

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	<u>100.0%</u>	17,243,019	<u>100.0%</u>	20,562,746	<u>100.0%</u>	3,319,727	19.3%
Other Revenues	285,215		228,891		285,215		56,324	24.6%
Total	<u>\$ 20,848,393</u>		<u>\$17,471,909</u>		<u>\$ 20,847,961</u>		<u>\$ 3,376,052</u>	19.3%

JOP-1

Schedule A - JOP

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)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
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	3,734	60	114
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		54,112	20,243	13,447	14,697	1,818	3,734	60	114
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
TOTAL SS EXPENSE - MAINTENANCE		366,513	137,113	91,079	99,545	12,315	25,289	403	770
TOTAL SS EXPENSE		420,625	157,356	104,525	114,242	14,133	29,023	463	883
POWER AND PUMPING EXPENSES									
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
TOTAL PUMPING EXPENSE - OPERATION		896,452	315,759	219,624	259,414	29,728	63,382	2,817	5,727

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Schedule B-JOP

**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				Public		Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	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	
TOTAL PUMPING EXPENSES - MAINTENANCE		57,298	21,412	14,193	15,201	1,919	3,805	252	516	
TOTAL PUMPING EXPENSES		953,751	337,172	233,817	274,616	31,647	67,187	3,070	6,243	
WATER TREATMENT										
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	9,568	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	
TOTAL WT EXPENSE - OPERATION		837,152	286,488	204,219	253,286	27,652	61,517	1,338	2,652	
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	
TOTAL WT EXPENSE - MAINTENANCE		62,006	23,196	15,408	16,841	2,083	4,278	68	130	
TOTAL WT EXPENSE		899,158	309,684	219,628	270,127	29,735	65,795	1,406	2,782	
TRANSMISSION AND DISTRIBUTION EXPENSES										
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	6,880	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	

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Schedule B-JOP

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)
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
TOTAL T & D EXPENSE OPERATION		404,346	252,419	79,665	27,908	13,472	4,623	8,844	17,413
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	61,585
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
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
TOTAL T & D EXPENSE - MAINTENANCE		380,135	130,158	73,489	40,420	10,179	4,264	17,134	104,490
TOTAL T & D EXPENSE		784,480	382,578	153,154	68,329	23,652	8,886	25,978	121,903
CUSTOMER ACCOUNTS									
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
TOTAL CUSTOMER ACCOUNTING EXPENSE		571,270	496,994	63,641	1,771	3,563	136	5,165	0

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Schedule B-JOP

**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)
ADMINISTRATIVE AND GENERAL EXPENSES									
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	28,686	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	23,689	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	14,089	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
TOTAL A & G OPERATIONS		4,040,172	2,194,166	786,983	568,839	101,382	129,731	56,505	202,567
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
TOTAL A & G EXPENSE - MAINTENANCE		(61,376)	(24,827)	(14,307)	(13,596)	(1,946)	(3,293)	(1,208)	(2,199)
TOTAL A & G EXPENSE		3,978,796	2,169,339	772,676	555,243	99,436	126,438	55,297	200,368
Total Operation & Maintenance Expenses		7,608,080	3,853,124	1,547,441	1,284,327	202,166	297,465	91,379	332,179

JOP-5

Schedule B-JOP

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)	Customer Classifications						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	139,471	52,176	34,659	37,880	4,686	9,623	153	293
Struct & Imp P	6	193,589	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	345	659
Struct & Imp TD	7	71,146	27,206	17,530	9,975	2,369	918	4,290	8,858
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	21,666	11,206	4,379	3,373	574	780	266	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	2,385	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

JOP-6

Schedule B-JOP

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)	Customer Classifications				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	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 Unts	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	89	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	13,369	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
Total Depreciation Expense		2,818,027	1,247,108	626,996	577,009	83,663	140,843	50,131	92,277

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Schedule B-JOP

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			Commercial		Industrial	Public Authorities	Sales for Resale	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	Private	Public			
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			
Taxes Other Than Income												
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			
Total Taxes, Other Than Income		1,531,790	674,696	341,505	305,362	46,080	72,903	27,181	64,063			
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			
Total Cost of Service Related to Sales of Water		\$ 20,563,178	\$ 9,453,313	\$ 4,467,694	\$ 3,956,694	\$ 595,691	\$ 941,811	\$ 326,827	\$ 821,148			
Reallocation of Public Fire	20	0	623,498	142,880	26,605	28,165	0	0	(821,148)			
Total		\$ 20,563,178	\$ 10,076,810	\$ 4,610,574	\$ 3,983,299	\$ 623,857	\$ 941,811	\$ 326,827	\$ -			

JOP-8

Schedule B-JOP

**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.

<u>Customer Classification</u> (1)	<u>Average Daily Consumption, Thousand Gallons</u> (2)	<u>Allocation Factor</u> (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
Total	<u>11,754</u>	<u>1.0000</u>

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

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

<u>Customer Classification</u> (1)	<u>Average Daily Consumption</u>		<u>Maximum Day Extra Capacity</u>		<u>Allocation Factor</u> (6)=(3)+(5)
	<u>Allocation Factor 1</u> (2)	<u>Weighted Factor</u> (3)=(2)x 0.5882	<u>Allocation Factor</u> (4)	<u>Weighted Factor</u> (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
Total	<u>1.0000</u>	<u>0.5882</u>	<u>1.0000</u>	<u>0.4118</u>	<u>1.0000</u>

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

**MISSOURI-AMERICAN WATER COMPANY
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
	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)
		0.5600		0.3921		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
Total	1.0000	0.5600	1.0000	0.3921	1.0000	0.0479	1.0000

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Schedule C-JOP

**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>1.70</u>	21,443,494	0.9521
Fire Protection		<u>1,080,000</u>	<u>0.0479</u>
Total		<u>22,523,494</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
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
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3139	(5)	(6)=(5) X 0.4710	(7)	(8)=(7) X 0.2151	(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
Total	372.1	1.0000	0.3139	1.0000	0.4710	1.0000	0.2151	1.0000

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

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Schedule C-JOP

**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		6,000	0.2151
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
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X	(5)	(6)=(5) X	(7)	(8)=(7) X	(9)=(4)+(6)+(8)
			0.3268		0.4901		0.1831	
Residential	161.3	0.3294	0.1077	0.4528	0.2219			0.3296
Commercial	118.6	0.2421	0.0791	0.2664	0.1306			0.2097
Industrial	154.3	0.3150	0.1029	0.1857	0.0910			0.1939
Other Public Authority	16.0	0.0327	0.0107	0.0359	0.0176			0.0283
Sales for Resale	36.9	0.0753	0.0246	0.0592	0.0290			0.0536
Private Fire Protection	0.9	0.0018	0.0006			0.3264	0.0598	0.0604
Public Fire Protection	1.8	0.0037	0.0012			0.6736	0.1233	0.1245
Total	489.8	1.0000	0.3268	1.0000	0.4901	1.0000	0.1831	1.0000

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

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Schedule C-JOP

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.

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

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

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	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+ (5)+(7)
		0.9036		0.0623		0.0341	
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
Total	<u>1.0000</u>	<u>0.9036</u>	<u>1.0000</u>	<u>0.0623</u>	<u>1.0000</u>	<u>0.0341</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	4,640	0.9036
Associated with Maximum Day and Fire	320	0.0623
Associated with Maximum Hour	175	0.0341
Total	<u>5,135</u>	<u>1.0000</u>

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	(4)	(5)=(4)X	(6)=(3)+(5)
		0.1956		0.8044	
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
Total	1.0000	0.1956	1.0000	0.8044	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	465,484	0.1956
Distribution Mains	1,914,219	0.8044
Total	2,379,703	1.0000

**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	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	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	0	0.0000
Total	<u>30,142</u>	<u>1.0000</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	18,839	18,839	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		<u>20,936</u>	<u>22,638</u>	<u>2,680</u>	<u>5,187</u>	<u>74</u>	<u>965</u>	<u>150</u>	<u>1,023</u>	<u>6</u>	<u>329</u>	<u>23,848</u>	<u>30,142</u>

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Schedule C-JOP

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	1,780	0.0664
Total	<u>26,806</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
JOPLIN DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	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	585	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

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Schedule C-JOP

**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	339,124	1.0000

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	\$327,183	1.0000

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 <u>(1)</u>	Total Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
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
 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 <u>(1)</u>	Total Metered Customers <u>(2)</u>	Allocation Factor <u>(3)</u>
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
 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>	<u>1.0000</u>

**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.

Customer Classification	Direct Labor Expense	Allocation Factor
(1)	(2)	(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:

Customer Classification	Original Cost Less Depreciation	Allocation Factor
(1)	(2)	(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				Commercial		Industrial		Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)					
RATE BASE														
Organization	17	\$ 10,288	\$ 4,399	\$ 2,333	\$ 2,142	\$ 315	\$ 515	\$ 188	\$ 395					
Franchises	17	20,740	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	3,262					
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 Ctrl Plt	6	0	0	0	0	0	0	0	0					
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0					
Pump Equip Other	6	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					

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Schedule C-JOP

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)	Customer Classifications				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)				Private (9)	Public (10)
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	7,581	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 Unts	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	8,312	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	1,265	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	

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Schedule C-JOP

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)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	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
Materials and Supplies	15	400,022	206,891	80,844	62,283	10,601	14,401	5,280	19,721
Prepayments	15	71,577	37,020	14,466	11,145	1,897	2,577	945	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
Pension / OPEB Tracker	16	84,749	42,976	17,179	12,382	2,331	2,729	1,339	5,814
Regulatory Deferrals	17	103,819	44,393	23,546	21,615	3,177	5,201	1,900	3,987
Less:									
Accumulated Amortization	15	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)
Deferred Income Taxes	17	(8,997,702)	(3,847,417)	(2,040,679)	(1,873,322)	(275,330)	(450,785)	(164,658)	(345,512)
Pensions	16	(285,127)	(144,588)	(57,795)	(41,657)	(7,841)	(9,181)	(4,505)	(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)
Total Original Cost Measure of Value		\$ 70,304,163	\$ 30,130,279	\$ 15,924,335	\$ 14,589,930	\$ 2,149,719	\$ 3,506,800	\$ 1,284,864	\$ 2,718,236

JOP-30

Schedule C-JOP

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	0	0.0000
	<hr/>	<hr/>
Total	<u>29,813</u>	<u>1.0000</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)
<u>PRIVATE FIRE PROTECTION</u>				
Fire Lines				
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
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant		Nozzle Sizes		
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

