

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER 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	5,339	0.7964
Commercial	1,190	0.1775
Industrial	21	0.0031
Other Public Authority	154	0.0230
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	<u>6,704</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE 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	N/A	2.867	N/A	N/A
1991	N/A	2.950	N/A	N/A
1992	N/A	2.700	N/A	N/A
1993	N/A	2.310	N/A	N/A
1994	1.710	3.200	1.87	N/A
1995	1.627	3.319	2.04	N/A
1996	1.764	3.200	1.81	N/A
1997	1.860	3.106	1.67	7/26/1997
1998	1.719	3.360	1.95	7/19/1998
1999	1.893	4.200	2.22	7/18/1999
2000	2.229	4.582	2.06	7/16/2000
2001	2.146	4.783	2.23	7/22/2001
2002	2.349	5.088	2.17	7/26/2002
2003	2.488	6.626	2.66	8/23/2003
2004	2.087	4.630	2.22	8/18/2004
2005	2.238	5.328	2.38	8/2/2005
2006	2.480	5.945	2.40	7/19/2006
2007	2.338	5.486	2.35	8/6/2007
2008	1.962	3.361	1.71	9/1/2008

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	1	4	
3 -inch	9.00	1	9	
4 -inch	16.00	9	144	
6 -inch	36.00	44	1,584	
8 -inch	64.00	8	512	
10 -inch	100.00	3	300	
12 -inch	144.00	0	0	
Private Hydrants	26.50	37	967	
Total Private Fire Protection		102.5	3,520	0.2179
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
5 1/4" Valve	1-2-1/2" & 1-4 1/2"	426	11,289	
4 1/2" Valve	1-2 1/2"	215	1,344	
Total Public Fire Protection		641	12,633	0.7821
Total Fire Protection		744	16,153	1.0000

MISSOURI-AMERICAN WATER COMPANY
PARKVILLE WATER DISTRICT

CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	329,888	
(2) Meter Equivalents X 12	81,480	
(3) Cost per Bill - Meter related		\$ 4.05
(4) Cost Related to Services	139,256	
(5) Service Equivalents X 12	72,564	
(6) Cost per Bill - Services related		\$ 1.92
(7) Cost Related to Billing and Collecting	380,818	
(8) Number of Customers X 12	67,530	
(9) Cost per Bill - Billing and Collecting		<u>\$ 5.64</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 11.61

ST. JOSEPH DISTRICT

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 (2)	Percent (3)	Amount (4)	Percent (5)	Amount (6)	Percent (7)	Amount (8)	Percent Increase (9)
Residential	\$ 11,871,403	46.9%	\$ 10,070,185	50.2%	\$ 12,926,243	51.0%	\$ 2,856,058	28.4%
Commercial	3,916,611	15.5%	3,755,412	18.7%	\$ 4,240,743	16.7%	485,331	12.9%
Industrial	3,998,201	15.8%	2,988,266	14.9%	\$ 4,230,790	16.7%	1,242,524	41.6%
Large Industrial	2,128,946	8.3%	436,579	2.2%	\$ 442,864	1.8%	6,285	1.4%
Public Authority	729,272	2.9%	670,067	3.3%	\$ 788,222	3.1%	118,155	17.6%
Sales for Resale	2,363,868	9.3%	1,900,568	9.5%	\$ 2,379,305	9.4%	478,737	25.2%
Private Fire Service	323,637	1.3%	250,593	1.2%	\$ 323,632	1.3%	73,039	29.1%
Public Fire Service	-	0.0%	\$0	0.0%	\$ -	0.0%	-	-
Total Sales	25,331,939	<u>100.0%</u>	20,071,670	<u>100.0%</u>	25,331,799	<u>100.0%</u>	5,260,129	26.2%
Other Revenues	316,832		256,717		\$316,832		60,115	23.4%
Total	<u>\$ 25,648,771</u>		<u>\$ 20,328,387</u>		<u>\$ 25,648,631</u>		<u>\$ 5,320,244</u>	26.2%

