12,819</b>	<b>27,105</b>					
<b>TOTAL T &amp; D EXPENSE</b>		<b>276,093</b>	<b>229,465</b>	<b>36,102</b>	<b>304</b>	<b>7,428</b>	<b>0</b>	<b>2,795</b>	<b>0</b>					
<b>CUSTOMER ACCOUNTS</b>														
Supervision CA	13	0	0	0	0	0	0	0	0					
Meter Reading Exp CA - Labor	14	70,557	59,239	9,321	78	1,919	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 - Labor	13	81,736	67,694	10,650	90	2,191	0	1,112	0					
Cust Rec & Collection CA	13	46,527	38,533	6,062	51	1,247	0	633	0					
Uncollectible Accts	13	59,768	49,500	7,788	66	1,602	0	813	0					
Misc Cust Accts Exp CA - Labor	13	96	79	12	0	3	0	1	0					
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0					
Misc Cust Accts Exp CA	13	17,410	14,419	2,269	19	467	0	237	0					
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0					
<b>TOTAL CUSTOMER ACCOUNTING EXPENSE</b>		<b>276,093</b>	<b>229,465</b>	<b>36,102</b>	<b>304</b>	<b>7,428</b>	<b>0</b>	<b>2,795</b>	<b>0</b>					

**MISSOURI-AMERICAN WATER COMPANY**  
 JEFFERSON CITY DISTRICT  
**COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 Public (9) (10)		
							Private	Public	Private	Public	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>											
Salaries AG	15	213,854	129,339	48,716	14,435	12,404	0	0	3,208	5,753	
Other Supplies & Exp AG	15	41	25	9	3	2	0	0	1	1	
Other Supplies & Exp AG	15	76,130	46,043	17,342	5,139	4,416	0	0	1,142	2,048	
Other Supplies & Exp AG	15	61,250	37,044	13,953	4,134	3,553	0	0	919	1,648	
Mgmt Fees-Admin	15	483,579	292,469	110,159	32,642	28,048	0	0	7,254	13,008	
Mgmt Fees-Customer Service	13	160,505	132,930	20,914	177	4,302	0	0	2,183	0	
Mgmt Fees-Belleville Lab	2	19,944	9,422	6,284	2,535	1,641	0	0	10	52	
Mgmt Fees- Employee	16	17,117	10,126	4,031	1,241	1,034	0	0	246	438	
Outside Services AG	15	30,888	18,663	7,029	2,083	1,790	0	0	463	830	
Outside Services AG	15	74,188	44,869	16,900	5,008	4,303	0	0	1,113	1,996	
Ins Gen Liab Oper AG	15	67,966	41,106	15,483	4,588	3,942	0	0	1,019	1,828	
Ins Work Comp AG	16	31,639	18,717	7,451	2,294	1,911	0	0	456	810	
Ins Other Oper AG	15	21,011	12,707	4,786	1,418	1,219	0	0	315	565	
Property Insurance	15	6,553	3,963	1,493	442	380	0	0	98	176	
Injuries & Damages	16	(300)	(177)	(71)	(22)	(18)	0	0	(4)	(8)	
Employee Pension & Benefits	16	268,745	158,990	63,289	19,484	16,232	0	0	3,870	6,880	
Employee Pension & Benefits	16	207,206	122,583	48,797	15,022	12,515	0	0	2,984	5,304	
Employee Pension & Benefits	16	34,130	20,192	8,038	2,474	2,061	0	0	491	874	
Reg Commission Exp	19	13,672	7,172	3,341	1,131	880	0	0	208	939	
Rents AG	15	5,104	3,087	1,163	344	296	0	0	77	137	
Goodwill Advertising Exp	15	2,341	1,416	533	158	136	0	0	35	63	
Misc Exp AG	15	82,333	49,795	18,755	5,557	4,775	0	0	1,235	2,215	
Research & Development	15	0	0	0	0	0	0	0	0	0	
<b>TOTAL A &amp; G OPERATIONS</b>		<b>1,877,866</b>	<b>1,160,481</b>	<b>418,398</b>	<b>120,288</b>	<b>105,821</b>	<b>0</b>	<b>0</b>	<b>27,322</b>	<b>45,558</b>	
General Plant Maint AG	15	992	600	226	67	58	0	0	15	27	
Maint Exp ARO/Net Neg Sal AG	18	0	0	0	0	0	0	0	0	0	
General Plant Maint AG	15	7,647	4,625	1,742	516	444	0	0	115	206	
<b>TOTAL A &amp; G EXPENSE - MAINTENANCE</b>		<b>8,639</b>	<b>5,225</b>	<b>1,968</b>	<b>583</b>	<b>501</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>232</b>	
<b>TOTAL A &amp; G EXPENSE</b>		<b>1,886,505</b>	<b>1,165,705</b>	<b>420,365</b>	<b>120,871</b>	<b>106,322</b>	<b>0</b>	<b>0</b>	<b>27,451</b>	<b>45,790</b>	
<b>Total Operation &amp; Maintenance Expenses</b>		<b>3,506,114</b>	<b>2,050,884</b>	<b>842,661</b>	<b>277,461</b>	<b>214,575</b>	<b>0</b>	<b>0</b>	<b>43,819</b>	<b>76,714</b>	

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 Public (9)		Public (10)
							Private	Public	Private	Public	
<b>DEPRECIATION EXPENSE</b>											
Struct & Imp SS	2	1,479	699	466	188	122	0	0	1	4	
Struct & Imp P	6	39,958	18,493	12,335	4,975	3,221	0	0	152	783	
Struct & Imp WT	2	79,806	37,700	25,147	10,143	6,568	0	0	40	207	
Struct & Imp TD	7	4,245	1,411	915	337	240	0	0	219	1,223	
Struct & Imp AG	15	54	33	12	4	3	0	0	1	1	
Struct & Imp Offices	15	6,082	3,678	1,385	411	353	0	0	91	164	
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0	0	
Struct & Imp Misc	15	0	0	0	0	0	0	0	0	0	
Collect & Impounding	1	0	0	0	0	0	0	0	0	0	
Lake, River & Other Intakes	2	20,507	9,688	6,462	2,606	1,688	0	0	10	53	
Wells & Springs	2	0	0	0	0	0	0	0	0	0	
Supply Mains	2	0	0	0	0	0	0	0	0	0	
Power Generation Equip	6	12,958	5,997	4,000	1,613	1,044	0	0	49	254	
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0	
Pump Equip Electric	6	35,219	16,299	10,872	4,385	2,839	0	0	134	690	
Pump Equip Diesel	6	0	0	0	0	0	0	0	0	0	
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0	
Pump Equip Other	6	669	310	207	83	54	0	0	3	13	
WT Equip Non-Media	2	82,501	38,973	25,996	10,486	6,790	0	0	41	215	
WT Equip Filter Media	2	4,194	1,981	1,322	533	345	0	0	2	11	
Dist Reservoirs & Standpipe	5	1,116	447	288	103	75	0	0	33	170	
Elevated Tanks & Standpipes	5	25,059	10,031	6,463	2,315	1,691	0	0	744	3,814	
Ground Level Facilities	5	161	64	42	15	11	0	0	5	25	
TD Mains Not Classified by	7	38,283	12,725	8,254	3,040	2,163	0	0	1,975	10,126	
TD Mains 4 & Less "	4	1,026	322	207	74	54	0	0	60	309	
TD Mains 6 to 8" "	4	13,960	4,375	2,819	1,011	738	0	0	819	4,198	
TD Mains 10 to 16" "	3	19,401	8,404	5,609	2,262	1,465	0	0	272	1,389	
TD Mains 18 & Grtr "	3	12	5	4	1	1	0	0	0	1	
TD Mains CI <10 1900-28 (S")	4	166	52	34	12	9	0	0	10	50	
Services	10	15,628	12,060	2,277	30	617	0	0	644	0	
Meters Bronze Case	9	21,976	15,359	4,560	171	1,886	0	0	0	0	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0	
Meters Other	9	14,600	10,204	3,030	114	1,253	0	0	0	0	
Meters Other-Rem Rdr Units	9	213	149	44	2	18	0	0	0	0	
Meter Installations	9	7,253	5,069	1,505	57	622	0	0	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	0	
Hydrants	8	20,133	0	0	0	0	0	0	0	0	
Other P/E Intangible	17	304	134	75	26	21	0	0	6	41	
Other P/E TD	7	0	0	0	0	0	0	0	0	0	
Other P/E CPS	15	5,682	3,436	1,294	384	330	0	0	85	153	
Office Furniture & Equip	15	3,550	2,147	809	240	206	0	0	53	95	
Comp & Periph Equip	15	63,400	38,344	14,443	4,280	3,677	0	0	951	1,705	
Computer Software	15	37,636	22,762	8,573	2,540	2,183	0	0	565	1,012	

**MISSOURI-AMERICAN WATER COMPANY**  
JEFFERSON CITY DISTRICT  
**COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Private (9)	Fire Protection Public (10)
Comp Software Personal	15	707	428	161	48	41	0	11	19
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	2,914	1,762	664	197	169	0	44	78
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	3,805	2,301	867	257	221	0	57	102
Trans Equip Other	15	8	5	2	1	0	0	0	0
Stores Equipment	15	118	71	27	8	7	0	2	3
Tools,Shop,Garage Equip	15	13,125	7,938	2,990	886	761	0	197	353
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	7,978	3,769	2,514	1,014	657	0	4	21
Laboratory Equip Other	2	792	374	250	101	65	0	0	2
Power Operated Equipment	15	1,873	1,133	427	126	109	0	28	50
Comm Equip Non-Telephone	15	4,195	2,537	956	283	243	0	63	113
Remote Control & Instr	15	796	481	181	54	46	0	12	21
Comm Equip Telephone	15	31	19	7	2	2	0	0	1
Misc Equipment	15	23,704	14,336	5,400	1,600	1,375	0	356	638
<b>Total Depreciation Expense</b>		<b>637,278</b>	<b>316,508</b>	<b>163,891</b>	<b>57,016</b>	<b>43,982</b>	<b>0</b>	<b>7,739</b>	<b>48,142</b>
Amort-Other UP	18	2,362	1,049	584	204	160	0	47	318
Amort-intangible Fin	2	647	306	204	82	53	0	0	2
Amort-Property Losses	2	0	0	0	0	0	0	0	0
<b>Taxes Other Than Income</b>									
Utility Reg Assessment Fee	19	51,795	27,172	12,659	4,283	3,336	0	787	3,558
Property Taxes	18	341,939	151,855	84,527	29,509	23,183	0	6,805	46,059
FUTA	16	957	566	225	69	58	0	14	24
FICA	16	70,772	41,869	16,667	5,131	4,275	0	1,019	1,812
SUTA	16	2,750	1,627	648	199	166	0	40	70
Other Taxes & Licenses	15	12,142	7,343	2,766	820	704	0	182	327
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
<b>Total Taxes, Other Than Income</b>		<b>480,355</b>	<b>230,432</b>	<b>117,492</b>	<b>40,012</b>	<b>31,722</b>	<b>0</b>	<b>8,846</b>	<b>51,851</b>
<b>Income Taxes</b>	18	<b>614,201</b>	<b>272,767</b>	<b>151,830</b>	<b>53,006</b>	<b>41,643</b>	<b>0</b>	<b>12,223</b>	<b>82,733</b>
<b>Utility Income Available for Return</b>	18	<b>1,518,787</b>	<b>674,493</b>	<b>375,444</b>	<b>131,071</b>	<b>102,974</b>	<b>0</b>	<b>30,224</b>	<b>204,581</b>
<b>Total Cost of Service</b>		<b>6,759,744</b>	<b>3,546,439</b>	<b>1,652,106</b>	<b>558,853</b>	<b>435,109</b>	<b>0</b>	<b>102,899</b>	<b>484,340</b>
<b>Less: Other Water Revenues</b>	19	<b>47,963</b>	<b>25,161</b>	<b>11,722</b>	<b>3,967</b>	<b>3,089</b>	<b>0</b>	<b>729</b>	<b>3,295</b>
<b>Revenue Contribution</b>	19	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Other Water Revenues</b>		<b>47,963</b>	<b>25,161</b>	<b>11,722</b>	<b>3,967</b>	<b>3,089</b>	<b>0</b>	<b>729</b>	<b>3,295</b>
<b>Total Cost of Service Related to Sales of Water</b>		<b>\$ 6,711,781</b>	<b>\$ 3,521,278</b>	<b>\$ 1,640,384</b>	<b>\$ 554,886</b>	<b>\$ 432,020</b>	<b>\$ -</b>	<b>\$ 102,170</b>	<b>\$ 461,045</b>
Reallocation of Public Fire	20	0	322,224	95,667	3,596	39,558	0	0	(461,045)
<b>Total</b>		<b>\$ 6,711,781</b>	<b>\$ 3,843,502</b>	<b>\$ 1,736,050</b>	<b>\$ 558,482</b>	<b>\$ 471,577</b>	<b>\$ -</b>	<b>\$ 102,170</b>	<b>\$ -</b>

**MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT**

**FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS**

**FACTOR 1. ALLOCATION OF COSTS WHICH 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	1,427	0.4357
Commercial	1,059	0.3233
Industrial	498	0.1520
Other Public Authority	274	0.0836
Sales for Resale	0	0.0000
Private Fire Protection	3	0.0009
Public Fire Protection	15	0.0045
<b>Total</b>	<b>3,276</b>	<b>1.0000</b>

**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 0.5882	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.4118	
Residential	0.4357	0.2563	0.5247	0.2161	0.4724
Commercial	0.3233	0.1902	0.3033	0.1249	0.3151
Industrial	0.1520	0.0894	0.0915	0.0377	0.1271
Other Public Authority	0.0836	0.0492	0.0805	0.0331	0.0823
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	0.0045	0.0026			0.0026
<b>Total</b>	<b>1.0000</b>	<b>0.5882</b>	<b>1.0000</b>	<b>0.4118</b>	<b>1.0000</b>

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**

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

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
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	1,427	1.0	1,427	0.5247
Commercial	1,032	0.8	825	0.3033
Industrial	498	0.5	249	0.0915
Other Public Authority	274	0.8	219	0.0805
Total	3,231		2,720	1.0000

The weighting of the factors is based on the maximum day ratio of 1.70, based on a review of maximum day ratios experienced during the period 1999 through 2007 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5882
Maximum Day Extra Capacity	0.70	0.4118
Total	1.70	1.0000

\* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

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	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor (8)=(3)+(5)+(7)
	Allocation Factor (2)	Weighted Factor (3)=(2) X 0.5396	Allocation Factor (4)	Weighted Factor (5)=(4) X 0.3777	Allocation Factor (6)	Weighted Factor (7)=(6) X 0.0827	
Residential	0.4357	0.2351	0.5247	0.1981			0.4332
Commercial	0.3233	0.1745	0.3033	0.1146			0.2891
Industrial	0.1520	0.0820	0.0915	0.0346			0.1166
Other Public Authority	0.0836	0.0451	0.0805	0.0304			0.0755
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0009	0.0005			0.1634	0.0135	0.0140
Public Fire Protection	0.0045	0.0024			0.8366	0.0692	0.0716
<b>Total</b>	<u>1.0000</u>	<u>0.5396</u>	<u>1.0000</u>	<u>0.3777</u>	<u>1.0000</u>	<u>0.0827</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

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, 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 1.70 and the average daily system sendout for 2008 of 3.52 MGD. The system demand for fire protection is 3,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	3,523,000	0.5396
Maximum Day Extra Capacity	<u>0.70</u>	<u>2,466,100</u>	<u>0.3777</u>
Subtotal	<u>1.70</u>	5,989,100	0.9173
Fire Protection		<u>540,000</u>	<u>0.0827</u>
Total		<u>6,529,100</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  
JEFFERSON CITY DISTRICT

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 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 (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.2919	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.3502	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.3579	Allocation Factor (9)=(4)+(6)+(8)		
Residential	59.5	0.4359	0.1272	0.5317	0.1862				0.3134	
Commercial	44.1	0.3231	0.0943	0.3073	0.1076				0.2019	
Industrial	20.8	0.1524	0.0445	0.0796	0.0279				0.0724	
Other Public Authority	11.4	0.0835	0.0244	0.0814	0.0285				0.0529	
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000				0.0000	
Private Fire Protection	0.1	0.0007	0.0002			0.1634	0.0585		0.0587	
Public Fire Protection	0.6	0.0044	0.0013			0.8366	0.2994		0.3007	
<b>Total</b>	<b>136.5</b>	<b>1.0000</b>	<b>0.2919</b>	<b>1.0000</b>	<b>0.3502</b>	<b>1.0000</b>	<b>0.3579</b>		<b>1.0000</b>	

The maximum hour extra capacity factors in column 5 are determined on the next page.

**MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT**

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, 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 2.20 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	2,447	0.2919
Maximum Hour Extra Capacity	1.20	2,936	0.3502
Subtotal	<u>2.20</u>	5,383	0.6421
Fire Protection		<u>3,000</u>	<u>0.3579</u>
Total		<u>8,383</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	59.5	3.5	208.3	0.5317
Commercial	43.0	2.8	120.4	0.3073
Industrial	20.8	1.5	31.2	0.0796
Other Public Authority	11.4	2.8	31.9	0.0814
Sales for Resale	0.0	2.0	0.0	0.0000
Total	<u>134.7</u>		<u>391.8</u>	<u>1.0000</u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

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 (1)	Average Hourly Consumption		Maximum Hour Extra Capacity		Fire Protection		Allocation Factor (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.4473	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.1800	
Residential	59.5	0.4359	0.5317	0.2378			0.4003
Commercial	44.1	0.3231	0.3073	0.1375			0.2579
Industrial	20.8	0.1524	0.0796	0.0356			0.0924
Other Public Authority	11.4	0.0835	0.0814	0.0364			0.0675
Sales for Resale	0.0	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.1	0.0007			0.1634	0.0294	0.0297
Public Fire Protection	0.6	0.0044			0.8366	0.1506	0.1522
<b>Total</b>	<b>136.5</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.4473</b>	<b>1.0000</b>	<b>0.1800</b>	<b>1.0000</b>

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

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

FACTOR 5. 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	45.45	0.3727
Extra Capacity Maximum Hour	<u>1.20</u>	<u>54.55</u>	<u>0.4473</u>
Total	<u><u>2.20</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 w/ Fire		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 0.7545	(4)	(5)=(4)X 0.2455	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4724	0.3564	0.4332	0.1064	0.3134	0.0000	0.4628
Commercial	0.3151	0.2377	0.2891	0.0710	0.2019	0.0000	0.3087
Industrial	0.1271	0.0959	0.1166	0.0286	0.0724	0.0000	0.1245
Other Public Authority	0.0823	0.0621	0.0755	0.0185	0.0529	0.0000	0.0806
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0005	0.0004	0.0140	0.0034	0.0587	0.0000	0.0038
Public Fire Protection	0.0026	0.0020	0.0716	0.0176	0.3007	0.0000	0.0196
<b>Total</b>	<b>1.0000</b>	<b>0.7545</b>	<b>1.0000</b>	<b>0.2455</b>	<b>1.0000</b>	<b>0.0000</b>	<b>1.0000</b>

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	1,160	0.7545
Associated with Maximum Day and Fire	378	0.2455
Associated with Maximum Hour	0	0.0000
<b>Total</b>	<b>1,538</b>	<b>1.0000</b>



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

FACTOR 7. ALLOCATION OF COSTS ASSOCIATED WITH TRANSMISSION AND DISTRIBUTION MAINS.

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

Customer Classification	Maximum Daily Consumption w/ Fire		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)
		0.1578		0.8422	
Residential	0.4332	0.0684	0.3134	0.2640	0.3324
Commercial	0.2891	0.0456	0.2019	0.1700	0.2156
Industrial	0.1166	0.0184	0.0724	0.0610	0.0794
Other Public Authority	0.0755	0.0119	0.0529	0.0446	0.0565
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0140	0.0022	0.0587	0.0494	0.0516
Public Fire Protection	0.0716	0.0113	0.3007	0.2532	0.2645
Total	<u>1.0000</u>	<u>0.1578</u>	<u>1.0000</u>	<u>0.8422</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	123,963	0.1578
Distribution Mains	<u>661,444</u>	<u>0.8422</u>
Total	<u>785,407</u>	1.0000

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

FACTOR 8. ALLOCATION OF COSTS ASSOCIATED WITH FIRE HYDRANTS.

Costs are assigned directly to Public Fire Protection.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
Public Fire Protection	1.0000
Total	<u>1.0000</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.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	9,074	0.6989
Commercial	2,694	0.2075
Industrial	101	0.0078
Other Public Authority	1,114	0.0858
Sales for Resale	<u>0</u>	<u>0.0000</u>
Total	<u>12,983</u>	<u>1.0000</u>

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BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)
5/8	1.0	8,812	8,812	874	874	3	3	60	60	0	0	9,749	9,749
3/4	1.3	0	0	0	0	0	0	0	0	0	0	0	0
1	1.7	137	233	285	485	2	3	76	129	0	0	500	850
1-1/2	3.5	2	7	71	249	0	0	30	105	0	0	103	361
2	4.3	5	22	163	701	4	17	108	464	0	0	280	1,204
3	19.0	0	0	10	190	1	19	11	209	0	0	22	418
4	29.3	0	0	5	147	2	59	5	147	0	0	12	353
6	48.4	0	0	1	48	0	0	0	0	0	0	1	48
8	112.9	0	0	0	0	0	0	0	0	0	0	0	0
Total		8,956	9,074	1,409	2,694	12	101	290	1,114	0	0	10,667	12,983

MISSOURI-AMERICAN WATER COMPANY  
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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 <u>(1)</u>	3/4" Dollar Equivalents <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	8,985	0.7717
Commercial	1,697	0.1457
Industrial	22	0.0019
Other Public Authority	460	0.0395
Sales for Resale	0	0.0000
Private Fire Protection	480	0.0412
	<u>11,644</u>	<u>1.0000</u>
Total	<u><u>11,644</u></u>	<u><u>1.0000</u></u>

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

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	8,812	8,812	874	874	3	3	60	60	0	0	0	0	9,749	9,749
1	1.17	137	160	285	333	2	2	76	89	0	0	0	0	500	584
1-1/2	1.58	2	3	71	112	0	0	30	47	0	0	0	0	103	162
2	2.04	5	10	163	333	4	8	108	220	0	0	8	16	288	587
3	2.73	0	0	10	27	1	3	11	30	0	0	1	3	23	63
4	2.88	0	0	5	14	2	6	5	14	0	0	26	75	38	109
6	4.24	0	0	1	4	0	0	0	0	0	0	49	208	50	212
8	6.98	0	0	0	0	0	0	0	0	0	0	20	140	20	140
10	9.50	0	0	0	0	0	0	0	0	0	0	4	38	4	38
12	12.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		8,956	8,985	1,409	1,697	12	22	290	460	0	0	108	480	10,775	11,644

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

**FACTOR 11. ALLOCATION OF TRANSMISSION AND DISTRIBUTION OPERATION SUPERVISION AND ENGINEERING AND MISCELLANEOUS EXPENSES.**

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

Customer Classification	Transmission & Distribution Operating Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$ 10,669	0.3743
Commercial	6,118	0.2147
Industrial	2,029	0.0712
Other Public Authority	1,706	0.0599
Sales for Resale	-	0.0000
Private Fire Protection	1,302	0.0457
Public Fire Protection	6,675	0.2342
Total	<u>28,500</u>	<u>1.0000</u>

**FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING, STRUCTURES AND IMPROVEMENTS, 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	\$ 54,005	0.6565
Commercial	13,487	0.1640
Industrial	1,825	0.0222
Other Public Authority	3,615	0.0439
Sales for Resale	-	0.0000
Private Fire Protection	3,612	0.0439
Public Fire Protection	5,715	0.0695
Total	<u>\$82,259</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.