MEXICO DISTRICT

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	\$ 2,219,997	51.5%	\$ 1,687,797	49.2%	\$ 2,204,102	51.1%	\$ 516,305
Commercial	591,611	13.7%	457,837	13.4%	588,813	13.6%	130,976	28.6%
Industrial	628,038	14.5%	530,045	15.5%	627,534	14.5%	97,489	18.4%
Public Authority	303,541	7.0%	235,015	6.9%	301,180	7.0%	66,165	28.2%
Sales for Resale	462,918	10.7%	377,171	11.0%	460,597	10.7%	83,426	22.1%
Private Fire Service	111,933	2.6%	135,742	4.0%	135,742	3.1%	-	0.0%
Public Fire Service	-	0.0%	\$0	0.0%	-	0.0%	-	0.0%
Total Sales	4,318,038	<u>100.0%</u>	3,423,607	<u>100.0%</u>	4,317,968	<u>100.0%</u>	894,361	26.1%
Other Revenues	59,484		50,839		59,484		8,645	17.0%
Total	<u>\$ 4,377,522</u>		<u>\$ 3,474,446</u>		<u>\$ 4,377,452</u>		<u>\$ 903,006</u>	26.0%

MEX-1

Schedule A-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS- Labor	2	81,724	32,976	12,463	16,378	7,012	12,512	106	278
Labor & Exp Oper SS	2	1,703	687	260	341	146	261	2	6
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		83,427	33,663	12,723	16,719	7,158	12,773	108	284
Misc Exp Oper SS	2	138,608	55,928	21,138	27,777	11,893	21,221	180	471
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 - 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	8	3	1	2	1	1	0	0
Misc Plant Maint SS	2	4,890	1,973	746	980	420	749	6	17
TOTAL SS EXPENSE - MAINTENANCE		143,506	57,905	21,885	28,759	12,313	21,971	187	488
TOTAL SS EXPENSE		226,933	91,568	34,607	45,477	19,471	34,743	295	772
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	1,098	408	166	244	93	180	2	5
Labor & Exp Oper Pwr Prod- Labor	6	(1,213)	(489)	(185)	(243)	(104)	(186)	(2)	(4)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	68,964	25,627	10,414	15,351	5,841	11,276	124	331
Labor & Exp Oper Pump - Labor	6	(112)	(45)	(17)	(22)	(10)	(17)	(0)	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	310	125	47	62	27	47	0	1
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		69,047	25,626	10,425	15,392	5,847	11,300	125	333

MEX-2

Schedule B-MEX

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)	Fire Protection							
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
Super & Eng Maint P	6	0	0	0	0	0	0	0	0	0
Struct & Improve Maint P - Labor	6	0	0	0	0	0	0	0	0	0
Struct & Improve Maint P	6	0	0	0	0	0	0	0	0	0
Power Prod Equip Maint P - Labor	6	0	0	0	0	0	0	0	0	0
Power Prod Equip Maint P	6	0	0	0	0	0	0	0	0	0
Pump Equip Maint P - Labor	6	0	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	47	19	7	9	4	7	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		47	19	7	9	4	7	0	0	0
TOTAL PUMPING EXPENSES		69,094	25,644	10,432	15,402	5,851	11,307	125	333	
WATER TREATMENT										
Super & Eng Oper WT	2	(62)	(25)	(9)	(12)	(5)	(10)	(0)	(0)	
Chemicals	1	65,225	24,238	9,849	14,519	5,525	10,664	117	313	
Labor & Exp Oper WT - Labor	2	1,889	762	288	379	162	289	2	6	
Labor & Exp Oper WT	2	8,330	2,554	965	1,269	543	969	8	22	
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	
Misc Exp Oper WT	1	60,500	18,766	7,626	11,241	4,277	8,257	91	242	
Misc Exp Oper WT	2	1,289	520	197	258	111	197	2	4	
Rents Oper WT	2	0	0	0	0	0	0	0	0	
TOTAL WT EXPENSE - OPERATION		125,171	46,815	18,915	27,653	10,612	20,367	221	588	
Super & Eng Maint WT	2	6	2	1	1	0	1	0	0	
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	13,524	5,457	2,062	2,710	1,160	2,071	18	46	
TOTAL WT EXPENSE - MAINTENANCE		13,530	5,459	2,063	2,711	1,161	2,071	18	46	
TOTAL WT EXPENSE		138,700	52,274	20,978	30,365	11,773	22,439	238	634	
TRANSMISSION AND DISTRIBUTION EXPENSES										
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	97,909	30,087	10,927	12,806	6,129	10,339	7,020	20,600	
TD Lines Exp	7	526	162	59	69	33	56	38	111	
Meter Expense - Labor	9	0	0	0	0	0	0	0	0	
Meter Expense	9	0	0	0	0	0	0	0	0	
Customer Install Exp - Labor	10	1	1	0	0	0	0	0	0	
Customer Install Exp	10	617	488	58	6	17	2	46	0	
Misc Exp Oper TD - Labor	11	15	5	2	2	1	2	1	3	
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	

MEX-3

Schedule B-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)						Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Misc Exp Oper TD	11	2,248	698	251	292	140	236	161	470
Rents Oper TD	11	222	69	25	29	14	23	16	46
M&S Maint TD Hydrants*	8	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		101,537	31,509	11,320	13,204	6,334	10,657	7,282	21,230
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0
Struct & Improve Maint TD - Labor	12	18,323	5,664	2,047	2,391	1,147	1,928	1,308	3,839
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	7,901	2,428	882	1,033	495	834	566	1,662
TD Main Maint TD	7	105	32	12	14	7	11	8	22
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	0	0	0	0	0	0	0	0
Services Maint TD	10	0	0	0	0	0	0	0	0
Meters Maint TD - Labor	9	38	27	5	2	2	1	0	0
Meters Maint TD	9	0	0	0	0	0	0	0	0
Hydrants Maint TD - Labor	8	0	0	0	0	0	0	0	0
Hydrants Maint TD	8	0	0	0	0	0	0	0	0
Misc Plant Maint TD - Labor	12	10,408	3,217	1,163	1,358	652	1,095	743	2,180
Mat and Sup Maint TD	12	22,222	6,869	2,482	2,900	1,391	2,338	1,587	4,656
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	2,650	945	338	380	190	313	123	361
TOTAL T & D EXPENSE - MAINTENANCE		61,645	19,182	6,928	8,079	3,883	6,519	4,335	12,720
TOTAL T & D EXPENSE		163,182	50,691	18,248	21,283	10,217	17,177	11,617	33,950
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA - Labor	14	43,930	38,843	3,967	202	865	53	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	19,587	17,041	1,743	88	380	24	311	0
Cust Rec & Collection CA	13	21,230	18,470	1,889	96	412	25	338	0
Uncollectible Accts	13	26,996	23,486	2,403	121	524	32	429	0
Misc Cust Accts Exp CA - Labor	13	54	47	5	0	1	0	1	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	5,523	4,805	492	25	107	7	88	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		117,321	102,693	10,499	532	2,289	141	1,167	0

MEX-4

Schedule B-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	90,768	43,514	11,437	12,290	5,809	9,503	2,251	5,963
Other Supplies & Exp AG	15	3,029	1,452	382	410	194	317	75	199
Other Supplies & Exp AG	15	32,015	15,348	4,034	4,335	2,049	3,352	794	2,103
Other Supplies & Exp AG	15	13,358	6,404	1,683	1,809	855	1,399	331	878
Mgmt Fees-Admin	15	218,521	104,759	27,534	29,588	13,985	22,879	5,419	14,357
Mgmt Fees-Customer Service	13	72,529	63,101	6,455	326	1,407	87	1,153	0
Mgmt Fees-Belleville Lab	2	9,012	3,636	1,374	1,806	773	1,380	12	31
Mgmt Fees- Employee	16	7,735	3,627	932	972	469	758	257	719
Outside Services AG	15	19,052	9,134	2,401	2,580	1,219	1,995	472	1,252
Outside Services AG	15	69,770	33,448	8,791	9,447	4,465	7,305	1,730	4,584
Ins Gen Liab Oper AG	15	30,713	14,724	3,870	4,159	1,966	3,216	762	2,018
Ins Work Comp AG	16	13,588	6,371	1,637	1,708	825	1,332	451	1,264
Ins Other Oper AG	15	9,495	4,552	1,196	1,286	608	994	235	624
Property Insurance	15	3,937	1,887	496	533	252	412	98	259
Injuries & Damages	16	(164)	(77)	(20)	(21)	(10)	(16)	(5)	(15)
Employee Pension & Benefits	16	103,641	48,597	12,489	13,028	6,291	10,157	3,441	9,639
Employee Pension & Benefits	16	77,315	36,253	9,316	9,718	4,693	7,577	2,567	7,190
Employee Pension & Benefits	16	12,125	5,685	1,461	1,524	736	1,188	403	1,128
Reg Commision Exp	19	6,178	2,879	795	874	411	662	160	397
Rents AG	15	3,799	1,821	479	514	243	398	94	250
Goodwill Advertising Exp	15	3,223	1,545	406	436	206	337	80	212
Misc Exp AG	15	43,402	20,807	5,469	5,877	2,778	4,544	1,076	2,852
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		843,041	429,467	102,617	103,198	50,225	79,776	21,857	55,901
General Plant Maint AG - Labor	15	0	0	0	0	0	0	0	0
Maint Exp ARO/Net Neg Sal AG	18	(4,716)	(2,137)	(611)	(672)	(321)	(506)	(135)	(334)
General Plant Maint AG	15	6,776	3,248	854	917	434	709	168	445
TOTAL A & G EXPENSE - MAINTENANCE		2,060	1,111	243	245	113	203	33	111
TOTAL A & G EXPENSE		845,101	430,579	102,860	103,444	50,338	79,979	21,890	56,012
Total Operation & Maintenance Expenses		1,560,331	753,448	197,624	216,503	99,939	165,785	35,332	91,700

MEX-5

Schedule B-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)	Customer Classifications						
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Fire Protection Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	1,870	755	285	375	160	286	2	6
Struct & Imp P	6	4,722	1,905	720	946	405	723	6	16
Struct & Imp WT	2	116,432	46,980	17,756	23,333	9,990	17,826	151	396
Struct & Imp TD	7	1,484	458	166	194	93	157	106	312
Struct & Imp AG	15	246	118	31	33	16	26	6	18
Struct & Imp Offices	15	2,789	1,337	351	378	178	292	69	183
Struct & Imp Store, Shop, Gar	15	1,122	538	141	152	72	117	28	74
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	2	1	0	0	0	0	0	0
Lake, River & Other Intakes	2	569	230	87	114	49	87	1	2
Wells & Springs	2	23,235	9,375	3,543	4,656	1,994	3,557	30	79
Supply Mains	2	15,281	6,166	2,330	3,062	1,311	2,340	20	52
Power Generation Equip	6	107	43	16	21	9	16	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	20,460	8,256	3,120	4,100	1,755	3,132	27	70
Pump Equip Diesel	8	0	0	0	0	0	0	0	0
Pump Equip Other	6	738	298	113	148	63	113	1	3
WT Equip Non-Media	2	102,023	41,166	15,559	20,445	8,754	15,620	133	347
WT Equip Filter Media	2	1,886	761	288	378	162	289	2	6
Dist Reservoirs & Standpipe	5	7,680	2,739	980	1,101	551	908	356	1,045
Elevated Tanks & Standpipes	5	1,446	516	185	207	104	171	67	197
Ground Level Facilities	5	494	176	63	71	35	58	23	67
TD Mains Not Classified by	7	28,273	8,688	3,155	3,698	1,770	2,986	2,027	5,949
TD Mains 4" & Less	4	3,896	1,128	404	453	226	374	333	978
TD Mains 6 to 8"	4	25,853	7,484	2,678	3,009	1,502	2,479	2,210	6,489
TD Mains 10 to 16"	3	15,957	6,073	2,298	3,017	1,291	2,306	249	723
TD Mains 18" & Grtr	3	12	5	2	2	1	2	0	1
Fire Mains	8	477	0	0	0	0	0	0	477
Services	10	82,235	65,097	7,705	806	2,229	230	6,168	0
Meters Bronze Case	9	10,699	7,918	1,361	663	601	155	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,381	1,022	176	86	78	20	0	0
Meters Other-Rem Rdr Unts	9	0	0	0	0	0	0	0	0
Meter Installations	9	17,302	12,805	2,201	1,073	972	251	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Hydrants	8	7,501	0	0	0	0	0	0	7,501
Other P/E Intangible	17	154	70	20	22	10	17	4	11
Other P/E SS	2	81	33	12	16	7	12	0	0
Other P/E WT Res Hand Equip	2	721	291	110	144	62	110	1	2
Other P/E TD	7	392	120	44	51	25	41	28	82
Other P/E CPS	15	440	211	55	60	28	46	11	29
Office Furniture & Equip	15	357	171	45	48	23	37	9	23
Comp & Periph Equip	15	13,979	6,702	1,761	1,893	895	1,464	347	918
Computer Software	15	24,775	11,677	3,122	3,355	1,588	2,594	614	1,628