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Schedule A-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Fire Protection	
									Private (10)	Public (11)
OPERATION AND MAINTENANCE EXPENSES										
SOURCE OF SUPPLY EXPENSES										
Super & Eng Oper SS	2	0	0	0	0	0	0	0	0	0
Labor & Exp Oper SS - Labor	2	0	0	0	0	0	0	0	0	0
Labor & Exp Oper SS	2	75,386	25,669	12,145	16,072	8,594	2,412	10,207	68	219
Purchased Water	1	0	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		75,386	25,669	12,145	16,072	8,594	2,412	10,207	68	219
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0	0
Struct & Improve Maint SS - Labor	2	0	0	0	0	0	0	0	0	0
Struct & Improve Maint SS	2	0	0	0	0	0	0	0	0	0
Collect & Impound Maint SS - Labor	2	0	0	0	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS - Labor	2	0	0	0	0	0	0	0	0	0
Lake, River & Oth Maint SS	2	0	0	0	0	0	0	0	0	0
Wells & Springs Maint SS - Labor	2	0	0	0	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS - Labor	2	0	0	0	0	0	0	0	0	0
Infill Gall & Tunnels Maint SS	2	0	0	0	0	0	0	0	0	0
Supply Mains Maint SS - Labor	2	0	0	0	0	0	0	0	0	0
Supply Mains Maint SS	2	0	0	0	0	0	0	0	0	0
Misc Plant Maint SS - Labor	2	98	33	16	21	11	3	13	0	0
Misc Plant Maint SS	2	8,874	3,022	1,430	1,892	1,012	284	1,202	8	26
TOTAL SS EXPENSE - MAINTENANCE		8,972	3,055	1,445	1,913	1,023	287	1,215	8	26
TOTAL SS EXPENSE		84,358	28,724	13,590	17,985	9,617	2,699	11,422	76	245
POWER AND PUMPING EXPENSES										
Super & Eng Oper P	6	45,080	15,052	7,105	9,345	4,977	1,411	5,915	289	987
Fuel for Power Prod	1	0	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod - Labor	6	(13,139)	(4,387)	(2,071)	(2,724)	(1,451)	(411)	(1,724)	(84)	(288)
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	812,971	237,306	122,759	189,097	120,889	24,389	113,897	1,057	3,577
Labor & Exp Oper Pump - Labor	6	524,913	175,268	82,726	108,814	57,950	16,430	68,869	3,359	11,496
Labor & Exp Oper Pump	6	240	80	38	50	26	8	31	2	5
Misc Exp Oper P	6	11,167	3,729	1,760	2,315	1,233	350	1,465	71	245
Rents Oper P	6	0	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		1,361,232	427,049	212,317	306,898	183,825	42,176	188,453	4,694	16,022
Super & Eng Maint P	6	46,570	15,550	7,339	9,654	5,141	1,458	6,110	298	1,020
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