<u>Customer Classification</u> (1)	<u>Total Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	8,956	0.8282
Commercial	1,409	0.1303
Industrial	12	0.0011
Other Public Authority	290	0.0268
Sales for Resale	0	0.0000
Private Fire Protection	147	0.0136
Public Fire Protection	<u>0</u>	<u>0.0000</u>
Total	<u><u>10,814</u></u>	<u><u>1.0000</u></u>

FACTOR 14. ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

<u>Customer Classification</u> (1)	<u>Total Metered Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	8,956	0.8396
Commercial	1,409	0.1321
Industrial	12	0.0011
Other Public Authority	290	0.0272
Sales for Resale	<u>0</u>	<u>0.0000</u>
Total	<u><u>10,667</u></u>	<u><u>1.0000</u></u>

**MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT**

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

FACTOR 15. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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	\$641,698	0.6048
Commercial	241,627	0.2278
Industrial	71,649	0.0675
Other Public Authority	61,535	0.0580
Sales for Resale	0	0.0000
Private Fire Protection	15,865	0.0150
Public Fire Protection	28,409	0.0269
<b>Total</b>	<b>\$1,060,783</b>	<b>1.0000</b>

FACTOR 15A. ALLOCATION OF CASH WORKING CAPITAL

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$2,050,884	0.5849
Commercial	842,661	0.2403
Industrial	277,461	0.0791
Other Public Authority	214,575	0.0612
Sales for Resale	0	0.0000
Private Fire Protection	43,819	0.0125
Public Fire Protection	76,714	0.0219
<b>Total</b>	<b>\$3,506,114</b>	<b>0.9999</b>



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

FACTOR 16. ALLOCATION OF LABOR RELATED TAXES AND BENEFITS.

Factors are based on the allocation of direct labor expense.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(3)
Residential	\$593,646	0.5916
Commercial	236,348	0.2355
Industrial	72,805	0.0725
Other Public Authority	60,631	0.0604
Sales for Resale	0	0.0000
Private Fire Protection	14,444	0.0144
Public Fire Protection	25,668	0.0256
Total	<u>\$1,003,542</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS 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	\$8,285,221	0.4422
Commercial	4,635,654	0.2474
Industrial	1,620,624	0.0865
Other Public Authority	1,271,907	0.0679
Sales for Resale	0	0.0000
Private Fire Protection	373,413	0.0199
Public Fire Protection	2,551,075	0.1361
Total	<u>\$18,737,894</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

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	\$7,571,157	0.4441
Commercial	4,213,657	0.2472
Industrial	1,471,133	0.0863
Other Public Authority	1,155,047	0.0678
Sales for Resale	0	0.0000
Private Fire Protection	338,412	0.0199
Public Fire Protection	2,296,453	0.1347
Total	<u>\$17,045,858</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF REGULATORY 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	\$3,512,095	0.5246
Commercial	1,636,106	0.2444
Industrial	553,438	0.0827
Other Public Authority	430,893	0.0644
Sales for Resale	0	0.0000
Private Fire Protection	101,904	0.0152
Public Fire Protection	459,842	0.0687
Total	<u>\$6,694,278</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)
			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>RATE BASE</b>																		
Organization	17	\$ 5,368	\$ 2,374	\$ 1,328	\$ 464	\$ 364	\$ -	\$ 107	\$ 731									
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	437	291	118	76	4	4	19									
Land & Ld Rights WT	2	70,255	33,188	22,137	8,929	5,782	0	35	183									
Land & Ld Rights TD	7	100,364	33,361	21,638	7,969	5,671	0	5,179	26,546									
Land & Land Rights AG	15	7,181	4,343	1,636	485	417	0	108	193									
Struct & Imp SS	2	57,825	27,317	18,221	7,350	4,759	0	29	150									
Struct & Imp P	6	515,092	238,385	159,009	64,129	41,516	0	1,957	10,096									
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0									
Struct & Imp WT	2	1,923,118	908,481	605,974	244,428	158,273	0	962	5,000									
Struct & Imp TD	7	180,547	60,014	38,926	14,335	10,201	0	9,316	47,755									
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0									
Struct & Imp AG	7	2,263	752	488	180	128	0	117	599									
Struct & Imp Offices	15	141,414	85,527	32,214	9,545	8,202	0	2,121	3,804									
Gen Structures HVAC	15	11	7	3	1	1	0	0	0									
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	317,022	149,761	99,894	40,293	26,091	0	159	824									
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	6	619,203	286,567	191,148	77,091	49,908	0	2,353	12,136									
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	1,133,995	524,813	350,064	141,182	91,400	0	4,309	22,226									
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	30,608	14,165	9,449	3,811	2,467	0	116	600									
Pump Equip Other	6	31,450	14,555	9,709	3,916	2,535	0	120	616									
Pump Equip WT	6	0	0	0	0	0	0	0	0									
Pump Equip TD	6	0	0	0	0	0	0	0	0									
WT Equip Non-Media	2	1,592,522	752,307	501,804	202,409	131,065	0	796	4,141									
WT Equip Filter Media	2	144,672	68,343	45,586	18,388	11,906	0	72	376									
Dist Reservoirs & Standpipe	5	41,601	16,653	10,729	3,844	2,808	0	1,236	6,332									
Elevated Tanks & Standpipes	5	873,088	349,497	225,170	80,673	58,933	0	25,931	132,884									
Ground Level Facilities	5	4,376	1,752	1,129	404	295	0	130	666									
TD Mains Not Classified by	7	3,169,368	1,053,498	683,316	251,648	179,069	0	163,539	838,298									
TD Mains 4" & Less	4	101,941	31,948	20,582	7,381	5,393	0	5,984	30,654									
TD Mains 6 to 8"	4	1,484,131	465,127	299,646	107,451	78,511	0	87,119	446,278									
TD Mains 10 to 16"	3	2,056,740	890,980	594,604	239,816	155,284	0	28,794	147,263									
TD Mains 18" & Grtr	3	1,326	575	383	155	100	0	19	95									

**MISSOURI-AMERICAN WATER COMPANY**  
 JEFFERSON CITY DISTRICT  
**COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (10)	
							Private (9)	Public (10)		
TD Mains CI <10 1900-28 (S"	4	0	0	0	0	0	0	0	0	0
TD Mains CI <10 1929-56 (S"	4	0	0	0	0	0	0	0	0	0
TD Mains CI <10 1957-93 (S"	4	17,963	5,630	3,627	1,301	950	0	1,054	5,401	0
Fire Mains	8	0	0	0	0	0	0	0	0	0
Services	10	435,074	335,746	63,390	827	17,185	0	17,925	0	0
Meters Bronze Case	9	1,008,419	704,784	209,247	7,866	86,522	0	0	0	0
Meters Plastic Case	9	(9,838)	(6,876)	(2,041)	(77)	(844)	0	0	0	0
Meters Other	9	614,026	429,142	127,410	4,789	52,683	0	0	0	0
Meters Other-Rem Rdr Units	9	9,421	6,584	1,955	73	808	0	0	0	0
Meter Installations	9	313,128	218,845	64,974	2,442	26,866	0	0	0	0
Meter Vaults	9	0	0	0	0	0	0	0	0	0
Hydrants	8	782,893	0	0	0	0	0	0	0	0
Other P/E Intangible	17	22,227	9,829	5,499	1,923	1,509	0	442	782,893	3,025
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	208,052	125,830	47,394	14,044	12,067	0	3,121	5,597	0
Office Furniture & Equip	15	(16,969)	(10,263)	(3,866)	(1,145)	(984)	0	(255)	(456)	0
Comp & Periph Equip	15	339,801	205,512	77,407	22,937	19,708	0	5,097	9,141	0
Computer Software	15	22,566	13,648	5,141	1,523	1,309	0	338	607	0
Comp Software Personal	15	1,039	628	237	70	60	0	16	28	0
Comp Software Other	15	0	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0	0
Other Office Equipment	15	103	62	23	7	6	0	0	0	0
Trans Equip Lt Duty Trks	15	4,926	2,979	1,122	332	286	0	74	133	0
Trans Equip Hvy Duty Trks	15	26,918	16,280	6,132	1,817	1,561	0	404	724	0
Trans Equip Autos	15	24,459	14,793	5,572	1,651	1,419	0	367	658	0
Trans Equip Other	15	1,320	798	301	89	77	0	20	35	0
Stores Equipment	15	2,303	1,393	525	155	134	0	35	62	0
Tools Shop Garage Equip	15	93,373	56,472	21,270	6,303	5,416	0	1,401	2,512	0
Tools Shop Garage Equip Oth	15	0	0	0	0	0	0	0	0	0
Laboratory Equipment	2	33,594	15,870	10,585	4,270	2,765	0	17	87	0
Laboratory Equip Other	2	4,735	2,237	1,492	602	390	0	2	12	0
Power Operated Equipment	15	(26,216)	(15,856)	(5,972)	(1,770)	(1,521)	0	(393)	(705)	0
Comm Equip Non-Telephone	15	12,426	7,515	2,831	839	721	0	186	334	0
Remote Control & Instr	15	11,574	7,000	2,637	781	671	0	174	311	0
Comm Equip Telephone	15	342	207	78	23	20	0	5	9	0
Misc Equipment	15	221,409	133,908	50,437	14,945	12,842	0	3,321	5,956	0
Other Tangible Property	17	0	0	0	0	0	0	0	0	0
Total Utility Plant in Service		18,765,489	8,297,423	4,642,481	1,623,011	1,273,780	0	373,963	2,554,831	0