MEX-6

Schedule B-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
Comp Software Personal	15	319	153	40	43	20	33	8	21
Data Handling Equipment	15	3,441	1,650	434	466	220	360	85	226
Other Office Equipment	15	897	430	113	121	57	94	22	59
Trans Equip Lt Duty Trks	15	977	468	123	132	63	102	24	64
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	1,356	650	171	184	87	142	34	89
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	412	198	52	56	26	43	10	27
Tools Shop Garage Equip	15	6,438	3,086	811	872	412	674	160	423
Tools Shop Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	2,002	808	305	401	172	307	3	7
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	120	58	15	16	8	13	3	8
Comm Equip Non-Telephone	15	1,381	662	174	187	88	145	34	91
Remote Control & Instr	15	313	150	39	42	20	33	8	21
Comm Equip Telephone	15	151	72	19	20	10	16	4	10
Misc Equipment	15	981	470	124	133	63	103	24	64
Total Depreciation Expense		555,859	260,367	73,303	80,788	38,252	60,907	13,449	28,793
Amort-Other UP	18	1,067	484	138	152	73	115	31	76
Amort-Intangible Fin	2	293	118	45	59	25	45	0	1
Amort-Property Losses	2	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	29,057	13,541	3,740	4,109	1,935	3,115	753	1,865
Property Taxes	18	137,570	62,347	17,815	19,604	9,355	14,775	3,935	9,740
FUTA	16	401	188	48	50	24	39	13	37
FICA	16	25,860	12,126	3,116	3,251	1,570	2,534	659	2,405
SUTA	16	1,109	520	134	139	67	109	37	103
Other Taxes & Licenses	15	5,488	2,631	691	743	351	575	136	361
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		199,485	91,352	25,545	27,896	13,303	21,147	5,732	14,511
Income Taxes	18	589,132	266,995	76,293	83,951	40,061	63,273	16,849	41,711
Utility Income Available for Return	18	1,471,354	666,818	190,540	209,668	100,052	158,023	42,081	104,172
Total Cost of Service		4,377,522	2,039,581	563,487	619,017	291,705	469,294	113,474	280,963
Less: Other Water Revenues	19	59,484	27,720	7,656	8,411	3,962	6,377	1,541	3,819
Revenue Contribution	19	0	0	0	0	0	0	0	0
Total Other Water Revenues		59,484	27,720	7,656	8,411	3,962	6,377	1,541	3,819
Total Cost of Service Related to Sales of Water		\$ 4,318,038	\$ 2,011,862	\$ 555,832	\$ 610,606	\$ 287,744	\$ 462,918	\$ 111,933	\$ 277,144
Reallocation of Public Fire	20	0	208,135	35,779	17,432	15,797	0	0	(277,144)
Total		\$ 4,318,038	\$ 2,219,997	\$ 591,611	\$ 628,038	\$ 303,541	\$ 462,918	\$ 111,933	\$ -

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Schedule B-MEX

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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.

<u>Customer Classification</u> (1)	<u>Average Daily Consumption, Thousand Gallons</u> (2)	<u>Allocation Factor</u> (3)
Residential	623	0.3716
Commercial	253	0.1510
Industrial	373	0.2226
Other Public Authority	142	0.0847
Sales for Resale	274	0.1635
Private Fire Protection	3	0.0018
Public Fire Protection	8	0.0048
Total	<u>1,676</u>	<u>1.0000</u>

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

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

<u>Customer Classification</u> (1)	<u>Average Daily Consumption</u>		<u>Maximum Day Extra Capacity</u>		<u>Allocation Factor</u> (6)=(3)+(5)
	<u>Allocation Factor 1</u> (2)	<u>Weighted Factor</u> (3)=(2)x 0.7143	<u>Allocation Factor</u> (4)	<u>Weighted Factor</u> (5)=(4)x 0.2857	
Residential	0.3716	0.2655	0.4829	0.1380	0.4035
Commercial	0.1510	0.1078	0.1566	0.0447	0.1525
Industrial	0.2226	0.1590	0.1450	0.0414	0.2004
Other Public Authority	0.0847	0.0605	0.0884	0.0253	0.0858
Sales for Resale	0.1635	0.1168	0.1271	0.0363	0.1531
Private Fire Protection	0.0018	0.0013			0.0013
Public Fire Protection	0.0048	0.0034			0.0034
Total	<u>1.0000</u>	<u>0.7143</u>	<u>1.0000</u>	<u>0.2857</u>	<u>1.0000</u>

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

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	623	1.0	623	0.4829
Commercial	253	0.8	202	0.1566
Industrial	373	0.5	187	0.1450
Other Public Authority	142	0.8	114	0.0884
Sales for Resale	274	0.6	164	0.1271
Total	1,665		1,290	1.0000

The weighting of the factors is based on the maximum day ratio of 1.40, 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	0.7143
Maximum Day Extra Capacity	0.40	0.2857
Total	1.40	1.0000

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
		0.6739		0.2696		0.0565	
Residential	0.3716	0.2504	0.4829	0.1302			0.3806
Commercial	0.1510	0.1018	0.1566	0.0422			0.1440
Industrial	0.2226	0.1500	0.1450	0.0391			0.1891
Other Public Authority	0.0847	0.0571	0.0884	0.0238			0.0809
Sales for Resale	0.1635	0.1102	0.1271	0.0343			0.1445
Private Fire Protection	0.0018	0.0012			0.2541	0.0144	0.0156
Public Fire Protection	0.0048	0.0032			0.7459	0.0421	0.0453
Total	<u>1.0000</u>	<u>0.6739</u>	<u>1.0000</u>	<u>0.2696</u>	<u>1.0000</u>	<u>0.0565</u>	<u>1.0000</u>

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Schedule C-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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 1.40 and the average daily system sendout for 2008 of 2,147 MGD. The system demand for fire protection is 1,500 Gallons per minute for 2 hours.

	Ratio	Rate of Flow, (GPD)	Weight
Average Day	1.00	2,147,000	0.6739
Maximum Day Extra Capacity	0.40	858,800	0.2696
Subtotal	<u>1.40</u>	3,005,800	0.9435
Fire Protection		180,000	0.0565
Total		<u>3,185,800</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
MEXICO 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.

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Customer Classification	Average Hourly Consumption			Maximum Hour Extra Capacity		Fire Protection		Allocation Factor
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3327	(5)	(6)=(5) X 0.3327	(7)	(8)=(7) X 0.3346	(9)=(4)+(6)+(8)
Residential	26.0	0.3731	0.1242	0.4972	0.1653			0.2895
Commercial	10.5	0.1506	0.0501	0.1607	0.0535			0.1036
Industrial	15.5	0.2224	0.0740	0.1273	0.0424			0.1164
Other Public Authority	5.9	0.0846	0.0281	0.0902	0.0300			0.0581
Sales for Resale	11.4	0.1636	0.0544	0.1246	0.0415			0.0959
Private Fire Protection	0.1	0.0014	0.0005			0.2541	0.0850	0.0855
Public Fire Protection	0.3	0.0043	0.0014			0.7459	0.2496	0.2510
Total	69.7	1.0000	0.3327	1.0000	0.3327	1.0000	0.3346	1.0000

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

Schedule C-MEX

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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 2.0 and the average daily system sendout for 2008 of 2.147 MGD. The system demand for fire protection is 1,500 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,491	0.3327
Maximum Hour Extra Capacity	1.00	1,491	0.3327
Subtotal	<u>2.00</u>	2,982	0.6654
Fire Protection		1,500	0.3346
Total		<u>4,482</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	26.0	3.5	91.0	0.4972
Commercial	10.5	2.8	29.4	0.1607
Industrial	15.5	1.5	23.3	0.1273
Other Public Authority	5.9	2.8	16.5	0.0902
Sales for Resale	11.4	2.0	22.8	0.1246
Total	<u>69.3</u>		<u>183.0</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

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

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
	(2)	(3)	(4)=(3) X 0.4100	(5)	(6)=(5) X 0.4100	(7)	(8)=(7) X 0.1800	
Residential	26.0	0.3731	0.1529	0.4972	0.2038			0.3567
Commercial	10.5	0.1506	0.0617	0.1607	0.0659			0.1276
Industrial	15.5	0.2224	0.0912	0.1273	0.0522			0.1434
Other Public Authority	5.9	0.0846	0.0347	0.0902	0.0370			0.0717
Sales for Resale	11.4	0.1636	0.0671	0.1246	0.0511			0.1182
Private Fire Protection	0.1	0.0014	0.0006			0.2541	0.0457	0.0463
Public Fire Protection	0.3	0.0043	0.0018			0.7459	0.1343	0.1361
Total	69.7	1.0000	0.4100	1.0000	0.4100	1.0000	0.1800	1.0000

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

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Schedule C-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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 2 hour demand of fire flow, as related to total storage capacity.