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Schedule B-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Private (10)	Public (11)	
Pump Equip Maint P - Labor	6	0	0	0	0	0	0	0	0	0	0
Pump Equip Maint P	6	2,410	805	380	500	266	75	316	15	53	
TOTAL PUMPING EXPENSES - MAINTENANCE		48,980	16,355	7,719	10,154	5,407	1,533	6,426	313	1,073	
TOTAL PUMPING EXPENSES		1,430,212	443,403	220,036	317,051	189,032	43,709	194,879	5,007	17,095	
WATER TREATMENT											
Super & Eng Oper WT	2	71,966	24,504	11,594	15,343	8,204	2,303	9,744	65	209	
Chemicals	1	729,631	212,979	110,174	169,712	108,496	21,889	102,221	949	3,210	
Labor & Exp Oper WT - Labor	2	0	0	0	0	0	0	0	0	0	
Labor & Exp Oper WT	2	69,967	23,824	11,272	14,917	7,975	2,239	9,474	63	203	
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	0	
Misc Exp Oper WT	1	296,974	86,687	44,843	69,076	44,160	8,909	41,606	386	1,307	
Misc Exp Oper WT	2	21,657	7,374	3,489	4,617	2,469	693	2,932	19	63	
Rents Oper WT	2	0	0	0	0	0	0	0	0	0	
TOTAL WT EXPENSE - OPERATION		1,190,195	355,368	181,372	273,666	171,305	36,033	165,977	1,482	4,991	
Super & Eng Maint WT	2	38	13	6	8	4	1	5	0	0	
Struct & Improve Maint WT - Labor	2	0	0	0	0	0	0	0	0	0	
Struct & Improve Maint WT	2	0	0	0	0	0	0	0	0	0	
WT Equip Maint WT - Labor	2	0	0	0	0	0	0	0	0	0	
WT Equip Maint WT	2	41,861	14,254	6,744	8,925	4,772	1,340	5,668	38	121	
TOTAL WT EXPENSE - MAINTENANCE		41,899	14,267	6,750	8,933	4,776	1,341	5,673	38	122	
TOTAL WT EXPENSE		1,232,094	369,635	188,122	282,599	176,082	37,374	171,651	1,520	5,113	
TRANSMISSION AND DISTRIBUTION EXPENSES											
Super & Eng Oper TD	11	23,408	13,652	3,696	1,643	321	662	396	887	2,151	
Storage Facility Exp - Labor	5	0	0	0	0	0	0	0	0	0	
Storage Facility Exp	5	0	0	0	0	0	0	0	0	0	
TD Lines Exp - Labor	7	278,663	113,137	52,389	30,569	6,075	10,422	7,217	13,125	45,729	
TD Lines Exp	7	8,551	3,472	1,608	938	186	320	221	403	1,403	
Meter Expense - Labor	9	120,894	95,724	16,804	3,748	737	2,781	1,100	0	0	
Meter Expense	9	19	15	3	1	0	0	0	0	0	
Customer Install Exp - Labor	10	105,012	86,918	10,207	767	42	1,008	147	5,923	0	
Customer Install Exp	10	0	0	0	0	0	0	0	0	0	
Misc Exp Oper TD - Labor	11	19,616	11,440	3,097	1,377	269	555	332	743	1,803	
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0	0	
Misc Exp Oper TD	11	56,196	32,774	8,873	3,945	770	1,590	950	2,130	5,164	
Rents Oper TD	11	211	123	33	15	3	6	4	8	19	
M & S Oper TD Mains	11	0	0	0	0	0	0	0	0	0	
TOTAL T & D EXPENSE OPERATION		612,570	357,254	96,710	43,002	8,403	17,345	10,367	23,219	56,270	
Super & Eng Maint TD	12	13,379	5,149	1,690	842	167	320	203	355	4,653	
Struct & Improve Maint TD - Labor	12	16	6	2	1	0	0	0	0	6	
Struct & Improve Maint TD	12	0	0	0	0	0	0	0	0	0	
Dist Res Stand Maint TD - Labor	5	195	59	27	31	25	5	21	6	21	
TD Main Maint TD - Labor	7	105,803	42,956	19,891	11,607	2,307	3,957	2,740	4,983	17,362	