**MISSOURI-AMERICAN WATER COMPANY**  
 JEFFERSON CITY DISTRICT  
**COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)		Public (10)
							Private	Public	Private	Public	
<b>Other Rate Base Items</b>											
Add:											
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0	0
Cash Working Capital	15A	126,000	73,697	30,278	9,967	7,711	0	0	1,575	0	2,759
Materials and Supplies	15	149,711	90,545	34,104	10,105	8,683	0	0	2,246	0	4,027
Prepayments	15	31,976	19,339	7,284	2,158	1,855	0	0	480	0	860
OPEB's Contributed to External Fund	16	0	0	0	0	0	0	0	0	0	0
Pension / OPEB Tracker	16	37,859	22,397	8,916	2,745	2,287	0	0	545	0	969
Regulatory Deferrals	17	107,415	47,499	26,574	9,291	7,293	0	0	2,138	0	14,619
Less:											
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(2,045,205)	(904,390)	(505,984)	(176,910)	(138,869)	0	0	(40,700)	0	(278,352)
Pensions	16	(127,374)	(75,354)	(29,997)	(9,235)	(7,693)	0	0	(1,834)	0	(3,261)
Total Other Rate Base Elements		(1,719,618)	(726,266)	(428,824)	(151,878)	(118,734)	0	0	(35,551)	0	(258,378)
<b>Total Original Cost Measure of Value</b>		<b>\$ 17,045,871</b>	<b>\$ 7,571,157</b>	<b>\$ 4,213,657</b>	<b>\$ 1,471,133</b>	<b>\$ 1,155,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 338,412</b>	<b>\$ -</b>	<b>\$ 2,296,453</b>

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

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

FACTOR 20. REALLOCATION OF PUBLIC FIRE

Factors are based on the relative cost of meters by size and customer classification.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	9,074	0.6989
Commercial	2,694	0.2075
Industrial	101	0.0078
Other Public Authority	1,114	0.0858
Sales for Resale	0	0.0000
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>12,983</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

SUMMARY OF AVERAGE DAILY SEND OUT AND MAXIMUM DAILY USAGE  
FOR THE YEARS 1999-2008

Year	Average Daily Send out (MGD)	Maximum Daily Use		
		MGD	Ratio to Average	Highest Use Day
(1)	(2)	(3)	(4)	(5)
1999	3.810	6.500	1.71	7/22/1999
2000	4.101	5.690	1.39	7/11/2000
2001	3.739	5.240	1.40	8/21/2001
2002	3.861	5.980	1.55	8/5/2002
2003	4.171	6.990	1.68	8/17/2003
2004	4.042	5.760	1.42	7/22/2004
2005	4.270	6.348	1.49	8/2/2005
2006	4.040	6.830	1.69	8/1/2006
2007	3.840	6.260	1.63	8/9/2007
2008	3.523	5.199	1.48	7/21/2008

**MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT**

**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	8	32	
3 -inch	9.00	1	9	
4 -inch	16.00	26	416	
6 -inch	36.00	49	1,764	
8 -inch	64.00	20	1,280	
10 -inch	100.00	4	400	
12 -inch	144.00	0	0	
Private Hydrants	26.50	39	1,028	
Total Private Fire Protection		<u>146.8</u>	<u>4,929</u>	0.1634
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
5 1/4" Valve	2- 2-1/2" & 1- 4.5"	26.50	947	25,096
4 1/2" Valve	1- 2-1/2"	12.50	11	138
Total Public Fire Protection		<u>958</u>	<u>25,234</u>	<u>0.8366</u>
Total Fire Protection		<u><u>1,105</u></u>	<u><u>30,163</u></u>	<u><u>1.0000</u></u>



MISSOURI-AMERICAN WATER COMPANY  
JEFFERSON CITY DISTRICT

## CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	772,701	
(2) Meter Equivalents X 12	155,796	
(3) Cost per Bill - Meter related		\$ 4.96
(4) Cost Related to Services	605,843	
(5) Service Equivalents X 12	139,728	
(6) Cost per Bill - Services related		\$ 4.34
(7) Cost Related to Billing and Collecting	947,426	
(8) Number of Customers X 12	129,766	
(9) Cost per Bill - Billing and Collecting		<u>\$ 7.30</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 16.60

JOPLIN DISTRICT

MISSOURI-AMERICAN WATER COMPANY  
 JOPLIN DISTRICT

COMPARISON OF COST OF SERVICE WITH REVENUES UNDER PRESENT AND PROPOSED RATES  
 FOR THE TEST YEAR ENDED JUNE 30, 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	\$ 10,076,810	49.0%	\$ 8,630,893	50.0%	\$ 10,078,729	49.0%	\$ 1,447,836	16.8%
Commercial	4,610,574	22.4%	3,544,191	20.6%	4,587,377	22.4%	1,043,186	29.4%
Industrial	3,983,299	19.4%	3,562,229	20.7%	4,039,451	19.6%	477,222	13.4%
Public Authority	623,857	3.0%	463,048	2.7%	613,484	3.0%	150,436	32.5%
Sales for Resale	941,811	4.6%	568,524	3.3%	769,571	3.7%	201,047	35.4%
Private Fire Service	326,827	1.6%	474,134	2.7%	474,134	2.3%	-	0.0%
Public Fire Service	-	0.0%	\$0	0.0%	-	0.0%	-	-
Total Sales	20,563,178	100.0%	17,243,019	100.0%	20,562,746	100.0%	3,319,727	19.3%
Other Revenues	285,215		228,891		285,215		56,324	24.6%
Total	\$ 20,848,393		\$17,471,909		\$ 20,847,961		\$ 3,376,052	19.3%

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Fire Protection	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		\$	\$	\$	\$	\$	\$	Private	
								Public	
								(10)	
<b>OPERATION AND MAINTENANCE EXPENSES</b>									
<b>SOURCE OF SUPPLY EXPENSES</b>									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Labor & Exp Oper SS - Labor	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	54,112	20,243	13,447	14,697	1,818	3,794	60	114
Purchased Water	1	0	0	0	0	0	0	0	0
<b>TOTAL SS EXPENSE - OPERATION</b>		<b>54,112</b>	<b>20,243</b>	<b>13,447</b>	<b>14,697</b>	<b>1,818</b>	<b>3,794</b>	<b>60</b>	<b>114</b>
Misc Exp Oper SS	2	345,473	129,241	85,850	93,830	11,608	23,838	380	725
Misc Exp Oper SS	2	21	8	5	6	1	1	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS - Labor	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 - Labor	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 - Labor	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 - Labor	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 - Labor	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 - Labor	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 - Labor	2	18,958	7,092	4,711	5,149	637	1,308	21	40
Misc Plant Maint SS	2	2,061	771	512	560	69	142	2	4
<b>TOTAL SS EXPENSE - MAINTENANCE</b>		<b>366,513</b>	<b>137,113</b>	<b>91,079</b>	<b>99,545</b>	<b>12,315</b>	<b>25,289</b>	<b>403</b>	<b>770</b>
<b>TOTAL SS EXPENSE</b>		<b>420,625</b>	<b>157,356</b>	<b>104,525</b>	<b>114,242</b>	<b>14,133</b>	<b>29,023</b>	<b>463</b>	<b>883</b>
<b>POWER AND PUMPING EXPENSES</b>									
Super & Eng Oper P	6	7,682	2,871	1,903	2,038	257	510	34	69
Fuel for Power Prod	1	1,029	339	249	324	34	77	2	4
Labor & Exp Oper Pwr Prod - Labor	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	432,417	142,395	104,688	136,255	14,183	32,561	778	1,557
Labor & Exp Oper Pump - Labor	6	445,815	166,601	110,428	118,275	14,935	29,602	1,962	4,012
Labor & Exp Oper Pump	6	224	84	55	59	8	15	1	2
Misc Exp Oper P	6	8,080	3,019	2,001	2,144	271	537	36	73
Rents Oper P	6	1,206	451	299	320	40	80	5	11
<b>TOTAL PUMPING EXPENSE - OPERATION</b>		<b>896,452</b>	<b>315,759</b>	<b>219,624</b>	<b>259,414</b>	<b>29,728</b>	<b>63,382</b>	<b>2,817</b>	<b>5,727</b>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Private (9)	Fire Protection Public (10)
Super & Eng Maint P	6	937	350	232	248	31	62	4	8
Struct & Improve Maint P - Labor	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 - Labor	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 - Labor	6	42,839	16,009	10,611	11,365	1,435	2,844	188	386
Pump Equip Maint P	6	13,523	5,054	3,350	3,588	453	898	60	122
<b>TOTAL PUMPING EXPENSES - MAINTENANCE</b>		<b>57,298</b>	<b>21,412</b>	<b>14,193</b>	<b>15,201</b>	<b>1,919</b>	<b>3,805</b>	<b>252</b>	<b>516</b>
<b>TOTAL PUMPING EXPENSES</b>		<b>953,751</b>	<b>337,172</b>	<b>233,817</b>	<b>274,616</b>	<b>31,647</b>	<b>67,187</b>	<b>3,070</b>	<b>6,243</b>
<b>WATER TREATMENT</b>									
Super & Eng Oper WT	2	(1,463)	(547)	(363)	(397)	(49)	(101)	(2)	(3)
Chemicals	1	562,259	185,152	136,123	177,168	18,442	42,338	1,012	2,024
Labor & Exp Oper WT - Labor	2	16,783	6,279	4,171	4,558	564	1,158	18	35
Labor & Exp Oper WT	2	38,502	14,404	9,588	10,457	1,294	2,657	42	81
Misc Exp Oper WT	2	180,600	67,562	44,879	49,051	6,068	12,461	199	379
Misc Exp Oper WT	1	33,510	11,035	8,113	10,559	1,099	2,523	60	121
Misc Exp Oper WT	2	6,715	2,512	1,669	1,824	226	463	7	14
Rents Oper WT	2	245	92	61	67	8	17	0	1
<b>TOTAL WT EXPENSE - OPERATION</b>		<b>837,152</b>	<b>286,488</b>	<b>204,219</b>	<b>253,286</b>	<b>27,652</b>	<b>61,517</b>	<b>1,338</b>	<b>2,652</b>
Super & Eng Maint WT	2	40,794	15,261	10,137	11,080	1,371	2,815	45	86
Struct & Improve Maint WT - Labor	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 - Labor	2	0	0	0	0	0	0	0	0
WT Equip Maint WT	2	21,212	7,935	5,271	5,761	713	1,464	23	45
<b>TOTAL WT EXPENSE - MAINTENANCE</b>		<b>62,006</b>	<b>23,196</b>	<b>15,408</b>	<b>16,841</b>	<b>2,083</b>	<b>4,278</b>	<b>68</b>	<b>130</b>
<b>TOTAL WT EXPENSE</b>		<b>899,158</b>	<b>309,684</b>	<b>219,628</b>	<b>270,127</b>	<b>29,735</b>	<b>65,795</b>	<b>1,406</b>	<b>2,782</b>
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>									
Super & Eng Oper TD	11	21,663	13,522	4,270	1,495	721	247	474	934
Storage Facility Exp - Labor	5	0	0	0	0	0	0	0	0
Storage Facility Exp	5	0	0	0	0	0	0	0	0
TD Lines Exp - Labor	7	105,002	40,153	25,873	14,721	3,497	1,355	6,332	13,073
TD Lines Exp	7	12,286	4,698	3,027	1,722	409	158	741	1,530
Meter Expense - Labor	9	215,010	161,494	37,003	6,860	7,289	2,344	0	0
Meter Expense	9	1,656	1,244	285	53	56	18	0	0
Customer Install Exp - Labor	10	5,170	4,119	622	31	50	5	343	0
Customer Install Exp	10	0	0	0	0	0	0	0	0
Misc Exp Oper TD - Labor	11	18,018	11,247	3,551	1,243	600	205	395	777