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

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

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	50.00	0.4100
Extra Capacity Maximum Hour	<u>1.00</u>	<u>50.00</u>	<u>0.4100</u>
Total	<u><u>2.00</u></u>	<u><u>100.00</u></u>	<u><u>0.8200</u></u>

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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 1.0000	(4)	(5)=(4)X 0.0000	(6)	(7)=(6)X 0.0000	(8)=(3)+ (5)+(7)
Residential	0.4035	0.4035	0.3806	0.0000	0.2895	0.0000	0.4035
Commercial	0.1525	0.1525	0.1440	0.0000	0.1036	0.0000	0.1525
Industrial	0.2004	0.2004	0.1891	0.0000	0.1164	0.0000	0.2004
Other Public Authority	0.0858	0.0858	0.0809	0.0000	0.0581	0.0000	0.0858
Sales for Resale	0.1531	0.1531	0.1445	0.0000	0.0959	0.0000	0.1531
Private Fire Protection	0.0013	0.0013	0.0156	0.0000	0.0855	0.0000	0.0013
Public Fire Protection	0.0034	0.0034	0.0453	0.0000	0.2510	0.0000	0.0034
Total	1.0000	1.0000	1.0000	0.0000	1.0000	0.0000	1.0000

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

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

**MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT**

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 0.1976	(4)	(5)=(4)X 0.8024	(6)=(3)+(5)
Residential	0.3806	0.0750	0.2895	0.2323	0.3073
Commercial	0.1440	0.0285	0.1036	0.0831	0.1116
Industrial	0.1891	0.0374	0.1164	0.0934	0.1308
Other Public Authority	0.0809	0.0160	0.0581	0.0466	0.0626
Sales for Resale	0.1445	0.0286	0.0959	0.0770	0.1056
Private Fire Protection	0.0156	0.0031	0.0855	0.0686	0.0717
Public Fire Protection	0.0453	0.0090	0.2510	0.2014	0.2104
Total	1.0000	0.1976	1.0000	0.8024	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	93,887	0.1976
Distribution Mains	381,203	0.8024
Total	475,090	1.0000

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	4,283	0.7401
Commercial	736	0.1272
Industrial	359	0.0620
Other Public Authority	325	0.0562
Sales for Resale	84	0.0145
Private Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>5,787</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Meters	Weighting (10)=(2)X(9)	Number of Meters	Weighting (12)=(2)X(11)	Number of Meters	Weighting (14)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)
5/8	1.0	4,235	4,235	300	300	2	2	30	30	0	0	4,567	4,567
3/4	1.3	3	4	4	5	0	0	2	3	0	0	9	12
1"	1.7	18	31	79	134	4	7	20	34	0	0	121	206
1-1/2"	3.5	0	0	0	0	0	0	1	4	0	0	1	4
2"	4.3	3	13	49	211	5	22	37	159	4	17	98	422
3"	19.0	0	0	2	38	5	95	5	95	1	19	13	247
4"	29.3	0	0	0	0	3	88	0	0	0	0	3	88
6"	48.4	0	0	1	48	3	145	0	0	1	48	5	241
8"	112.9	0	0	0	0	0	0	0	0	0	0	0	0
Total		<u>4,259</u>	<u>4,283</u>	<u>435</u>	<u>736</u>	<u>22</u>	<u>359</u>	<u>95</u>	<u>325</u>	<u>6</u>	<u>84</u>	<u>4,817</u>	<u>5,787</u>

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Schedule C-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	4,265	0.7916
Commercial	505	0.0937
Industrial	53	0.0098
Other Public Authority	146	0.0271
Sales for Resale	15	0.0028
Private Fire Protection	404	0.0750
Total	<u>5,388</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
		Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	4,238	4,238	304	304	2	2	32	32	0	0	0	0	4,576	4,576
1	1.17	18	21	79	92	4	5	20	23	0	0	0	0	121	141
1-1/2	1.58	0	0	0	0	0	0	1	2	0	0	0	0	1	2
2	2.04	3	6	49	100	5	10	37	75	4	8	2	4	100	203
3	2.73	0	0	2	5	5	14	5	14	1	3	1	3	14	39
4	2.88	0	0	0	0	3	9	0	0	0	0	11	32	14	41
6	4.24	0	0	1	4	3	13	0	0	1	4	26	110	31	131
8	6.98	0	0	0	0	0	0	0	0	0	0	16	112	16	112
10	9.50	0	0	0	0	0	0	0	0	0	0	15	143	15	143
12	12.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		<u>4,259</u>	<u>4,285</u>	<u>435</u>	<u>505</u>	<u>22</u>	<u>53</u>	<u>95</u>	<u>146</u>	<u>6</u>	<u>15</u>	<u>71</u>	<u>404</u>	<u>4,888</u>	<u>5,388</u>

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Schedule C-MEX

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	\$ 30,738	0.3103
Commercial	11,043	0.1115
Industrial	12,881	0.1300
Other Public Authority	6,179	0.0624
Sales for Resale	10,396	0.1050
Private Fire Protection	7,104	0.0717
Public Fire Protection	20,711	0.2091
Total	<u>99,053</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	\$ 2,487	0.3091
Commercial	898	0.1117
Industrial	1,049	0.1305
Other Public Authority	503	0.0626
Sales for Resale	846	0.1052
Private Fire Protection	574	0.0714
Public Fire Protection	1,684	0.2095
Total	<u>\$8,042</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	4,259	0.8700
Commercial	435	0.0890
Industrial	22	0.0045
Other Public Authority	95	0.0194
Sales for Resale	6	0.0012
Private Fire Protection	78	0.0159
Public Fire Protection	0	0.0000
	<u>4,895</u>	<u>1.0000</u>
Total	<u>4,895</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	4,259	0.8842
Commercial	435	0.0903
Industrial	22	0.0046
Other Public Authority	95	0.0197
Sales for Resale	6	0.0012
	<u>4,817</u>	<u>1.0000</u>
Total	<u>4,817</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	\$253,831	0.4794
Commercial	66,710	0.1260
Industrial	71,703	0.1354
Other Public Authority	33,865	0.0640
Sales for Resale	55,430	0.1047
Private Fire Protection	13,108	0.0248
Public Fire Protection	34,796	0.0657
Total	\$529,443	1.0000

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	\$753,448	0.4827
Commercial	197,624	0.1267
Industrial	216,503	0.1388
Other Public Authority	99,939	0.0641
Sales for Resale	165,785	0.1063
Private Fire Protection	35,332	0.0226
Public Fire Protection	91,700	0.0588
Total	\$1,560,331	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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.

Customer Classification <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$174,057	0.4689
Commercial	44,717	0.1205
Industrial	46,655	0.1257
Other Public Authority	22,537	0.0607
Sales for Resale	36,369	0.0980
Private Fire Protection	12,309	0.0332
Public Fire Protection	34,528	0.0930
Total	<u>\$371,172</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 <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$8,116,451	0.4530
Commercial	2,320,840	0.1295
Industrial	2,554,884	0.1426
Other Public Authority	1,218,745	0.0680
Sales for Resale	1,925,093	0.1074
Private Fire Protection	513,560	0.0287
Public Fire Protection	1,267,820	0.0708
Total	<u>\$17,917,392</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	\$7,484,671	0.4532
Commercial	2,138,057	0.1295
Industrial	2,352,917	0.1425
Other Public Authority	1,122,331	0.0680
Sales for Resale	1,773,450	0.1074
Private Fire Protection	473,038	0.0286
Public Fire Protection	<u>1,169,050</u>	<u>0.0708</u>
Total	<u>\$16,513,514</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	\$2,023,162	0.4660
Commercial	558,953	0.1287
Industrial	614,035	0.1414
Other Public Authority	289,358	0.0666
Sales for Resale	465,517	0.1072
Private Fire Protection	112,561	0.0259
Public Fire Protection	<u>278,701</u>	<u>0.0642</u>
Total	<u>\$4,342,287</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
RATE BASE									
Organization	17	\$ 2,077	\$ 941	\$ 269	\$ 296	\$ 141	\$ 223	\$ 60	\$ 147
Franchises	17	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	25,516	10,296	3,891	5,113	2,189	3,906	33	87
Land & Ld Rights P	6	58,808	23,729	8,968	11,785	5,046	9,003	76	200
Land & Ld Rights WT	2	13,920	5,617	2,123	2,790	1,194	2,131	18	47
Land & Ld Rights TD	7	13,167	4,046	1,469	1,722	824	1,390	944	2,770
Land & Land Rights AG	15	2,057	986	259	279	132	215	51	135
Struct & Imp SS	2	43,627	17,603	6,653	8,743	3,743	6,679	57	148
Struct & Imp P	6	45,278	18,270	6,905	9,074	3,885	6,932	59	154
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	2,865,635	1,156,284	437,009	574,273	245,871	438,729	3,725	9,743
Struct & Imp TD	7	55,744	17,130	6,221	7,291	3,490	5,887	3,997	11,729
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp AG	7	10,414	3,200	1,162	1,362	652	1,100	747	2,191
Struct & Imp Offices	15	80,577	38,629	10,153	10,910	5,157	8,436	1,998	5,294
Gen Structures HVAC	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	5	2	1	1	0	1	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	20,227	9,697	2,549	2,739	1,295	2,118	502	1,329
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & impounding	1	36	14	5	8	3	6	0	0
Lake, River & Other Intakes	2	10,257	4,139	1,564	2,056	880	1,570	13	35
Wells & Springs	2	696,843	281,176	106,269	139,647	59,789	106,687	906	2,369
Supply Mains	2	685,266	276,505	104,503	137,327	58,796	104,914	891	2,330
Power Generation Equip	6	4,845	1,955	739	971	416	742	6	16
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	1,093,861	441,373	168,814	219,210	93,853	167,470	1,422	3,719
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	30,136	12,160	4,596	6,039	2,586	4,614	39	102
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	3,152,691	1,272,111	480,785	631,799	270,501	482,677	4,098	10,719
WT Equip Filter Media	2	63,559	25,646	9,693	12,737	5,453	9,731	83	216
Dist Reservoirs & Standpipe	5	175,241	62,508	22,361	25,130	12,565	20,713	8,114	23,850
Elevated Tanks & Standpipes	5	51,246	18,279	6,539	7,349	3,674	6,057	2,373	6,975
Ground Level Facilities	5	17,569	6,267	2,242	2,519	1,260	2,077	813	2,391
TD Mains Not Classified by	7	1,649,725	506,960	184,109	215,784	103,273	174,211	118,285	347,102
TD Mains 4" & Less	4	256,125	74,148	26,535	29,813	14,881	24,562	21,899	64,287
TD Mains 6 to 8"	4	1,527,180	442,119	158,216	177,764	88,729	146,457	130,574	383,322
TD Mains 10 to 16"	3	905,066	344,468	130,330	171,148	73,220	130,782	14,119	40,999
TD Mains 18" & Grtr	3	722	275	104	137	58	104	11	33
Fire Mains	8	21,016	0	0	0	0	0	0	21,016
Services	10	2,555,155	2,022,661	239,418	25,041	69,245	7,154	191,637	0
Meters Bronze Case	9	478,696	354,283	60,890	29,679	26,903	6,941	0	0