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Schedule B-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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		Large Industrial		Public Authorities		Sales for Resale		Fire Protection	
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)					
TD Main Maint TD	7	4,096	1,663	770	449	89	153	106	193	672					
Fire Main Maint TD - Labor	8	202	0	0	0	0	0	0	0	202					
Fire Main Maint TD	8	0	0	0	0	0	0	0	0	0					
Services Maint TD - Labor	10	7,712	6,383	750	56	74	11	435	0	0					
Services Maint TD	10	0	0	0	0	0	0	0	0	0					
Meters Maint TD - Labor	9	38,566	30,536	5,361	1,196	235	887	351	0	0					
Meters Maint TD	9	0	0	0	0	0	0	0	0	0					
Hydrants Maint TD - Labor	8	55,505	0	0	0	0	0	0	0	55,505					
Hydrants Maint TD	8	0	0	0	0	0	0	0	0	0					
Misc Plant Maint TD - Labor	12	1,628	627	208	102	39	25	43	566	0					
Mat and Sup Maint TD	12	143,262	55,142	18,094	9,011	1,791	3,424	2,178	3,796	49,827					
Misc Maint TD	12	0	0	0	0	0	0	0	0	0					
Amort Def Maint TD	5	913,785	274,410	125,554	146,206	116,599	24,855	98,963	28,327	98,872					
TOTAL T & D EXPENSE - MAINTENANCE		1,284,149	416,930	172,343	169,501	121,237	33,715	104,598	38,139	227,686					
TOTAL T & D EXPENSE		1,896,719	774,185	269,054	212,503	129,640	51,059	114,965	51,358	283,955					
CUSTOMER ACCOUNTS															
Supervision CA	13	37,660	33,386	3,348	143	4	241	23	516	0					
Meter Reading Exp CA - Labor	14	280,702	252,267	25,319	1,095	28	1,825	168	0	0					
Meter Reading Exp CA	14	6,611	5,941	596	26	1	43	4	0	0					
Meter Reading Exp CA	14	3,008	2,703	271	12	0	20	2	0	0					
Cust Rec & Collection CA - Labor	13	26,925	23,869	2,394	102	3	172	16	369	0					
Cust Rec & Collection CA	13	141,144	125,124	12,548	536	14	903	85	1,934	0					
Uncollectible Accts	13	240,328	213,051	21,365	913	24	1,538	144	3,292	0					
Misc Cust Accts Exp CA - Labor	13	8,827	6,052	607	26	1	44	4	94	0					
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0	0					
Misc Cust Accts Exp CA	13	38,160	33,829	3,392	145	4	244	23	523	0					
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0	0					
TOTAL CUSTOMER ACCOUNTING EXPENSE		781,365	696,222	69,841	2,998	76	5,030	469	6,727	0					
ADMINISTRATIVE AND GENERAL EXPENSES															
Salaries AG	15	319,764	158,347	43,072	36,133	20,593	7,546	21,008	6,459	26,604					
Other Supplies & Exp AG	15	100	50	13	11	6	2	7	2	8					
Other Supplies & Exp AG	15	122,113	60,470	16,449	13,799	7,864	2,882	8,023	2,467	10,160					
Other Supplies & Exp AG	15	68,151	33,748	9,180	7,701	4,389	1,608	4,478	1,377	5,670					
Mgmt Fees-Admin	15	1,438,598	712,394	193,779	162,582	92,646	33,951	94,516	29,060	119,691					
Mgmt Fees-Customer Service	13	477,485	423,290	42,448	1,814	48	3,056	286	6,542	0					
Mgmt Fees-Belleville Lab	2	59,331	20,202	9,558	12,649	6,764	1,899	8,033	53	172					
Mgmt Fees- Employee	16	50,920	26,606	7,108	5,525	2,541	1,242	2,948	911	4,038					
Outside Services AG	15	91,454	45,288	12,319	10,334	5,890	2,158	6,009	1,847	7,609					
Outside Services AG	15	302,045	149,573	40,685	34,131	19,452	7,128	19,844	6,101	25,130					
Ins Gen Liab Oper AG	15	202,193	100,126	27,235	22,848	13,021	4,772	13,284	4,084	16,822					
Ins Work Comp AG	16	86,074	44,974	12,016	9,339	4,295	2,100	4,984	1,541	6,826					
Ins Other Oper AG	15	62,506	30,953	8,420	7,063	4,025	1,475	4,107	1,263	5,200					
Property Insurance	15	19,013	9,415	2,581	2,148	1,224	449	1,249	384	1,582					
Injuries & Damages	16	1,795	938	251	195	90	44	104	32	142					