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Private (9)	Fire Protection Public (10)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	25,540	15,942	5,034	1,762	850	291	559	1,101
Rents Oper TD	11	0	0	0	0	0	0	0	0
<b>TOTAL T &amp; D EXPENSE OPERATION</b>		<b>404,346</b>	<b>252,419</b>	<b>79,665</b>	<b>27,908</b>	<b>13,472</b>	<b>4,623</b>	<b>8,844</b>	<b>17,413</b>
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 - Labor	7	237,500	90,820	58,520	33,298	7,909	3,064	14,321	29,569
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD - Labor	8	0	0	0	0	0	0	0	0
Fire Main Maint TD	8	0	0	0	0	0	0	0	0
Services Maint TD - Labor	10	4,544	3,621	547	27	44	4	302	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD - Labor	9	14,754	11,082	2,539	472	500	161	0	0
Meters Maint TD	9	8,800	6,610	1,514	282	298	96	0	0
Hydrants Maint TD - Labor	8	61,585	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	61,585
Misc Plant Maint TD - Labor	12	335	115	65	35	9	3	15	93
Mat and Sup Maint TD	12	43,414	14,878	8,375	4,524	1,159	443	1,941	12,095
Misc Maint TD	12	13	4	3	1	0	0	1	4
Amort Def Maint TD	5	9,190	3,029	1,927	1,782	260	493	555	1,144
<b>TOTAL T &amp; D EXPENSE - MAINTENANCE</b>		<b>380,135</b>	<b>130,158</b>	<b>73,489</b>	<b>40,420</b>	<b>10,179</b>	<b>4,264</b>	<b>17,134</b>	<b>104,490</b>
<b>TOTAL T &amp; D EXPENSE</b>		<b>784,480</b>	<b>382,578</b>	<b>153,154</b>	<b>68,329</b>	<b>23,652</b>	<b>8,886</b>	<b>25,978</b>	<b>121,903</b>
<b>CUSTOMER ACCOUNTS</b>									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA - Labor	14	215,067	188,807	24,173	667	1,355	65	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 - Labor	13	468	405	52	1	3	0	7	0
Cust Rec & Collection CA	13	105,683	91,437	11,710	328	655	21	1,532	0
Uncollectible Accts	13	237,026	205,075	26,262	735	1,470	47	3,437	0
Misc Cust Accts Exp CA - Labor	13	6,208	5,371	688	19	38	1	90	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	6,819	5,900	756	21	42	1	99	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
<b>TOTAL CUSTOMER ACCOUNTING EXPENSE</b>		<b>571,270</b>	<b>496,994</b>	<b>63,641</b>	<b>1,771</b>	<b>3,563</b>	<b>136</b>	<b>5,165</b>	<b>0</b>

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Private	Fire Protection	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(10)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>										
Salaries AG	15	484,056	250,354	97,828	75,367	12,827	17,426	6,390	23,864	
Other Supplies & Exp AG	15	77	40	16	12	2	3	1	4	
Other Supplies & Exp AG	15	115,651	59,815	23,373	18,007	3,065	4,163	1,527	5,702	
Other Supplies & Exp AG	15	63,891	33,044	12,912	9,948	1,693	2,300	843	3,150	
Mgmt Fees-Admin	15	1,082,490	559,864	218,771	168,544	28,886	38,970	14,289	53,367	
Mgmt Fees-Customer Service	13	359,289	310,857	39,809	1,114	2,228	72	5,210	0	
Mgmt Fees-Belleville Lab	2	44,644	16,701	11,094	12,125	1,500	3,080	49	94	
Mgmt Fees- Employee	16	38,315	19,430	7,766	5,598	1,054	1,234	605	2,628	
Outside Services AG	15	67,819	35,076	13,706	10,559	1,797	2,441	895	3,343	
Outside Services AG	15	39,455	20,406	7,974	6,143	1,046	1,420	521	1,945	
Property Insurance	15	0	0	0	0	0	0	0	0	
Ins Gen Liab Oper AG	15	152,142	78,688	30,748	23,688	4,032	5,477	2,008	7,501	
Ins Work Comp AG	16	66,496	33,720	13,479	9,715	1,829	2,141	1,051	4,562	
Ins Other Oper AG	15	47,033	24,326	9,505	7,323	1,246	1,693	621	2,319	
Property Insurance	15	17,044	8,815	3,445	2,654	452	614	225	840	
Injuries & Damages	16	(614)	(311)	(124)	(90)	(17)	(20)	(10)	(42)	
Employee Pension & Benefits	16	579,586	293,908	117,482	84,678	15,939	18,663	9,157	39,760	
Employee Pension & Benefits	16	439,248	222,743	89,036	64,174	12,079	14,144	6,940	30,132	
Employee Pension & Benefits	16	94,282	47,810	19,111	13,775	2,593	3,036	1,490	6,468	
Reg Commission Exp	19	30,604	14,069	6,650	5,888	888	1,402	487	1,221	
Rents AG	15	34,023	17,597	6,876	5,297	902	1,225	449	1,677	
Goodwill Advertising Exp	15	1,643	850	332	256	44	59	22	81	
Misc Exp AG	15	282,998	146,366	57,194	44,063	7,499	10,188	3,736	13,952	
Research & Development	15	0	0	0	0	0	0	0	0	
<b>TOTAL A &amp; G OPERATIONS</b>		<b>4,040,172</b>	<b>2,194,166</b>	<b>786,983</b>	<b>568,839</b>	<b>101,382</b>	<b>129,731</b>	<b>56,505</b>	<b>202,567</b>	
General Plant Maint AG	15	0	0	0	0	0	0	0	0	
Maint Exp ARO/Net Neg Sal AG	18	(77,980)	(33,414)	(17,662)	(16,181)	(2,386)	(3,891)	(1,427)	(3,018)	
General Plant Maint AG	15	16,604	8,588	3,356	2,585	440	598	219	819	
<b>TOTAL A &amp; G EXPENSE - MAINTENANCE</b>		<b>(61,376)</b>	<b>(24,827)</b>	<b>(14,307)</b>	<b>(13,596)</b>	<b>(1,946)</b>	<b>(3,293)</b>	<b>(1,208)</b>	<b>(2,199)</b>	
<b>TOTAL A &amp; G EXPENSE</b>		<b>3,978,796</b>	<b>2,169,339</b>	<b>772,676</b>	<b>555,243</b>	<b>99,436</b>	<b>126,438</b>	<b>55,297</b>	<b>200,368</b>	
<b>Total Operation &amp; Maintenance Expenses</b>		<b>7,608,080</b>	<b>3,853,124</b>	<b>1,547,441</b>	<b>1,284,327</b>	<b>202,166</b>	<b>297,465</b>	<b>91,379</b>	<b>332,179</b>	

MISSOURI-AMERICAN WATER COMPANY  
 JOPLIN DISTRICT  
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)
<b>DEPRECIATION EXPENSE</b>														
Struct & Imp SS	2	139,471	52,176	34,659	37,860	4,686	9,623	153	293					
Struct & Imp P	6	193,569	72,344	47,952	51,359	6,485	12,854	852	1,742					
Struct & Imp WT	2	314,015	117,473	78,033	85,286	10,551	21,667	659	8,858					
Struct & Imp TD	7	71,146	27,206	17,530	9,975	2,369	918	4,290	823					
Struct & Imp AG	15	16,697	8,636	3,374	2,600	442	601	220	823					
Struct & Imp Offices	15	0	0	0	0	0	0	0	0					
Struct & Imp Leasehold	15	794	411	160	124	21	29	10	39					
Struct & Imp Store,Shop,Gar	15	21,566	11,206	4,379	3,373	574	780	286	1,068					
Struct & Imp Misc	15	1,779	920	360	277	47	64	23	88					
Collect & Impounding	1	1,408	464	341	444	46	106	3	5					
Lake, River & Other Intakes	2	31,667	11,847	7,869	8,601	1,064	2,185	35	67					
Wells & Springs	2	82,767	30,963	20,568	22,480	2,781	5,711	91	174					
Supply Mains	2	70,383	26,330	17,490	19,116	2,365	4,856	77	148					
Power Generation Equip	6	28,540	10,665	7,069	7,572	956	1,895	126	257					
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0					
Boiler Plant Equipment P	6	103	38	26	27	3	7	0	1					
Pump Equip Electric	6	169,022	63,164	41,867	44,842	5,662	11,223	744	1,521					
Pump Equip Diesel	6	3,165	1,183	784	840	106	210	14	28					
Pump Equip Steam	6	0	0	0	0	0	0	0	0					
Pump Equip Other	6	5,715	2,136	1,416	1,516	191	379	25	51					
Pump Equip TD	6	2,472	924	612	656	83	164	11	22					
WT Equip Non-Media	2	458,237	171,426	113,872	124,457	15,397	31,618	504	962					
WT Equip Filter Media	2	4,991	1,867	1,240	1,356	168	344	5	10					
Dist Reservoirs & Standpipe	5	62,008	20,438	13,003	12,023	1,755	3,324	3,745	7,720					
Elevated Tanks & Standpipes	5	71,602	23,600	15,015	13,884	2,026	3,838	4,325	8,914					
Ground Level Facilities	5	90	30	19	17	3	5	5	11					
Cleanwells	5	3,616	1,192	758	701	102	194	218	450					
TD Mains Not Classified by	7	31,715	12,128	7,815	4,446	1,056	409	1,912	3,949					
TD Mains 4" & Less	4	58,025	22,566	14,431	6,464	1,950	0	4,120	8,495					
TD Mains 6 to 8"	4	25,690	9,991	6,389	2,862	863	0	1,824	3,761					
TD Mains 10 to 16"	3	190,863	67,966	45,158	49,357	6,108	12,559	3,168	6,547					



MISSOURI-AMERICAN WATER COMPANY  
 JOPLIN DISTRICT  
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (10)	
							Private (9)	Public (10)	Private (9)	Public (10)
TD Mains 18" & Grtr	3	12,655	4,506	2,994	3,273	405	833	210	434	
Fire Mains	8	84	0	0	0	0	0	0	84	
Services	10	275,650	219,638	33,161	1,654	2,646	248	18,303	0	
Meters Bronze Case	9	21,587	16,214	3,715	691	732	235	0	0	
Meters Plastic Case	9	160	120	28	5	5	2	0	0	
Meters Other	9	1,405	1,055	242	45	48	15	0	0	
Meters Other-Rem Rdr Units	9	1,112	835	191	36	38	12	0	0	
Meter Installations	9	73,814	55,442	12,703	2,362	2,502	805	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Meter Vaults	9	21	16	4	1	1	0	0	0	
Hydrants	8	18,397	0	0	0	0	0	0	18,397	
Other P/E Intangible	17	682	292	155	142	21	34	12	26	
Other P/E WT Res Hand Equip	2	255	95	63	69	9	18	0	1	
Other P/E TD	7	0	0	0	0	0	0	0	0	
Other P/E CPS	15	4,435	2,294	896	691	118	160	59	219	
Office Furniture & Equip	15	5,047	2,610	1,020	786	134	182	67	249	
Comp & Periph Equip	15	89,870	46,481	18,163	13,993	2,382	3,235	1,186	4,431	
Computer Software	15	84,251	43,575	17,027	13,118	2,233	3,033	1,112	4,154	
Comp Software Personal	15	2,240	1,159	453	349	59	81	30	110	
Comp Software Other	15	3,001	1,552	607	467	80	108	40	148	
Data Handling Equipment	15	416	215	84	65	11	15	5	21	
Other Office Equipment	15	523	270	106	81	14	19	7	26	
Trans Equip Lt Duty Trks	15	9,169	4,742	1,853	1,428	243	330	121	452	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	
Trans Equip Autos	15	2,116	1,094	428	329	56	76	28	104	
Trans Equip Other	15	326	169	66	51	9	12	4	16	
Stores Equipment	15	1,047	542	212	163	28	38	14	52	
Tools, Shop, Garage Equip	15	106,126	54,888	21,448	16,524	2,812	3,821	1,401	5,232	
Tools Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	13,389	5,009	3,327	3,636	450	924	15	28	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	3,833	1,982	775	597	102	138	51	189	
Comm Equip Non-Telephone	15	3,439	1,779	695	535	91	124	45	170	
Remote Control & Instr	15	16,817	8,698	3,399	2,618	446	605	222	829	
Comm Equip Telephone	15	70	36	14	11	2	3	1	3	
Misc Equipment	15	4,854	2,510	981	756	129	175	64	239	
<b>Total Depreciation Expense</b>		<b>2,818,027</b>	<b>1,247,108</b>	<b>626,996</b>	<b>577,009</b>	<b>83,663</b>	<b>140,843</b>	<b>50,131</b>	<b>92,277</b>	