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Schedule C-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)	Fire Protection							
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)	
Meters Plastic Case	9	0	0	0	0	0	0	0	0	0
Meters Other	9	2,397	1,774	305	149	135	35	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0	0
Meter Installations	9	724,510	536,210	92,158	44,920	40,717	10,505	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0
Meter Vaults	9	0	0	0	0	0	0	0	0	0
Hydrants	8	308,289	0	0	0	0	0	0	0	308,289
Other P/E Intangible	17	10,167	4,605	1,317	1,450	691	1,092	292	2	720
Other P/E SS	2	1,574	635	240	315	135	241	2	2	5
Other P/E WT Res Hand Equip	2	21,375	8,625	3,260	4,284	1,834	3,273	28	28	73
Other P/E TD	7	7,029	2,160	784	919	440	742	504	504	1,479
Other P/E CPS	15	12,325	5,909	1,553	1,669	789	1,290	306	306	810
Office Furniture & Equip	15	13,666	6,552	1,722	1,850	875	1,431	339	339	898
Comp & Periph Equip	15	38,118	18,274	4,803	5,161	2,440	3,991	945	945	2,504
Computer Software	15	20,878	10,009	2,631	2,827	1,336	2,186	518	518	1,372
Comp Software Personal	15	458	220	58	62	29	48	11	11	30
Comp Software Other	15	0	0	0	0	0	0	0	0	0
Data Handling Equipment	15	25,726	12,333	3,241	3,483	1,646	2,693	638	638	1,690
Other Office Equipment	15	7,589	3,638	956	1,028	486	795	188	188	499
Trans Equip Lt Duty Trks	15	(382)	(183)	(48)	(52)	(24)	(40)	(9)	(9)	(25)
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0
Trans Equip Autos	15	(1,801)	(863)	(227)	(244)	(115)	(189)	(45)	(45)	(118)
Trans Equip Other	15	0	0	0	0	0	0	0	0	0
Stores Equipment	15	1,459	700	184	198	93	153	36	36	96
Tools Shop, Garage Equip	15	84,430	40,476	10,638	11,432	5,404	8,840	2,094	2,094	5,547
Tools Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	0
Laboratory Equipment	2	19,852	8,010	3,027	3,978	1,703	3,039	26	26	67
Laboratory Equip Other	2	0	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(4,688)	(2,247)	(581)	(635)	(300)	(491)	(116)	(116)	(308)
Comm Equip Non-Telephone	15	28,399	12,655	3,326	3,574	1,690	2,764	655	655	1,734
Remote Control & Instr	15	4,416	2,117	556	598	283	462	110	110	290
Comm Equip Telephone	15	(14,078)	(6,749)	(1,774)	(1,906)	(901)	(1,474)	(349)	(349)	(925)
Misc Equipment	15	7,639	3,662	962	1,034	489	800	189	189	502
Other Tangible Property	17	0	0	0	0	0	0	0	0	0
Total Utility Plant in Service		17,929,635	8,121,997	2,322,425	2,556,630	1,219,577	1,926,408	513,911	513,911	1,268,687

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Schedule C-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15A	65,000	31,376	8,236	9,022	4,167	6,910	1,469	3,822
Materials and Supplies	15	26,839	12,867	3,382	3,634	1,718	2,810	666	1,763
Prepayments	15	14,449	6,927	1,821	1,956	925	1,513	358	949
OPEB's Contributed to External Fund	16	113,178	53,069	13,838	14,226	6,870	11,091	3,758	10,526
Pension / OPEB Tracker	16	17,108	8,022	2,062	2,150	1,038	1,677	568	1,591
Regulatory Deferrals	17	22,878	10,364	2,963	3,262	1,556	2,457	657	1,620
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(1,618,015)	(732,961)	(209,533)	(230,729)	(110,025)	(173,775)	(46,437)	(114,555)
Pensions	16	(57,558)	(26,989)	(6,936)	(7,235)	(3,494)	(5,641)	(1,911)	(5,353)
Total Other Rate Base Elements		(1,416,121)	(637,326)	(184,369)	(203,712)	(97,246)	(152,958)	(40,873)	(99,637)
Total Original Cost Measure of Value		\$ 16,513,514	\$ 7,484,671	\$ 2,138,057	\$ 2,352,917	\$ 1,122,331	\$ 1,773,450	\$ 473,038	\$ 1,169,050

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Schedule C-MEX

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	4,283	0.7510
Commercial	736	0.1291
Industrial	359	0.0629
Other Public Authority	325	0.0570
Sales for Resale	0	0.0000
Private Fire	0	0.0000
	<hr/>	<hr/>
Total	<u>5,703</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
MEXICO 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	1.859	3.044	1.64	7/15/1990
1991	2.008	2.738	1.36	3/29/1991
1992	2.044	3.182	1.56	7/2/1992
1993	1.989	2.553	1.28	8/20/1993
1994	1.964	2.525	1.29	8/22/1994
1995	2.282	2.917	1.28	8/28/1995
1996	2.186	3.047	1.39	7/18/1996
1997	2.223	2.886	1.30	7/17/1997
1998	2.240	2.868	1.28	5/19/1998
1999	2.223	3.010	1.35	7/28/1999
2000	2.199	2.770	1.26	8/17/2000
2001	2.322	2.955	1.27	8/1/2001
2002	2.245	2.953	1.32	8/5/2002
2003	2.254	2.937	1.30	8/28/2003
2004	2.116	2.745	1.30	8/18/2004
2005	2.105	2.912	1.38	11/7/2005
2006	1.783	2.786	1.56	6/19/2006
2007	2.252	2.889	1.28	8/6/2007
2008	2.147	2.821	1.31	5/19/2009

**MISSOURI-AMERICAN WATER COMPANY
MEXICO 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>				
Fire Lines				
2 -inch	4.00	2	8	
3 -inch	9.00	0	0	
4 -inch	16.00	11	176	
6 -inch	36.00	26	936	
8 -inch	64.00	16	1,024	
10 -inch	100.00	15	1,500	
12 -inch	144.00	1	144	
Private Hydrants	20.25	7	142	
Total Private Fire Protection		78	3,930	0.2541
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
5 1/4" Valve	2- 2-1/2" & 1- 4 1/2"	26.50	80	2,120
4 1/2" Valve	2- 2-1/2" & 1- 4 1/2"	20.25	465	9,416
Total Public Fire Protection		545	11,536	0.7459
Total Fire Protection		623	15,466	1.0000

MISSOURI-AMERICAN WATER COMPANY
MEXICO DISTRICT

CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	452,417	
(2) Meter Equivalents X 12	69,444	
(3) Cost per Bill - Meter related		\$ 6.51
(4) Cost Related to Services	361,760	
(5) Service Equivalents X 12	64,656	
(6) Cost per Bill - Services related		\$ 5.60
(7) Cost Related to Billing and Collecting	388,216	
(8) Number of Customers X 12	58,740	
(9) Cost per Bill - Billing and Collecting		<u>\$ 6.61</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 18.72

PARKVILLE WATER DISTRICT

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 (Schedule B) (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
	Residential	\$ 4,410,143	73.3%	\$ 3,374,544	70.9%	\$ 4,304,984	71.7%	\$ 930,440
Commercial	1,103,179	18.4%	953,674	20.0%	1,198,314	19.9%	244,640	25.7%
Industrial	17,438	0.3%	18,647	0.4%	23,579	0.4%	4,932	26.4%
Public Authority	65,051	1.1%	55,866	1.2%	71,460	1.2%	15,594	27.9%
Sales for Resale	297,852	5.0%	215,573	4.5%	267,047	4.4%	51,474	23.9%
Private Fire Service	113,575	1.9%	141,836	3.0%	141,836	2.4%	-	0.0%
Public Fire Service	-	0.0%	\$0	0.0%	-	0.0%	-	0.0%
Total Sales	6,007,239	<u>100.0%</u>	4,760,139	<u>100.0%</u>	6,007,220	<u>100.0%</u>	1,247,080	26.2%
Other Revenues	40,193		32,943		40,193		7,250	22.0%
Total	<u>\$ 6,047,432</u>		<u>\$ 4,793,082</u>		<u>\$ 6,047,413</u>		<u>\$1,254,330</u>	26.2%

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

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Schedule A-PKW

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER 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)
OPERATION AND MAINTENANCE EXPENSES									
SOURCE OF SUPPLY EXPENSES									
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS - Labor	2	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	809	598	151	2	7	49	0	1
Purchased Water	1	116,163	76,133	27,507	511	1,268	10,164	116	465
TOTAL SS EXPENSE - OPERATION		116,972	76,731	27,658	514	1,273	10,213	116	466
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	104	77	19	0	1	6	0	0
Rents Oper SS	2	2,743	2,028	512	8	24	166	1	4
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	1,183	875	221	4	10	71	0	2
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0
Infil Gail & Tunnels Maint SS - Labor	2	0	0	0	0	0	0	0	0
Infil Gail & 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	1,792	1,325	334	5	16	108	1	3
Misc Plant Maint SS	2	3,367	2,489	628	10	29	203	1	5
TOTAL SS EXPENSE - MAINTENANCE		9,189	6,794	1,715	28	80	555	4	15
TOTAL SS EXPENSE		126,161	83,525	29,373	541	1,353	10,768	120	481
POWER AND PUMPING EXPENSES									
Super & Eng Oper P - Labor	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 - Labor	6	(1,021)	(724)	(183)	(3)	(9)	(59)	(9)	(34)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	86,424	56,642	20,465	380	942	7,562	86	346
Labor & Exp Oper Pump - Labor	6	75,586	53,621	13,530	212	635	4,392	703	2,494
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	5	4	1	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		180,994	109,542	33,813	589	1,568	11,895	780	2,806

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Schedule B-PKW

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER 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)
Super & Eng Maint P	6	0	0	0	0	0	0	0	0
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	7,434	5,274	1,331	21	62	432	69	245
Pump Equip Maint P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSES - MAINTENANCE		7,434	5,274	1,331	21	62	432	69	245
TOTAL PUMPING EXPENSES		168,428	114,816	35,144	610	1,631	12,327	849	3,052
WATER TREATMENT									
Super & Eng Oper WT	2	(81)	(45)	(11)	(0)	(1)	(4)	(0)	(0)
Chemicals	1	119,366	78,232	28,266	525	1,301	10,445	119	477
Labor & Exp Oper WT - Labor	2	0	0	0	0	0	0	0	0
Labor & Exp Oper WT	2	10,581	7,823	1,974	32	92	639	4	17
Misc Exp Oper WT	2	65,374	48,331	12,199	196	569	3,949	26	105
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0
Misc Exp Oper WT	2	8	6	1	0	0	0	0	0
Rents Oper WT	2	0	0	0	0	0	0	0	0
TOTAL WT EXPENSE - OPERATION		195,268	134,347	42,429	753	1,961	15,029	150	599
Super & Eng Maint WT	2	5	4	1	0	0	0	0	0
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	3,909	2,890	729	12	34	236	2	6
TOTAL WT EXPENSE - MAINTENANCE		3,914	2,893	730	12	34	236	2	6
TOTAL WT EXPENSE		199,182	137,240	43,159	765	1,995	15,265	151	605
TRANSMISSION AND DISTRIBUTION EXPENSES									
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	5,950	3,232	931	14	43	289	315	1,128
TD Lines Exp	7	2,960	1,608	463	7	21	144	157	561
Meter Expense - Labor	9	0	0	0	0	0	0	0	0
Meter Expense	9	0	0	0	0	0	0	0	0
Customer Install Exp - Labor	10	1	1	0	0	0	0	0	0
Customer Install Exp	10	0	0	0	0	0	0	0	0