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Schedule B-SJO

**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Private (10)	Public (11)	
Employee Pension & Benefits	16	619,799	323,845	86,524	67,248	30,928	15,123	35,886	11,094	49,150	
Employee Pension & Benefits	16	451,777	236,053	63,068	49,018	22,544	11,023	26,158	8,087	35,826	
Employee Pension & Benefits	16	72,580	37,923	10,132	7,875	3,622	1,771	4,202	1,299	5,756	
Reg Commision Exp	19	40,672	17,233	5,954	6,324	3,392	1,114	3,778	525	2,351	
Rents AG	15	46,762	23,157	6,299	5,284	3,011	1,104	3,072	945	3,891	
Goodwill Advertising Exp	15	326	161	44	37	21	8	21	7	27	
Misc Exp AG	15	296,552	146,853	39,946	33,510	19,098	6,999	19,483	5,990	24,673	
Research & Development	15	0	0	0	0	0	0	0	0	0	
TOTAL A & G OPERATIONS		4,830,010	2,601,598	637,062	495,550	265,463	107,455	281,482	90,070	351,329	
General Plant Maint AG - Labor	15	0	0	0	0	0	0	0	0	0	
Maint Exp ARO/Net Neg Sal AG	18	(29,090)	(11,101)	(4,483)	(5,073)	(2,595)	(870)	(3,060)	(314)	(1,594)	
General Plant Maint AG	15	24,902	12,331	3,354	2,814	1,604	588	1,636	503	2,072	
TOTAL A & G EXPENSE - MAINTENANCE		(4,188)	1,231	(1,128)	(2,259)	(991)	(282)	(1,424)	189	478	
TOTAL A & G EXPENSE		4,825,822	2,602,829	635,934	493,291	264,472	107,173	280,058	90,259	351,807	
Total Operation & Maintenance Expenses		10,250,570	4,914,998	1,396,576	1,326,427	768,921	247,044	773,443	164,947	658,215	
DEPRECIATION EXPENSE											
Struct & Imp SS	2	51,415	17,507	8,283	10,962	5,861	1,645	6,962	46	149	
Struct & Imp P	6	299,080	99,863	47,135	61,999	33,018	9,361	39,239	1,914	6,550	
Struct & Imp WT	2	807,884	275,085	130,150	172,241	92,099	25,852	109,387	727	2,343	
Struct & Imp TD	7	8,578	3,483	1,613	941	187	321	222	404	1,408	
Struct & Imp AG	15	659	326	89	74	42	16	43	13	55	
Struct & Imp Offices	15	0	0	0	0	0	0	0	0	0	
Struct & Imp Store,Shop,Gar	15	9,138	4,525	1,231	1,033	588	216	600	185	760	
Struct & Imp Misc	15	36,869	18,258	4,966	4,166	2,374	870	2,422	745	3,068	
Collect & Impounding	1	0	0	0	0	0	0	0	0	0	
Lake, River & Other Intakes	2	334	114	54	71	38	11	45	0	1	
Weils & Springs	2	755	257	122	161	85	24	102	1	2	
Supply Mains	2	161,049	54,837	25,945	34,336	18,360	5,154	21,806	145	467	
Power Generation Equip	6	409	137	64	85	45	13	54	3	9	
Pump Equip Electric	6	119,430	39,878	18,822	24,758	13,185	3,738	15,669	764	2,616	
Pump Equip Diesel	6	9,070	3,028	1,429	1,880	1,001	284	1,190	58	199	
Pump Equip Other	6	60	20	9	12	7	2	8	0	1	
Pump Equip WT	6	945	315	149	196	104	30	124	6	21	
WT Equip Non-Media	2	560,232	190,759	90,253	119,441	63,866	17,927	75,855	504	1,625	
WT Equip Non Media Ctrl 1 &	2	100	34	16	21	11	3	14	0	0	
WT Equip Filter Media	2	758	258	122	162	86	24	103	1	2	
Dist Reservoirs & Standpipe	5	39,045	11,725	5,365	6,247	4,982	1,062	4,229	1,210	4,225	
Elevated Tanks & Standpipes	5	8,199	2,462	1,127	1,312	1,046	223	888	254	887	
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0	
TD Mains Not Classified by	7	22,237	9,028	4,181	2,439	485	832	576	1,047	3,649	
TD Mains 4" & Less	4	15,494	6,644	3,065	1,343	0	609	0	855	2,978	
TD Mains 6 to 8"	4	101,402	43,481	20,057	8,792	0	3,985	0	5,597	19,489	
TD Mains 10 to 16"	3	199,465	63,390	29,960	39,694	21,223	5,964	25,212	3,132	10,891	