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT  
COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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)	Private (9)	Public (10)
Amort-Other UP	18	5,288	2,266	1,198	1,097	162	264	97	205
Amort-Intangible Fin	2	1,449	542	360	394	49	100	2	3
Amort-Property Losses	2	0	0	0	0	0	0	0	0
<b>Taxes Other Than Income</b>									
Utility Reg Assessment Fee	19	146,118	67,170	31,751	28,113	4,237	6,692	2,323	5,830
Property Taxes	18	1,214,034	520,214	274,979	251,912	37,149	60,580	22,217	46,983
FUTA	16	1,892	959	384	276	52	61	30	130
FICA	16	137,297	69,623	27,830	20,059	3,776	4,421	2,169	9,419
SUTA	16	5,267	2,671	1,068	770	145	170	83	361
Other Taxes & Licenses	15	27,182	14,059	5,493	4,232	720	979	359	1,340
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
<b>Total Taxes, Other Than Income</b>		<b>1,531,790</b>	<b>674,686</b>	<b>341,505</b>	<b>305,362</b>	<b>46,080</b>	<b>72,903</b>	<b>27,181</b>	<b>64,063</b>
Income Taxes	18	2,619,657	1,122,523	593,352	543,579	80,162	130,721	47,940	101,381
Utility Income Available for Return	18	6,264,101	2,684,167	1,418,819	1,299,801	191,681	312,579	114,633	242,421
Total Cost of Service		20,848,393	9,584,426	4,529,671	4,011,569	603,963	954,874	331,362	832,528
Less: Other Water Revenues	19	285,215	131,113	61,977	54,875	8,271	13,063	4,535	11,380
<b>Total Cost of Service Related to Sales of Water</b>		<b>\$ 20,563,178</b>	<b>\$ 9,453,313</b>	<b>\$ 4,467,694</b>	<b>\$ 3,956,694</b>	<b>\$ 595,691</b>	<b>\$ 941,811</b>	<b>\$ 326,827</b>	<b>\$ 821,148</b>
Reallocation of Public Fire	20	0	623,498	142,880	26,605	28,165	0	0	(821,148)
<b>Total</b>		<b>\$ 20,563,178</b>	<b>\$ 10,076,810</b>	<b>\$ 4,610,574</b>	<b>\$ 3,983,299</b>	<b>\$ 623,857</b>	<b>\$ 941,811</b>	<b>\$ 326,827</b>	<b>\$ -</b>

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

**FACTORS FOR ALLOCATING COST OF SERVICE TO CUSTOMER CLASSIFICATIONS**

**FACTOR 1. ALLOCATION OF COSTS WHICH 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	3,871	0.3293
Commercial	2,846	0.2421
Industrial	3,704	0.3151
Other Public Authority	385	0.0328
Sales for Resale	885	0.0753
Private Fire Protection	21	0.0018
Public Fire Protection	42	0.0036
<b>Total</b>	<b>11,754</b>	<b>1.0000</b>

**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 0.5882	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.4118	
Residential	0.3293	0.1937	0.4380	0.1804	0.3741
Commercial	0.2421	0.1424	0.2576	0.1061	0.2485
Industrial	0.3151	0.1853	0.2095	0.0863	0.2716
Other Public Authority	0.0328	0.0193	0.0348	0.0143	0.0336
Sales for Resale	0.0753	0.0443	0.0601	0.0247	0.0690
Private Fire Protection	0.0018	0.0011			0.0011
Public Fire Protection	0.0036	0.0021			0.0021
<b>Total</b>	<b>1.0000</b>	<b>0.5882</b>	<b>1.0000</b>	<b>0.4118</b>	<b>1.0000</b>

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

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND  
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	3,871	1.0	3,871	0.4380
Commercial	2,846	0.8	2,277	0.2576
Industrial	3,704	0.5	1,852	0.2095
Other Public Authority	385	0.8	308	0.0348
Sales for Resale	885	0.6	531	0.0601
Total	11,691		8,839	1.0000

The weighting of the factors is based on the maximum day ratio of 1.70, based on a review of maximum day ratios experienced during the period 1990 through 2007 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5882
Maximum Day Extra Capacity	0.70	0.4118
Total	1.70	1.0000

\* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY  
 JOPLIN DISTRICT

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	Average Daily Consumption		Maximum Day Extra Capacity		Fire Protection		Allocation Factor (8)=(3)+(5)+(7)
	Allocation Factor (2)	Weighted Factor (3)=(2) X 0.5600	Allocation Factor (4)	Weighted Factor (5)=(4) X 0.3921	Allocation Factor (6)	Weighted Factor (7)=(6) X 0.0479	
Residential	0.3293	0.1843	0.4380	0.1718			0.3561
Commercial	0.2421	0.1356	0.2576	0.1010			0.2366
Industrial	0.3151	0.1765	0.2095	0.0821			0.2586
Other Public Authority	0.0328	0.0184	0.0348	0.0136			0.0320
Sales for Resale	0.0753	0.0422	0.0601	0.0236			0.0658
Private Fire Protection	0.0018	0.0010			0.3264	0.0156	0.0166
Public Fire Protection	0.0036	0.0020			0.6736	0.0323	0.0343
<b>Total</b>	<u>1.0000</u>	<u>0.5600</u>	<u>1.0000</u>	<u>0.3921</u>	<u>1.0000</u>	<u>0.0479</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

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, 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 1.70 and the average daily system sendout for 2008 of 12.614 MGD. The system demand for fire protection is 6,000 Gallons per minute for 3 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	12,613,820	0.5600
Maximum Day Extra Capacity	<u>0.70</u>	<u>8,829,674</u>	<u>0.3921</u>
Subtotal	<u><u>1.70</u></u>	21,443,494	0.9521
Fire Protection		<u>1,080,000</u>	<u>0.0479</u>
Total		<u><u>22,523,494</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  
JOPLIN DISTRICT

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 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 (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Weighted Factor (4)=(3) X 0.3139	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.4710	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.2151	Allocation Factor (9)=(4)+(6)+(8)		
Residential	161.3	0.4336	0.1361	0.5368	0.2528			0.3889		
Commercial	118.6	0.3187	0.1000	0.3157	0.1487			0.2487		
Industrial	73.5	0.1975	0.0620	0.1049	0.0494			0.1114		
Other Public Authority	16.0	0.0430	0.0135	0.0426	0.0201			0.0336		
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000		
Private Fire Protection	0.9	0.0024	0.0008			0.3264	0.0702	0.0710		
Public Fire Protection	1.8	0.0048	0.0015			0.6736	0.1449	0.1464		
<b>Total</b>	<b>372.1</b>	<b>1.0000</b>	<b>0.3139</b>	<b>1.0000</b>	<b>0.4710</b>	<b>1.0000</b>	<b>0.2151</b>	<b>1.0000</b>		

The maximum hour extra capacity factors in column 5 are determined on the next page.

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

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, 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 2.5 and the average daily system sendout for 2008 of 12.614 MGD. The system demand for fire protection is 6,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	8,760	0.3139
Maximum Hour Extra Capacity	1.50	13,140	0.4710
Subtotal	<u>2.50</u>	21,900	0.7849
Fire Protection		<u>6,000</u>	<u>0.2151</u>
Total		<u>27,900</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	161.3	3.5	564.6	0.5368
Commercial	118.6	2.8	332.1	0.3157
Industrial	73.5	1.5	110.3	0.1049
Other Public Authority	16.0	2.8	44.8	0.0426
Sales for Resale	0.0	2.0	0.0	0.0000
Total	<u>369.4</u>		<u>1,051.8</u>	<u>1.0000</u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

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



MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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 (9)=(4)+(6)+(8)
	Thousand Gallons (2)	Allocation Factor (3)	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.4901	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.1831	
Residential	161.3	0.3294	0.4528	0.2219			0.3296
Commercial	118.6	0.2421	0.2664	0.1306			0.2097
Industrial	154.3	0.3150	0.1857	0.0910			0.1939
Other Public Authority	16.0	0.0327	0.0359	0.0176			0.0283
Sales for Resale	36.9	0.0753	0.0592	0.0290			0.0536
Private Fire Protection	0.9	0.0018			0.3264	0.0598	0.0604
Public Fire Protection	1.8	0.0037			0.6736	0.1233	0.1245
<b>Total</b>	<b>489.8</b>	<b>1.0000</b>	<b>1.0000</b>	<b>0.4901</b>	<b>1.0000</b>	<b>0.1831</b>	<b>1.0000</b>

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

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

## FACTOR 5. 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.

$$\text{Fire Protection Weight} = \frac{6,000 \text{ GPM} \times 60 \text{ Min.} \times 3 \text{ Hrs.}}{5,900,000 \text{ Gallons}} = 0.1831$$

$$\text{General Service Weight} = 1.0000 - 0.1831 = 0.8169$$

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	40.00	0.3268
Extra Capacity Maximum Hour	1.50	60.00	0.4901
Total	<u>2.50</u>	<u>100.00</u>	<u>0.8169</u>

  

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	161.3	3.5	564.6	0.4528
Commercial	118.6	2.8	332.1	0.2664
Industrial	154.3	1.5	231.5	0.1857
Other Public Authority	16.0	2.8	44.8	0.0359
Sales for Resale	36.9	2.0	73.8	0.0592
Total	<u>487.1</u>		<u>1,246.8</u>	<u>1.0000</u>

\* Ratio of Maximum Hour To Average Hour Minus 1.0.