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Schedule B-PKW

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER 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)	Customer Classifications				Public Authorities (7)	Sales for Resale (8)	Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Private (9)			Public (10)	
Misc Exp Oper TD - Labor	11	66,747	36,250	10,439	154	481	3,237	3,531	12,655	
Misc Exp Oper TD	11	72,777	39,525	11,382	167	524	3,530	3,850	13,799	
Misc Exp Oper TD	11	6,165	3,348	964	14	44	299	326	1,169	
Rents Oper TD	11	0	0	0	0	0	0	0	0	
TOTAL T & D EXPENSE OPERATION		154,600	83,964	24,179	356	1,113	7,498	8,178	29,312	
Super & Eng Maint TD	12	0	0	0	0	0	0	0	0	
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	7,246	3,935	1,133	17	52	351	383	1,374	
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	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	
Misc Plant Maint TD - Labor	12	11	6	2	0	0	1	1	2	
Mat and Sup Maint TD	12	5,559	3,019	869	13	40	270	294	1,054	
Misc Maint TD	12	0	0	0	0	0	0	0	0	
Amort Def Maint TD	5	263,650	173,192	53,969	765	2,399	16,320	3,717	13,288	
TOTAL T & D EXPENSE - MAINTENANCE		276,466	180,152	55,974	794	2,491	16,942	4,395	15,718	
TOTAL T & D EXPENSE		431,066	264,116	80,153	1,150	3,605	24,440	12,574	45,030	
CUSTOMER ACCOUNTS										
Supervision CA	13	0	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	29,809	27,302	2,230	42	215	21	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0	
Cust Rec & Collection CA	13	35,142	31,600	2,579	49	250	25	640	0	
Cust Rec & Collection CA	13	24,274	21,827	1,782	34	172	17	442	0	
Uncollectible Accts	13	28,834	25,928	2,116	40	205	20	525	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	
Misc Cust Accts Exp CA	13	3,863	3,474	284	5	27	3	70	0	
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTING EXPENSE		121,922	110,130	8,991	171	869	85	1,676	0	

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Schedule B-PKW

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER 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	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ADMINISTRATIVE AND GENERAL EXPENSES									
Salaries AG	15	61,998	42,667	10,310	155	508	2,970	1,290	4,098
Other Supplies & Exp AG	15	3,789	2,608	630	9	31	181	79	250
Other Supplies & Exp AG	15	45,976	31,641	7,646	115	377	2,202	956	3,039
Other Supplies & Exp AG	15	29,458	20,273	4,899	74	242	1,411	613	1,947
Mgmt Fees-Admin	15	250,895	172,668	41,724	627	2,057	12,018	5,219	16,584
Mgmt Fees-Customer Service	13	83,274	74,880	6,112	117	591	58	1,516	0
Mgmt Fees-Belleville Lab	2	10,348	7,650	1,931	31	90	625	4	17
Mgmt Fees- Employee	16	8,881	6,247	1,304	20	69	361	210	669
Outside Services AG	15	22,009	15,147	3,560	55	180	1,054	458	1,455
Outside Services AG	15	74,963	51,590	12,466	187	615	3,591	1,559	4,955
Property Insurance	15	0	0	0	0	0	0	0	0
Ins Gen Liab Oper AG	15	35,263	24,268	5,864	88	289	1,689	733	2,331
Ins Work Comp AG	16	11,773	8,282	1,728	27	92	478	279	887
Ins Other Oper AG	15	10,901	7,502	1,813	27	89	522	227	721
Property Insurance	15	2,616	1,800	435	7	21	125	54	173
Injuries & Damages	16	(160)	(113)	(23)	(0)	(1)	(6)	(4)	(12)
Employee Pension & Benefits	16	81,991	57,680	12,036	189	640	3,329	1,943	6,174
Employee Pension & Benefits	16	63,198	44,460	9,278	145	493	2,566	1,498	4,759
Employee Pension & Benefits	16	12,903	9,077	1,894	30	101	524	306	972
Reg Commision Exp	15	7,093	4,882	1,180	18	58	340	148	469
Rents AG	15	1,991	1,371	331	5	16	95	41	132
Goodwill Advertising Exp	15	57	39	9	0	0	3	1	4
Misc Exp AG	15	30,190	20,777	5,021	75	248	1,446	628	1,995
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		849,407	605,394	130,248	2,001	6,807	35,582	17,758	51,617
General Plant Maint AG	15	0	0	0	0	0	0	0	0
Maint Exp ARO/Net Neg Sal AG	18	(29,883)	(19,540)	(5,011)	(78)	(272)	(1,455)	(604)	(2,923)
General Plant Maint AG	15	3,580	2,464	595	9	29	171	74	237
TOTAL A & G EXPENSE - MAINTENANCE		(26,303)	(17,077)	(4,416)	(69)	(243)	(1,284)	(529)	(2,686)
TOTAL A & G EXPENSE		823,104	588,317	125,832	1,933	6,565	34,298	17,229	48,931
Total Operation & Maintenance Expenses		1,869,864	1,298,145	322,652	5,169	16,017	97,183	32,600	98,099

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Schedule B-PKW

MISSOURI-AMERICAN WATER COMPANY

PARKVILLE WATER 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)	Customer Classifications					Fire Protection	
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
DEPRECIATION EXPENSE									
Struct & Imp SS	2	463	342	86	1	4	28	0	1
Struct & Imp P	6	1,186	841	212	3	10	69	11	39
Struct & Imp WT	2	20,981	15,511	3,915	63	183	1,267	8	34
Struct & Imp TD	7	6,198	3,366	969	14	45	301	328	1,175
Struct & Imp AG	15	28	19	5	0	0	1	1	2
Struct & Imp Offices	15	1,629	1,121	271	4	13	78	34	108
Struct & Imp Store, Shop, Gar	15	974	670	162	2	8	47	20	64
Struct & Imp Misc	15	11,650	8,018	1,937	29	96	558	242	770
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	5,513	4,076	1,029	17	48	333	2	9
Supply Mains	2	3,556	2,629	664	11	31	215	1	6
Power Generation Equip	6	2,669	1,893	478	7	22	155	25	88
Pump Equip Electric	6	43,690	30,994	7,821	122	367	2,538	406	1,442
Pump Equip Diesel	6	294	209	53	1	2	17	3	10
Pump Equip Hydraulic	6	1,867	1,324	334	5	16	108	17	62
Pump Equip Other	6	1,581	1,122	283	4	13	92	15	52
WT Equip Non-Media	2	72,844	53,854	13,593	219	634	4,400	29	117
WT Equip Filter Media	2	1,906	1,409	356	6	17	115	1	3
Dist Reservoirs & Standpipe	5	84,681	55,627	17,334	246	771	5,242	1,194	4,268
Elevated Tanks & Standpipes	5	2,616	1,718	535	8	24	162	37	132
Ground Level Facilities	5	1,903	1,250	390	6	17	118	27	96
Below Ground Facilities	5	707	464	145	2	6	44	10	36
TD Mains Not Classified by	7	54,983	29,861	8,599	126	396	2,667	2,909	10,425
TD Mains 4" & Less	4	4,664	2,194	684	10	31	207	335	1,202
TD Mains 6 to 8"	4	586	276	86	1	4	26	42	151
TD Mains 10 to 16"	3	109,213	76,973	19,418	306	906	6,302	1,158	4,150
TD Mains 18" & Grtr	3	74,404	52,440	13,229	208	618	4,293	789	2,827
Fire Mains	8	1,552	0	0	0	0	0	0	1,552
Services	10	40,431	34,294	3,562	81	396	73	2,026	0
Meters Bronze Case	9	19,595	15,406	3,435	61	445	249	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	1,171	921	205	4	27	15	0	0
Meters Other-Rem Rdr Units	9	137	108	24	0	3	2	0	0
Meter Installations	9	26,982	21,213	4,730	84	612	343	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Meter Vaults	9	7,115	5,594	1,247	22	162	90	0	0
Hydrants	8	19,099	0	0	0	0	0	0	19,099
Other P/E Intangible	17	158	103	27	0	1	8	3	15
Other P/E TD	7	655	356	102	2	5	32	35	124
Other P/E CPS	15	3,227	2,221	537	8	28	155	67	213
Office Furniture & Equip	15	1,452	999	241	4	12	70	30	96

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Schedule B-PKW

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)	Customer Classifications				Fire Protection		
			Residential (4)	Commercial (5)	Industrial (6)	Public Authorities (7)	Sales for Resale (8)	Private (9)	Public (10)
Comp & Periph Equip	15	12,896	8,875	2,145	32	106	618	268	852
Computer Software	15	27,610	19,001	4,592	69	226	1,323	574	1,825
Comp Software Personal	15	2,740	1,886	456	7	22	131	57	181
Data Handling Equipment	15	20,639	14,204	3,432	52	169	989	429	1,364
Other Office Equipment	15	2,468	1,698	410	6	20	118	51	163
Trans Equip Lt Duty Trks	15	849	584	141	2	7	41	18	56
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	1,305	898	217	3	11	63	27	86
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	107	74	18	0	1	5	2	7
Tools, Shop, Garage Equip	15	6,060	4,170	1,008	15	50	290	126	401
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	11,401	8,429	2,127	34	99	689	5	18
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	7	5	1	0	0	0	0	0
Comm Equip Non-Telephone	15	2,421	1,666	403	6	20	116	50	160
Remote Control & Instr	15	1,196	823	199	3	10	57	25	79
Comm Equip Telephone	15	16	11	3	0	0	1	0	1
Misc Equipment	15	27,930	19,221	4,845	70	229	1,338	581	1,846
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		750,005	510,962	126,494	1,985	6,941	36,195	12,019	55,408
Amort-Other UP	18	1,226	802	206	3	11	60	25	120
Amort-Intangible Fin	2	336	248	63	1	3	20	0	1
Amort-Property Losses	2	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	40,085	26,817	6,782	108	361	1,988	758	3,271
Property Taxes	18	640,447	418,788	107,403	1,665	5,828	31,190	12,937	62,636
FUTA	16	368	259	54	1	3	15	9	28
FICA	16	19,590	13,782	2,876	45	153	795	464	1,475
SUTA	16	1,063	748	156	2	8	43	25	80
Other Taxes & Licenses	15	6,300	4,336	1,048	16	52	302	131	416
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		707,853	464,729	118,319	1,837	6,404	34,333	14,324	67,906
Income Taxes	18	878,577	574,502	147,337	2,284	7,995	42,787	17,747	85,925
Utility Income Available for Return	18	2,193,766	1,434,504	367,895	5,704	19,963	106,836	44,314	214,550
Revenue Contribution	19	(354,195)	(236,956)	(59,930)	(956)	(3,188)	(17,568)	(6,694)	(28,902)
Total Cost of Service		6,047,432	4,046,935	1,023,035	16,029	54,147	299,846	114,335	493,106
Less: Other Water Revenues	19	40,193	26,889	6,801	109	362	1,994	760	3,280
Total Other Water Revenues		40,193	26,889	6,801	109	362	1,994	760	3,280
Total Cost of Service Related to Sales of Water		\$ 6,007,239	\$ 4,020,046	\$ 1,016,235	\$ 15,920	\$ 53,785	\$ 297,852	\$ 113,575	\$ 489,826
Reallocation of Public Fire	20	0	390,097	86,944	1,518	11,266	0	0	(489,826)
Total		\$ 6,007,239	\$ 4,410,143	\$ 1,103,179	\$ 17,438	\$ 65,051	\$ 297,852	\$ 113,575	\$ -

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Schedule B-PKW

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	1,326	0.6554
Commercial	479	0.2368
Industrial	9	0.0044
Other Public Authority	22	0.0109
Sales for Resale	177	0.0875
Private Fire Protection	2	0.0010
Public Fire Protection	8	0.0040
Total	2,023	1.0000

FACTOR 2. ALLOCATION OF COSTS ASSOCIATED WITH FACILITIES SERVING BASE AND MAXIMUM DAY EXTRA CAPACITY FUNCTIONS.