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Schedule B-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Private (10)	Public (11)
TD Mains 18" & Grtr	3	71,909	22,853	10,801	14,310	7,651	2,150	9,089	1,129	3,926
Services	10	100,194	82,931	9,739	731	40	962	140	5,651	0
Meters Bronze Case	9	71,434	56,561	9,929	2,214	436	1,643	650	0	0
Meters Plastic Case	9	1,570	1,243	218	49	10	36	14	0	0
Meters Other	9	4,480	3,547	623	139	27	103	41	0	0
Meters Other-Rem Rdr Unts	9	1,587	1,257	221	49	10	37	14	0	0
Meter Installations	9	68,407	54,165	9,509	2,121	417	1,573	623	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0	0
Meter Vaults	9	5,083	4,025	707	158	31	117	46	0	0
Hydrants	8	54,622	0	0	0	0	0	0	0	54,622
Other P/E Intangible	17	906	345	140	158	81	27	96	10	49
Other P/E WT Res Hand Equip	2	43,771	14,904	7,052	9,332	4,990	1,401	5,927	39	127
Other P/E TD	7	0	0	0	0	0	0	0	0	0
Other P/E CPS	15	9,990	4,947	1,346	1,129	643	236	656	202	831
Office Furniture & Equip	15	12,764	6,321	1,719	1,442	822	301	839	258	1,062
Comp & Periph Equip	15	82,002	40,607	11,046	9,266	5,281	1,935	5,388	1,656	6,823
Computer Software	15	136,072	67,383	18,329	15,376	8,763	3,211	8,940	2,749	11,321
Comp Software Personal	15	7,663	3,795	1,032	866	493	181	503	155	638
Comp Software Customized	15	8,527	4,223	1,149	984	549	201	560	172	709
Data Handling Equipment	15	3,677	1,821	495	416	237	87	242	74	306
Other Office Equipment	15	16,817	8,328	2,265	1,900	1,083	397	1,105	340	1,399
Trans Equip Lt Duty Trks	15	4,939	2,446	665	558	318	117	324	100	411
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0	0
Trans Equip Autos	15	3,218	1,594	433	364	207	76	211	65	268
Trans Equip Other	15	13	6	2	1	1	0	1	0	1
Stores Equipment	15	6,447	3,193	868	729	415	152	424	130	536
Tools,Shop,Garage Equip	15	54,427	26,952	7,331	6,150	3,505	1,284	3,576	1,099	4,528
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0	0
Laboratory Equipment	2	52,045	17,721	8,384	11,096	5,933	1,665	7,047	47	151
Laboratory Equip Other	2	2,758	939	444	588	314	88	373	2	8
Power Operated Equipment	15	2,191	1,085	295	248	141	52	144	44	182
Comm Equip Non-Telephone	15	4,589	2,272	618	519	296	108	301	93	382
Remote Control & Instr	15	750	371	101	85	48	18	49	15	62
Comm Equip Telephone	15	1,124	557	151	127	72	27	74	23	94
Misc Equipment	15	10,081	4,992	1,358	1,139	649	238	662	204	839
Total Depreciation Expense		3,296,664	1,286,796	501,177	574,589	302,163	96,598	352,811	31,870	150,669
Amort-Other UP	18	7,028	2,682	1,083	1,226	627	210	739	76	385
Amort-Intangible Fin	2	(77,521)	(26,396)	(12,489)	(16,527)	(8,837)	(2,481)	(10,498)	(70)	(225)
Amort-Property Losses	2	238,339	81,154	38,396	50,814	27,171	7,627	32,271	215	691