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

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 w/ Fire		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 0.9036	(4)	(5)=(4)X 0.0623	(6)	(7)=(6)X 0.0341	(8)=(3)+ (5)+(7)
Residential	0.3741	0.3381	0.3561	0.0223	0.3889	0.0133	0.3737
Commercial	0.2485	0.2245	0.2366	0.0147	0.2487	0.0085	0.2477
Industrial	0.2716	0.2454	0.2586	0.0161	0.1114	0.0038	0.2653
Other Public Authority	0.0336	0.0304	0.0320	0.0020	0.0336	0.0011	0.0335
Sales for Resale	0.0690	0.0623	0.0658	0.0041	0.0000	0.0000	0.0664
Private Fire Protection	0.0011	0.0010	0.0166	0.0010	0.0710	0.0024	0.0044
Public Fire Protection	0.0021	0.0019	0.0343	0.0021	0.1464	0.0050	0.0090
<b>Total</b>	<b>1.0000</b>	<b>0.9036</b>	<b>1.0000</b>	<b>0.0623</b>	<b>1.0000</b>	<b>0.0341</b>	<b>1.0000</b>

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	4,640	0.9036
Associated with Maximum Day and Fire	320	0.0623
Associated with Maximum Hour	175	0.0341
<b>Total</b>	<b>5,135</b>	<b>1.0000</b>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN 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 5, for each customer classification, as follows:

Customer Classification	Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.1956	(4)	(5)=(4)X 0.8044	(6)=(3)+(5)
Residential	0.3561	0.0696	0.3889	0.3128	0.3824
Commercial	0.2366	0.0463	0.2487	0.2001	0.2464
Industrial	0.2586	0.0506	0.1114	0.0896	0.1402
Other Public Authority	0.0320	0.0063	0.0336	0.0270	0.0333
Sales for Resale	0.0658	0.0129	0.0000	0.0000	0.0129
Private Fire Protection	0.0166	0.0032	0.0710	0.0571	0.0603
Public Fire Protection	0.0343	0.0067	0.1464	0.1178	0.1245
<b>Total</b>	<b>1.0000</b>	<b>0.1956</b>	<b>1.0000</b>	<b>0.8044</b>	<b>1.0000</b>

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	465,484	0.1956
Distribution Mains	1,914,219	0.8044
<b>Total</b>	<b>2,379,703</b>	<b>1.0000</b>

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

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.

<u>Customer Classification</u> (1)	<u>Allocation Factor</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.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	22,638	0.7511
Commercial	5,187	0.1721
Industrial	965	0.0320
Other Public Authority	1,023	0.0339
Sales for Resale	329	0.0109
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>30,142</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters (3)	Weighting (4)=(2)X(3)	Number of Meters (5)	Weighting (6)=(2)X(5)	Number of Meters (7)	Weighting (8)=(2)X(7)	Number of Meters (9)	Weighting (10)=(2)X(9)	Number of Meters (11)	Weighting (12)=(2)X(11)	Number of Meters (13)	Weighting (14)
5/8	1.0	18,639	18,639	1,703	1,703	7	7	37	37	0	0	20,386	20,386
3/4	1.3	0	0	4	5	1	1	0	0	0	0	5	6
1	1.7	2,264	3,849	565	961	12	20	42	71	1	2	2,884	4,903
1-1/2	3.5	1	4	13	46	0	0	1	4	0	0	15	54
2	4.3	34	146	372	1,600	33	142	59	254	1	4	499	2,146
3	19.0	0	0	0	0	0	0	0	0	0	0	0	0
4	29.3	0	0	16	469	15	440	7	205	0	0	38	1,114
6	48.4	0	0	6	290	5	242	0	0	2	97	13	629
8	112.9	0	0	1	113	1	113	4	452	2	226	8	904
Total		20,938	22,638	2,680	5,187	74	965	150	1,023	6	329	23,848	30,142

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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> (1)	<u>3/4" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	21,359	0.7968
Commercial	3,226	0.1203
Industrial	160	0.0060
Other Public Authority	256	0.0096
Sales for Resale	25	0.0009
Private Fire Protection	<u>1,780</u>	<u>0.0664</u>
Total	<u><u>26,806</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size (1)	3/4" Dollar Equivalent (2)	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services (3)	Weighting (4)=(2)X(3)	Number of Services (5)	Weighting (6)=(2)X(5)	Number of Services (7)	Weighting (8)=(2)X(7)	Number of Services (9)	Weighting (10)=(2)X(9)	Number of Services (11)	Weighting (12)=(2)X(11)	Number of Services (13)	Weighting (14)=(2)X(13)	Number of Services (15)	Weighting (16)
3/4	1.00	18,639	18,639	1,707	1,707	8	8	37	37	0	0	0	0	20,391	20,391
1	1.17	2,264	2,649	565	661	12	14	42	49	1	1	0	0	2,884	3,374
1-1/2	1.58	1	2	13	21	0	0	1	2	0	0	0	0	15	25
2	2.04	34	69	372	759	33	67	59	120	1	2	3	6	502	1,023
3	2.73	0	0	0	0	0	0	0	0	0	0	1	3	1	3
4	2.88	0	0	16	46	15	43	7	20	0	0	49	141	87	250
6	4.24	0	0	6	25	5	21	0	0	2	8	166	704	179	758
8	6.98	0	0	1	7	1	7	4	28	2	14	116	810	124	866
10	9.50	0	0	0	0	0	0	0	0	0	0	7	67	7	67
12	12.16	0	0	0	0	0	0	0	0	0	0	4	49	4	49
Total		20,938	21,359	2,680	3,226	74	160	150	256	6	25	346	1,780	24,194	26,806



**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

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	\$ 211,708	0.6242
Commercial	66,810	0.1971
Industrial	23,408	0.0690
Other Public Authority	11,300	0.0333
Sales for Resale	3,879	0.0114
Private Fire Protection	7,416	0.0219
Public Fire Protection	14,602	0.0431
Total	<u>339,124</u>	<u>1.0000</u>

**FACTOR 12. ALLOCATION OF TRANSMISSION AND DISTRIBUTION MAINTENANCE SUPERVISION AND ENGINEERING, STRUCTURES AND IMPROVEMENTS, 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	\$ 112,132	0.3427
Commercial	63,120	0.1929
Industrial	34,079	0.1042
Other Public Authority	8,751	0.0267
Sales for Resale	3,325	0.0102
Private Fire Protection	14,623	0.0447
Public Fire Protection	91,154	0.2786
Total	<u>\$327,183</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

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	20,938	0.8652
Commercial	2,680	0.1108
Industrial	74	0.0031
Other Public Authority	150	0.0062
Sales for Resale	6	0.0002
Private Fire Protection	350	0.0145
Public Fire Protection	0	0.0000
	<hr/>	<hr/>
Total	<u>24,198</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	20,938	0.8779
Commercial	2,680	0.1124
Industrial	74	0.0031
Other Public Authority	150	0.0063
Sales for Resale	6	0.0003
	<hr/>	<hr/>
Total	<u>23,848</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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

FACTOR 15. ALLOCATION OF ADMINISTRATIVE AND GENERAL EXPENSES

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	\$1,344,864	0.5172
Commercial	525,592	0.2021
Industrial	404,779	0.1557
Other Public Authority	68,972	0.0265
Sales for Resale	93,527	0.0360
Private Fire Protection	34,229	0.0132
Public Fire Protection	128,106	0.0493
Total	<u>\$2,600,069</u>	<u>1.0000</u>

FACTOR 15A. ALLOCATION OF CASH WORKING CAPITAL

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

Customer Classification	Operation & Maintenance Expenses	Allocation Factor
(1)	(2)	(3)
Residential	\$3,853,124	0.5064
Commercial	1,547,441	0.2034
Industrial	1,284,327	0.1688
Other Public Authority	202,166	0.0266
Sales for Resale	297,465	0.0391
Private Fire Protection	91,379	0.0120
Public Fire Protection	332,179	0.0437
Total	<u>\$7,608,080</u>	1.0000

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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	\$995,025	0.5071
Commercial	397,560	0.2027
Industrial	286,573	0.1461
Other Public Authority	54,023	0.0275
Sales for Resale	63,078	0.0322
Private Fire Protection	30,939	0.0158
Public Fire Protection	134,527	0.0686
Total	<u>\$1,961,725</u>	<u>1.0000</u>

FACTOR 17. ALLOCATION OF ORGANIZATION, FRANCHISES AND CONSENTS,  
MISCELLANEOUS 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	\$33,422,478	0.4276
Commercial	17,735,437	0.2268
Industrial	16,282,727	0.2082
Other Public Authority	2,394,489	0.0306
Sales for Resale	3,916,023	0.0501
Private Fire Protection	1,433,166	0.0183
Public Fire Protection	3,004,839	0.0384
Total	<u>\$78,189,159</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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 <u>(1)</u>	Original Cost Measure of Value <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$30,130,279	0.4285
Commercial	15,924,335	0.2265
Industrial	14,589,930	0.2075
Other Public Authority	2,149,719	0.0306
Sales for Resale	3,506,800	0.0499
Private Fire Protection	1,284,864	0.0183
Public Fire Protection	<u>2,718,236</u>	<u>0.0387</u>
Total	<u>\$70,304,163</u>	<u>1.0000</u>

FACTOR 19. ALLOCATION OF REGULATORY 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 <u>(1)</u>	Total Cost of Service <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$9,503,187	0.4597
Commercial	4,491,269	0.2173
Industrial	3,977,568	0.1924
Other Public Authority	598,838	0.0290
Sales for Resale	946,780	0.0458
Private Fire Protection	328,552	0.0159
Public Fire Protection	<u>825,477</u>	<u>0.0399</u>
Total	<u>\$20,671,671</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY  
 JOPLIN DISTRICT  
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)		Public (10)
							Private	Public	Private	Public	
<b>RATE BASE</b>											
Organization	17	\$ 10,288	\$ 4,399	\$ 2,333	\$ 2,142	\$ 315	\$ 515	\$ 188	\$ 395		
Franchises	17	8,868	8,868	4,704	4,318	635	1,039	380	796		
Land & Ld Rights SS	2	146,950	54,974	36,517	39,912	4,938	10,140	162	309		
Land & Ld Rights P	6	12,561	4,694	3,111	3,332	421	834	55	113		
Land & Ld Rights WT	2	338,068	126,471	84,010	91,819	11,359	23,327	372	710		
Land & Ld Rights TD	7	26,202	10,020	6,456	3,674	873	338	1,580	326		
Land & Land Rights AG	15	369,306	191,005	74,637	57,501	9,787	13,295	4,875	18,207		
Struct & Imp SS	2	5,222,116	1,953,594	1,297,696	1,418,327	175,463	360,326	5,744	10,966		
Struct & Imp P	6	2,718,535	1,015,916	673,381	721,227	91,071	180,511	11,962	24,467		
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0		
Struct & Imp WT	2	8,986,271	3,361,764	2,233,088	2,440,671	301,939	620,053	9,885	18,871		
Struct & Imp TD	7	3,151,159	1,205,003	776,445	441,792	104,934	40,650	190,015	392,319		
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0		
Struct & Imp AG	7	692,508	264,815	170,634	97,090	23,061	8,933	41,758	86,217		
Struct & Imp Offices	15	(72,893)	(37,700)	(14,732)	(11,349)	(1,932)	(2,624)	(962)	(3,594)		
Gen Structures HVAC	15	0	0	0	0	0	0	0	0		
Struct & Imp Leasehold	15	3,659	1,893	740	570	97	132	48	180		
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0		
Struct & Imp Store,Shop,Gar	15	453,935	234,775	91,740	70,678	12,029	16,342	5,992	22,379		
Struct & Imp Misc	15	73,511	38,020	14,856	11,446	1,948	2,646	970	3,624		
Collect & Impounding	1	23,818	7,843	5,766	7,505	781	1,793	43	86		
Lake, River & Other Intakes	2	530,240	198,363	131,765	144,013	17,816	36,587	583	1,114		
Wells & Springs	2	3,124,787	1,168,983	776,510	848,692	104,993	215,610	3,437	6,562		
Supply Mains	2	3,698,879	1,383,751	919,172	1,004,616	124,282	255,223	4,069	7,768		
Supply Mains Meramec Plt (S	2	0	0	0	0	0	0	0	0		
Power Generation Equip	6	1,351,124	504,915	334,673	358,453	45,263	89,715	5,945	12,160		
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0		
Boiler Plant Equipment P	6	333	124	82	88	11	22	1	3		
Pump Equip Steam	6	6,907	2,581	1,711	1,832	231	459	30	62		
Pump Equip Electric	6	6,132,001	2,291,529	1,518,897	1,626,820	205,422	407,165	26,981	55,188		
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0		
Pump Equip Diesel	6	100,323	37,491	24,850	26,616	3,361	6,661	441	903		
Pump Equip Diesel Ctrtl 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	138,213	51,650	34,235	36,668	4,630	9,177	608	1,244		
Pump Equip WT	6	0	0	0	0	0	0	0	0		
Pump Equip TD	6	100,997	37,743	25,017	26,795	3,383	6,706	444	909		
WT Equip Non-Media	2	15,096,487	5,647,596	3,751,477	4,100,206	507,242	1,041,658	16,606	31,703		
WT Equip Filter Media	2	166,934	62,450	41,483	45,339	5,609	11,518	184	351		
Dist Reservoirs & Standpipe	5	1,583,768	522,010	332,116	307,093	44,821	84,890	95,660	197,179		
Elevated Tanks & Standpipes	5	2,526,545	832,749	529,816	489,897	71,501	135,423	152,603	314,555		