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

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.4000	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.6000	
Residential	0.6554	0.2621	0.7953	0.4772	0.7393
Commercial	0.2368	0.0947	0.1531	0.0919	0.1866
Industrial	0.0044	0.0018	0.0020	0.0012	0.0030
Other Public Authority	0.0109	0.0044	0.0072	0.0043	0.0087
Sales for Resale	0.0875	0.0350	0.0424	0.0254	0.0604
Private Fire Protection	0.0010	0.0004			0.0004
Public Fire Protection	0.0040	0.0016			0.0016
Total	1.0000	0.4000	1.0000	0.6000	1.0000

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

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	1,326	1.5	1,989	0.7953
Commercial	479	0.8	383	0.1531
Industrial	9	0.5	5	0.0020
Other Public Authority	22	0.8	18	0.0072
Sales for Resale	177	0.6	106	0.0424
Total	2,013		2,501	1.0000

The weighting of the factors is based on the maximum day ratio of 2.20, 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	0.4000
Maximum Day Extra Capacity	1.50	0.6000
Total	2.50	1.0000

* Ratio of maximum day to average day minus 1.0.

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 0.3813	Allocation Factor (4)	Weighted Factor (5)=(4) X 0.5720	Allocation Factor (6)	Weighted Factor (7)=(6) X 0.0467	
(1)	(2)	(3)=(2) X	(4)	(5)=(4) X	(6)	(7)=(6) X	(8)=(3)+(5)+(7)
Residential	0.6554	0.2499	0.7953	0.4549			0.7048
Commercial	0.2368	0.0902	0.1531	0.0876			0.1778
Industrial	0.0044	0.0017	0.0020	0.0011			0.0028
Other Public Authority	0.0109	0.0042	0.0072	0.0041			0.0083
Sales for Resale	0.0875	0.0334	0.0424	0.0243			0.0577
Private Fire Protection	0.0010	0.0004			0.2179	0.0102	0.0106
Public Fire Protection	0.0040	0.0015			0.7821	0.0365	0.0380
Total	1.0000	0.3813	1.0000	0.5720	1.0000	0.0467	1.0000

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**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 2.50 and the average daily system sendout for 2008 of 1.962 MGD. The system demand for fire protection is 2,000 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	1,961,797	0.3813
Maximum Day Extra Capacity	<u>1.50</u>	<u>2,942,696</u>	<u>0.5720</u>
Subtotal	<u>2.50</u>	4,904,493	0.9533
Fire Protection		<u>240,000</u>	<u>0.0467</u>
Total		<u>5,144,493</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
PARKVILLE WATER 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.

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Customer Classification (1)	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 0.2237	Allocation Factor (5)	Weighted Factor (6)=(5) X 0.4477	Allocation Factor (7)	Weighted Factor (8)=(7) X 0.3286	
Residential	55.3	0.6551	0.1465	0.7239	0.3240			0.4705
Commercial	20.0	0.2370	0.0530	0.2093	0.0937			0.1467
Industrial	0.4	0.0047	0.0011	0.0022	0.0010			0.0021
Other Public Authority	0.9	0.0107	0.0024	0.0093	0.0042			0.0066
Sales for Resale	7.4	0.0877	0.0196	0.0553	0.0248			0.0444
Private Fire Protection	0.1	0.0012	0.0003			0.2179	0.0716	0.0719
Public Fire Protection	0.3	0.0036	0.0008			0.7821	0.2570	0.2578
Total	84.4	1.0000	0.2237	1.0000	0.4477	1.0000	0.3286	1.0000

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

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**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 3.0 and the average daily system sendout for 2008 of 1.962 MGD. The system demand for fire protection is 2,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	1,362	0.2237
Maximum Hour Extra Capacity	2.00	2,724	0.4477
Subtotal	<u>3.00</u>	4,086	0.6714
Fire Protection		2,000	0.3286
Total		<u>6,086</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	55.3	3.5	193.6	0.7239
Commercial	20.0	2.8	56.0	0.2093
Industrial	0.4	1.5	0.6	0.0022
Other Public Authority	0.9	2.8	2.5	0.0093
Sales for Resale	7.4	2.0	14.8	0.0553
Total	<u>84.0</u>		<u>267.5</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
PARKVILLE WATER 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
	Thousand Gallons	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	Allocation Factor	Weighted Factor	
(1)	(2)	(3)	(4)=(3) X 0.3123	(5)	(6)=(5) X 0.6247	(7)	(8)=(7) X 0.0630	(9)=(4)+(6)+(8)
Residential	55.3	0.6551	0.2046	0.7239	0.4523			0.6569
Commercial	20.0	0.2370	0.0740	0.2093	0.1307			0.2047
Industrial	0.4	0.0047	0.0015	0.0022	0.0014			0.0029
Other Public Authority	0.9	0.0107	0.0033	0.0093	0.0058			0.0091
Sales for Resale	7.4	0.0877	0.0274	0.0553	0.0345			0.0619
Private Fire Protection	0.1	0.0012	0.0004			0.2179	0.0137	0.0141
Public Fire Protection	0.3	0.0036	0.0011			0.7821	0.0493	0.0504
Total	84.4	1.0000	0.3123	1.0000	0.6247	1.0000	0.0630	1.0000

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

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Schedule C-PKW

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 2 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{2,000 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{3,810,000 \text{ Gallons}} = 0.0630$$

$$\text{General Service Weight} = 1.0000 - 0.0630 = 0.9370$$

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

	<u>Maximum Hour Ratio</u>	<u>Percent</u>	<u>Weight</u>
Average Hour	1.00	33.33	0.3123
Extra Capacity Maximum Hour	<u>2.00</u>	<u>66.67</u>	<u>0.6247</u>
Total	<u><u>3.00</u></u>	<u><u>100.00</u></u>	<u><u>0.9370</u></u>

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	(4)	(5)=(4)X	(6)	(7)=(6)X	(8)=(3)+ (5)+(7)
		0.1358		0.8642		0.0000	
Residential	0.7393	0.1004	0.7048	0.6090	0.4705	0.0000	0.7094
Commercial	0.1866	0.0253	0.1778	0.1537	0.1467	0.0000	0.1790
Industrial	0.0030	0.0004	0.0028	0.0024	0.0021	0.0000	0.0028
Other Public Authority	0.0087	0.0012	0.0083	0.0072	0.0066	0.0000	0.0084
Sales for Resale	0.0604	0.0082	0.0577	0.0499	0.0444	0.0000	0.0581
Private Fire Protection	0.0004	0.0001	0.0106	0.0092	0.0719	0.0000	0.0093
Public Fire Protection	0.0016	0.0002	0.0380	0.0328	0.2578	0.0000	0.0330
Total	1.0000	0.1358	1.0000	0.8642	1.0000	0.0000	1.0000

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

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

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT**

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

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

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

Customer Classification	Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor
	Allocation	Weighted	Allocation	Weighted	
	Factor 3	Factor	Factor 4	Factor	
(1)	(2)	(3)=(2)X	(4)	(5)=(4)X	(6)=(3)+(5)
		0.3102		0.6898	
Residential	0.7048	0.2185	0.4705	0.3246	0.5431
Commercial	0.1778	0.0552	0.1467	0.1012	0.1564
Industrial	0.0028	0.0009	0.0021	0.0014	0.0023
Other Public Authority	0.0083	0.0026	0.0066	0.0046	0.0072
Sales for Resale	0.0577	0.0179	0.0444	0.0306	0.0485
Private Fire Protection	0.0106	0.0033	0.0719	0.0496	0.0529
Public Fire Protection	0.0380	0.0118	0.2578	0.1778	0.1896
Total	1.0000	0.3102	1.0000	0.6898	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	146,468	0.3102
Distribution Mains	325,741	0.6898
Total	472,209	1.0000

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	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	5,339	0.7862
Commercial	1,190	0.1753
Industrial	21	0.0031
Other Public Authority	154	0.0227
Sales for Resale	86	0.0127
Private Fire	0	0.0000
Total	<u>6,790</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	4,722	4,722	239	239	4	4	18	18	0	0	4,983	4,983
3/4	1.3	0	0	0	0	0	0	0	0	0	0	0	0
1	1.7	318	541	75	128	0	0	4	7	0	0	397	676
1-1/2	3.5	12	42	33	116	1	4	8	28	0	0	54	190
2	4.3	8	34	48	206	3	13	8	34	0	0	67	287
3	19.0	0	0	10	190	0	0	1	19	3	57	14	266
4	29.3	0	0	4	117	0	0	0	0	1	29	5	146
6	48.4	0	0	4	194	0	0	1	48	0	0	5	242
8	112.9	0	0	0	0	0	0	0	0	0	0	0	0
Total		<u>5,060</u>	<u>5,339</u>	<u>413</u>	<u>1,190</u>	<u>8</u>	<u>21</u>	<u>40</u>	<u>154</u>	<u>4</u>	<u>86</u>	<u>5,525</u>	<u>6,790</u>

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MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	5,129	0.8482
Commercial	533	0.0881
Industrial	12	0.0020
Other Public Authority	59	0.0098
Sales for Resale	11	0.0018
Private Fire Protection	303	0.0501
Total	<u>6,047</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Residential		Commercial		Industrial		Other Public Authority		Sales for Resale		Private Fire Protection		Total	
Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting	Number of Services	Weighting
(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(11)	(15)	(16)
4,722	4,722	239	239	4	4	18	18	0	0	0	0	4,983	4,983
318	372	75	88	0	0	4	5	0	0	0	0	397	465
12	19	33	52	1	2	8	13	0	0	0	0	54	86
8	16	48	98	3	6	8	16	0	0	1	2	68	138
0	0	10	27	0	0	1	3	3	8	1	3	15	41
0	0	4	12	0	0	0	0	1	3	9	26	14	41
0	0	4	17	0	0	1	4	0	0	44	187	49	208
0	0	0	0	0	0	0	0	0	0	8	56	8	56
0	0	0	0	0	0	0	0	0	0	3	29	3	29
0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>5,060</u>	<u>5,129</u>	<u>413</u>	<u>533</u>	<u>8</u>	<u>12</u>	<u>40</u>	<u>59</u>	<u>4</u>	<u>11</u>	<u>66</u>	<u>303</u>	<u>5,591</u>	<u>6,047</u>

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**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	\$ 4,840	0.5431
Commercial	1,394	0.1564
Industrial	20	0.0023
Other Public Authority	64	0.0072
Sales for Resale	432	0.0485
Private Fire Protection	471	0.0529
Public Fire Protection	1,689	0.1896
Total	<u>8,911</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	\$ 3,935	0.5431
Commercial	1,133	0.1564
Industrial	17	0.0023
Other Public Authority	52	0.0072
Sales for Resale	351	0.0485
Private Fire Protection	383	0.0529
Public Fire Protection	1,374	0.1896
Total	<u>\$7,246</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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.

<u>Customer Classification</u> (1)	<u>Total Customers</u> (2)	<u>Allocation Factor</u> (3)
Residential	5,060	0.8992
Commercial	413	0.0734
Industrial	8	0.0014
Other Public Authority	40	0.0071
Sales for Resale	4	0.0007
Private Fire Protection	103	0.0182
Public Fire Protection	0	0.0000
 Total	 <u>5,628</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	5,060	0.9159
Commercial	413	0.0748
Industrial	8	0.0014
Other Public Authority	40	0.0072
Sales for Resale	4	0.0007
 Total	 <u>5,525</u>	 <u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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 (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$498,819	0.6882
Commercial	120,582	0.1663
Industrial	1,819	0.0025
Other Public Authority	5,943	0.0082
Sales for Resale	34,714	0.0479
Private Fire Protection	15,049	0.0208
Public Fire Protection	47,880	0.0661
Total	\$724,807	1.0000

FACTOR 15A. ALLOCATION OF CASH WORKING CAPITAL
WORKING CAPITAL.

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$1,298,145	0.6941
Commercial	322,652	0.1726
Industrial	5,169	0.0028
Other Public Authority	16,017	0.0086
Sales for Resale	97,183	0.0520
Private Fire Protection	32,600	0.0174
Public Fire Protection	98,099	0.0525
Total	\$1,869,864	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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.

Customer Classification <u>(1)</u>	Direct Labor Expense <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$205,321	0.7035
Commercial	42,847	0.1468
Industrial	668	0.0023
Other Public Authority	2,262	0.0078
Sales for Resale	11,833	0.0406
Private Fire Protection	6,923	0.0237
Public Fire Protection	21,968	0.0753
Total	<u>\$291,823</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 <u>(1)</u>	Original Cost Less Depreciation <u>(2)</u>	Allocation Factor <u>(3)</u>
Residential	\$17,854,146	0.6535
Commercial	4,583,700	0.1678
Industrial	71,459	0.0026
Other Public Authority	248,969	0.0091
Sales for Resale	1,331,047	0.0487
Private Fire Protection	552,400	0.0202
Public Fire Protection	2,679,249	0.0981
Total	<u>\$27,320,969</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	\$16,097,152	0.6539
Commercial	4,129,412	0.1677
Industrial	64,411	0.0026
Other Public Authority	224,217	0.0091
Sales for Resale	1,199,047	0.0487
Private Fire Protection	498,131	0.0202
Public Fire Protection	2,409,023	0.0978
Total	<u>\$24,621,393</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	\$4,252,193	0.6690
Commercial	1,075,003	0.1692
Industrial	16,859	0.0027
Other Public Authority	56,916	0.0090
Sales for Resale	315,086	0.0496
Private Fire Protection	120,124	0.0189
Public Fire Protection	518,268	0.0816
Total	<u>\$6,354,449</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
RATE BASE									
Organization	17	\$ 2,384	\$ 1,558	\$ 400	\$ 6	\$ 22	\$ 116	\$ 48	\$ 234
Franchises	17	13	9	2	0	0	1	0	1
Land & Ld Rights SS	2	1,735	1,283	324	5	15	105	1	3
Land & Ld Rights P	6	0	0	0	0	0	0	0	0
Land & Ld Rights WT	2	432	320	81	1	4	26	0	1
Land & Ld Rights TD	7	35,704	19,391	5,584	82	257	1,732	1,889	6,770
Land & Land Rights AG	15	142	98	24	0	1	7	3	9
Struct & Imp SS	2	9,690	7,164	1,808	29	84	585	4	16
Struct & Imp P	6	10,481	7,435	1,876	29	88	609	97	346
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0
Struct & Imp WT	2	465,969	344,491	86,950	1,398	4,054	28,145	186	746
Struct & Imp TD	7	252,207	136,973	39,445	580	1,816	12,232	13,342	47,818
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp AG	15	1,173	807	195	3	10	56	24	78
Struct & Imp Offices	15	29,841	20,537	4,963	75	245	1,429	621	1,973
Gen Structures HVAC	15	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	6	4	1	0	0	0	0	0
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0
Struct & Imp Store Shop, Gar	15	17,568	12,091	2,922	44	144	842	365	1,161
Struct & Imp Misc	15	483,803	332,953	80,456	1,210	3,967	23,174	10,063	31,979
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	158,124	116,901	29,506	474	1,376	9,551	63	253
Supply Mains	2	154,448	114,184	28,820	463	1,344	9,329	62	247
Power Generation Equip	6	128,591	91,223	23,018	360	1,080	7,471	1,196	4,244
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	1,574,793	1,117,158	281,888	4,409	13,228	91,495	14,646	51,968
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	11,821	8,386	2,116	33	99	687	110	390
Pump Equip Hydraulic	6	77,071	54,674	13,796	216	647	4,478	717	2,543
Pump Equip Other	6	64,727	45,917	11,586	181	544	3,761	602	2,136
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	1,890,736	1,397,821	352,811	5,672	16,449	114,200	756	3,025
WT Equip Filter Media	2	64,261	47,508	11,991	193	559	3,881	26	103
Dist Reservoirs & Standpipe	5	3,023,530	1,986,157	618,917	8,768	27,514	187,158	42,832	152,386
Elevated Tanks & Standpipes	5	60,885	39,995	12,463	177	554	3,769	858	3,069
Ground Level Facilities	5	67,908	44,609	13,901	197	618	4,203	957	3,423
Below Ground Facilities	5	27,207	17,873	5,569	79	248	1,684	384	1,371

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**MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
TD Mains Not Classified by	7	1,888,898	1,025,752	295,392	4,344	13,599	91,602	99,912	358,097
TD Mains 4" & Less	4	227,292	106,941	33,344	477	1,500	10,092	16,342	58,596
TD Mains 6 to 8"	4	2,643,306	1,243,676	387,773	5,551	17,446	117,383	190,054	681,444
TD Mains 10 to 16"	3	5,444,891	3,837,559	968,102	15,246	45,193	314,170	57,716	206,906
TD Mains 18" & Gtr	3	3,843,257	2,708,727	683,331	10,761	31,899	221,756	40,739	146,044
Fire Mains	8	78,105	0	0	0	0	0	0	78,105
Services	10	858,843	728,471	75,664	1,718	8,417	1,546	43,028	0
Meters Bronze Case	9	848,832	667,352	148,800	2,631	19,268	10,780	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	120	94	21	0	3	2	0	0
Meters Other-Rem Rdr Unts	9	6,034	4,744	1,058	19	137	77	0	0
Meter Installations	9	1,024,440	805,415	179,584	3,176	23,255	13,010	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Meter Vaults	9	318,911	250,728	55,905	989	7,239	4,050	0	0
Hydrants	8	785,940	0	0	0	0	0	0	785,940
Other P/E Intangible	17	11,552	7,549	1,938	30	105	563	233	1,133
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	16,870	9,162	2,638	39	121	818	892	3,199
Other P/E CPS	15	118,438	81,509	19,696	296	971	5,673	2,464	7,829
Office Furniture & Equip	15	587	404	98	1	5	28	12	39
Comp & Periph Equip	15	38,313	26,367	6,371	96	314	1,835	797	2,532
Computer Software	15	19,226	13,232	3,197	48	158	921	400	1,271
Comp Software Personal	15	6,745	4,642	1,122	17	55	323	140	446
Comp Software Other	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	136,211	93,740	22,652	341	1,117	6,525	2,833	9,004
Other Office Equipment	15	19,550	13,454	3,251	49	160	936	407	1,292
Trans Equip Lt Duty Trks	15	23,363	16,078	3,885	58	192	1,119	486	1,544
Trans Equip Hvy Duty Trks	15	211	145	35	1	2	10	4	14
Trans Equip Autos	15	(1,670)	(1,149)	(278)	(4)	(14)	(80)	(35)	(110)
Trans Equip Other	15	(17,258)	(11,877)	(2,870)	(43)	(142)	(827)	(359)	(1,141)
Stores Equipment	15	1,277	879	212	3	10	61	27	84
Tools, Shop, Garage Equip	15	72,125	49,636	11,994	180	591	3,455	1,500	4,767
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	44,958	33,237	8,389	135	391	2,715	18	72
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	(222)	(153)	(37)	(1)	(2)	(11)	(5)	(15)
Comm Equip Non-Telephone	15	4,377	3,013	728	11	36	210	91	289
Remote Control & Instr	15	16,574	11,406	2,756	41	136	794	345	1,096
Comm Equip Telephone	15	176	121	29	0	1	8	4	12
Misc Equipment	15	239,595	164,889	39,845	599	1,965	11,477	4,984	15,837
Other Tangible Property	17	0	0	0	0	0	0	0	0
Total Utility Plant in Service		27,334,918	17,863,261	4,586,040	71,495	249,096	1,331,726	552,681	2,680,618

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Schedule C-PKW

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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)
Other Rate Base Items									
Add:									
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0
Cash Working Capital	15A	0	0	0	0	0	0	0	0
Materials and Supplies	15	114,741	78,965	19,081	287	941	5,496	2,387	7,584
Prepayments	15	16,590	11,417	2,759	41	136	795	345	1,097
OPEB's Contributed to External Fund	16	98,890	69,569	14,517	227	771	4,015	2,344	7,446
Pension / OPEB Tracker	16	19,643	13,819	2,884	45	153	798	466	1,479
Regulatory Deferrals	17	42,098	27,511	7,064	109	383	2,050	850	4,130
Less:									
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	0	0
Deferred Income Taxes	17	(2,939,402)	(1,920,899)	(493,232)	(7,642)	(26,749)	(143,149)	(59,376)	(288,355)
Pensions	16	(66,085)	(46,491)	(9,701)	(152)	(515)	(2,683)	(1,566)	(4,976)
Total Other Rate Base Elements		<u>(2,713,525)</u>	<u>(1,766,109)</u>	<u>(456,628)</u>	<u>(7,084)</u>	<u>(24,879)</u>	<u>(132,679)</u>	<u>(54,551)</u>	<u>(271,595)</u>
Total Original Cost Measure of Value		<u>\$ 24,621,393</u>	<u>\$ 16,097,152</u>	<u>\$ 4,129,412</u>	<u>\$ 64,411</u>	<u>\$ 224,217</u>	<u>\$ 1,199,047</u>	<u>\$ 498,131</u>	<u>\$ 2,409,023</u>

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