MISSOURI-AMERICAN WATER COMPANY  
 JOPLIN DISTRICT  
 COST OF SERVICE FOR THE TWELVE MONTHS ENDED JUNE 30, 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 (9)	
							Private	Public	Private	Public
Ground Level Facilities	5	3,303	1,089	693	640	93	177	199	411	
Clearwells	5	141,062	46,494	29,581	27,352	3,992	7,561	8,520	17,562	
TD Mains Not Classified by	7	(979,299)	(374,484)	(241,299)	(137,298)	(32,611)	(12,633)	(59,052)	(121,923)	
TD Mains 4" & Less	4	905,911	352,309	225,300	100,918	30,439	0	64,320	132,625	
TD Mains 6 to 8"	4	4,697,649	1,826,916	1,168,305	523,318	157,841	0	333,533	687,736	
TD Mains 10 to 16"	3	2,900,431	1,032,844	686,242	750,052	92,814	190,848	48,147	99,485	
TD Mains 18" & Grtr	3	187,237	66,675	44,300	48,419	5,992	12,320	3,108	6,422	
Fire Mains	8	5,014	0	0	0	0	0	0	5,014	
Services	10	6,367,314	5,073,476	765,988	38,204	61,126	5,731	422,790	0	
Meters Bronze Case	9	1,317,364	989,472	226,718	42,156	44,659	14,359	0	0	
Meters Plastic Case	9	11,632	8,737	2,002	372	394	127	0	0	
Meters Other	9	44,189	33,190	7,605	1,414	1,498	482	0	0	
Meters Other-Rem Rdr Units	9	49,137	36,907	8,456	1,572	1,666	536	0	0	
Meter Installations	9	2,515,243	1,889,199	432,873	80,488	85,267	27,416	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	
Meter Vaults	9	945	710	163	30	32	10	0	0	
Hydrants	8	852,093	0	0	0	0	0	0	852,093	
Other P/E Intangible	17	49,793	21,292	11,293	10,367	1,524	2,495	911	1,912	
Other P/E WT Res Hand Equip	2	7,564	2,830	1,880	2,054	254	522	8	16	
Other P/E TD	7	(868)	(332)	(214)	(122)	(29)	(11)	(52)	(108)	
Other P/E CPS	15	153,199	79,235	30,962	23,853	4,060	5,515	2,022	7,553	
Office Furniture & Equip	15	45,936	23,758	9,284	7,152	1,217	1,654	606	2,265	
Comp & Periph Equip	15	246,435	127,456	49,805	38,370	6,531	8,872	3,253	12,149	
Computer Software	15	51,500	26,636	10,408	8,019	1,365	1,854	680	2,539	
Comp Software Personal	15	6,321	3,269	1,277	984	167	228	83	312	
Comp Software Other	15	9,312	4,816	1,882	1,450	247	335	123	459	
Data Handling Equipment	15	3,382	1,749	684	527	90	122	45	167	
Other Office Equipment	15	20,116	10,404	4,065	3,132	533	724	266	992	
Trans Equip Lt Duty Trks	15	(13,637)	(7,053)	(2,756)	(2,123)	(361)	(491)	(180)	(672)	
Trans Equip Hvy Duty Trks	15	4,239	2,192	857	660	112	153	56	209	
Trans Equip Autos	15	29,152	15,078	5,892	4,539	773	1,049	385	1,437	
Trans Equip Other	15	61,071	31,586	12,342	9,509	1,618	2,199	806	3,011	
Stores Equipment	15	17,809	9,211	3,599	2,773	472	641	235	878	
Tools, Shop, Garage Equip	15	1,475,466	763,111	298,192	229,730	39,100	53,117	19,476	72,740	
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	76,046	28,449	18,898	20,654	2,555	5,247	84	160	
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	
Power Operated Equipment	15	52,668	27,240	10,644	8,200	1,396	1,896	695	2,597	
Comm Equip Non-Telephone	15	32,545	16,832	6,577	5,067	862	1,172	430	1,604	
Remote Control & Instr	15	219,623	113,589	44,386	34,195	5,820	7,906	2,899	10,827	
Comm Equip Telephone	15	(31,187)	(16,130)	(6,303)	(4,856)	(826)	(1,123)	(412)	(1,538)	
Misc Equipment	15	35,145	18,177	7,103	5,472	931	1,255	464	1,733	
Other Tangible Property	17	0	0	0	0	0	0	0	0	
Total Utility Plant in Service		78,305,125	33,475,214	17,760,870	16,305,026	2,397,894	3,921,337	1,435,109	3,009,675	

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

Account	Factor Ref.	Cost of Service	Residential	Commercial	Industrial	Public Authorities	Sales for Resale	Private	Fire Protection	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(10)
<b>Other Rate Base Items</b>										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0
Cash Working Capital	15A	92,000	46,589	18,713	15,530	2,447	3,597	1,104	4,020	4,020
Materials and Supplies	15	400,022	206,891	80,844	62,283	10,601	14,401	5,280	19,721	19,721
Prepayments	15	71,577	37,020	14,466	11,145	1,897	2,577	945	3,529	3,529
OPEB's Contributed to External Fund	16	537,126	272,377	108,875	78,474	14,771	17,295	8,487	36,847	36,847
Pension / OPEB Tracker	16	84,749	42,976	17,179	12,362	2,331	2,729	1,339	5,814	5,814
Regulatory Deferrals	17	103,819	44,393	23,546	21,615	3,177	5,201	1,900	3,987	3,987
Less:										
Accumulated Amortization	15	0	0	0	0	0	0	0	0	0
Accumulated Deferred ITC (3%)	17	(7,426)	(3,175)	(1,684)	(1,546)	(227)	(372)	(136)	(285)	(285)
Deferred Income Taxes	17	(8,997,702)	(3,847,417)	(2,040,679)	(1,873,322)	(275,330)	(450,765)	(164,658)	(345,512)	(345,512)
Pensions	16	(285,127)	(144,588)	(57,795)	(41,657)	(7,841)	(9,181)	(4,505)	(19,560)	(19,560)
Total Other Rate Base Elements		(8,000,962)	(3,344,935)	(1,836,535)	(1,715,096)	(248,175)	(414,538)	(150,244)	(291,439)	(291,439)
<b>Total Original Cost Measure of Value</b>		<b>\$ 70,304,163</b>	<b>\$ 30,130,279</b>	<b>\$ 15,924,335</b>	<b>\$ 14,589,930</b>	<b>\$ 2,149,719</b>	<b>\$ 3,506,800</b>	<b>\$ 1,284,864</b>	<b>\$ 2,718,236</b>	



MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

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

FACTOR 20. REALLOCATION OF PUBLIC FIRE

Factors are based on the relative cost of meters by size and customer classification.

<u>Customer Classification</u> (1)	<u>5/8" Dollar Equivalents</u> (2)	<u>Allocation Factor</u> (3)
Residential	22,638	0.7593
Commercial	5,187	0.1740
Industrial	965	0.0324
Other Public Authority	1,023	0.0343
Sales for Resale	0	0.0000
Private Fire	<u>0</u>	<u>0.0000</u>
 Total	 <u><u>29,813</u></u>	 <u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

SUMMARY OF AVERAGE DAILY SEND OUT AND MAXIMUM DAILY USAGE  
FOR THE YEARS 1990-2008

Year	Average Daily Send out (MGD)	Maximum Daily Use		
		MGD	Ratio to Average	Highest Use Day
(1)	(2)	(3)	(4)	(5)
1990	9.656	14.110	1.46	8/29/1990
1991	9.954	16.140	1.62	7/22/1991
1992	9.610	14.828	1.54	6/30/1992
1993	9.947	12.940	1.30	8/23/1993
1994	10.586	15.120	1.43	7/6/1994
1995	10.895	16.800	1.55	8/30/1995
1996	11.063	15.440	1.40	6/26/1996
1997	10.681	14.900	1.40	7/31/1997
1998	10.902	15.760	1.45	9/4/1998
1999	10.993	18.452	1.68	7/30/1999
2000	11.334	18.747	1.65	8/29/2000
2001	10.862	16.432	1.51	7/20/2001
2002	11.694	18.552	1.59	8/2/2002
2003	11.217	17.360	1.55	8/18/2003
2004	11.673	19.768	1.69	8/23/2004
2005	12.632	19.322	1.53	7/23/2005
2006	13.750	21.691	1.58	8/2/2006
2007	13.265	21.450	1.62	8/9/2007
2008	12.614	18.689	1.48	7/25/2008

**MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT**

**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)
<b><u>PRIVATE FIRE PROTECTION</u></b>				
<u>Fire Lines</u>				
2 -inch	4.00	3	12	
3 -inch	9.00	0	0	
4 -inch	16.00	49	784	
6 -inch	36.00	166	5,976	
8 -inch	64.00	116	7,424	
10 -inch	100.00	7	700	
12 -inch	144.00	4	576	
Private Hydrants	26.50	5	133	
Total Private Fire Protection		350	15,605	0.3264
<b><u>PUBLIC FIRE PROTECTION</u></b>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
5 1/4 Valve	1- 2-1/2" & 1- 4 1/2"	26.50	495	13,118
4 1/2" Valve	1- 2-1/2" & 1- 4 1/2"	20.25	606	12,272
4 3/4" Valve	1- 2-1/2" & 1- 4 1/2"	22.56	158	3,565
5" Valve	1- 2-1/2" & 1- 4 1/2"	25.00	6	150
4 1/2" Valve	1-2 1/2"	6.25	495	3,094
Total Public Fire Protection		1,760	32,199	0.6736
Total Fire Protection		2,110	47,804	1.0000

MISSOURI-AMERICAN WATER COMPANY  
JOPLIN DISTRICT

## CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	2,278,023		
(2) Meter Equivalents X 12	361,704		
(3) Cost per Bill - Meter related		\$	6.30
(4) Cost Related to Services	1,035,940		
(5) Service Equivalents X 12	321,672		
(6) Cost per Bill - Services related		\$	3.22
(7) Cost Related to Billing and Collecting	1,864,518		
(8) Number of Customers X 12	290,376		
(9) Cost per Bill - Billing and Collecting		\$	<u>6.42</u>
(10) Total Customer Charge (3)+(6)+(9)		\$	15.94