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Schedule B-SJO

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

<u>Account</u>	<u>Factor Ref.</u>	<u>Cost of Service</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Large Industrial</u>	<u>Public Authorities</u>	<u>Sales for Resale</u>	<u>Fire Protection</u>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	Private	Public
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Taxes Other Than Income										
Utility Reg Assessment Fee	19	170,006	72,032	24,889	26,436	14,179	4,658	15,794	2,193	9,826
Property Taxes	18	1,032,884	394,149	159,167	180,135	92,133	30,883	108,659	11,155	56,602
FUTA	16	2,177	1,137	304	236	109	53	126	39	173
FICA	16	147,574	77,107	20,601	16,012	7,364	3,601	8,545	2,642	11,703
SUTA	16	6,132	3,204	856	665	306	150	355	110	486
Other Taxes & Licenses	15	36,123	17,888	4,866	4,082	2,326	853	2,373	730	3,005
Gross Receipts Tax	19	0	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		<u>1,394,896</u>	<u>565,517</u>	<u>210,683</u>	<u>227,566</u>	<u>116,417</u>	<u>40,197</u>	<u>135,852</u>	<u>16,868</u>	<u>81,795</u>
Income Taxes	18	3,117,843	1,189,769	480,460	543,752	278,112	93,224	327,997	33,673	170,858
Utility Income Available for Return	18	<u>7,420,952</u>	<u>2,831,835</u>	<u>1,143,569</u>	<u>1,294,214</u>	<u>661,949</u>	<u>221,886</u>	<u>780,684</u>	<u>80,146</u>	<u>406,668</u>
Total Cost of Service		25,648,771	10,846,355	3,759,455	4,002,060	2,146,521	704,296	2,393,302	327,724	1,469,057
Less: Other Water Revenues	19	316,832	134,242	46,384	49,267	26,424	8,681	29,434	4,087	18,313
Total Cost of Service Related to Sales of Water		<u>25,331,939</u>	<u>10,712,114</u>	<u>3,713,071</u>	<u>3,952,793</u>	<u>2,120,097</u>	<u>695,615</u>	<u>2,363,868</u>	<u>323,637</u>	<u>1,450,744</u>
Reallocation of Public Fire	20	0	1,159,289	203,539	45,408	8,850	33,657	0	0	(1,450,744)
Total		<u>\$ 25,331,939</u>	<u>\$ 11,871,403</u>	<u>\$ 3,916,611</u>	<u>\$ 3,998,201</u>	<u>\$ 2,128,946</u>	<u>\$ 729,272</u>	<u>\$ 2,363,868</u>	<u>\$ 323,637</u>	<u>\$ -</u>

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**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	4,582	0.2919
Commercial	2,370	0.1510
Industrial	3,652	0.2326
Large Industrial	2,335	0.1487
Other Public Authority	471	0.0300
Sales for Resale	2,200	0.1401
Private Fire Protection	20	0.0013
Public Fire Protection	69	0.0044
Total	<u>15,699</u>	<u>1.0000</u>

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

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

Customer Classification (1)	Average Daily Consumption		Maximum Day Extra Capacity		Allocation Factor (6)=(3)+(5)
	Allocation Factor 1 (2)	Weighted Factor (3)=(2)x 0.6667	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.3333	
Residential	0.2919	0.1946	0.4378	0.1459	0.3405
Commercial	0.1510	0.1007	0.1811	0.0604	0.1611
Industrial	0.2326	0.1551	0.1744	0.0581	0.2132
Large Industrial	0.1487	0.0991	0.0446	0.0149	0.1140
Other Public Authority	0.0300	0.0200	0.0360	0.0120	0.0320
Sales for Resale	0.1401	0.0934	0.1261	0.0420	0.1354
Private Fire Protection	0.0013	0.0009			0.0009
Public Fire Protection	0.0044	0.0029			0.0029
Total	<u>1.0000</u>	<u>0.6667</u>	<u>1.0000</u>	<u>0.3333</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
ST. JOSEPH 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	4,582	1.0	4,582	0.4378
Commercial	2,370	0.8	1,896	0.1811
Industrial	3,652	0.5	1,826	0.1744
Large Industrial	2,335	0.2	467	0.0446
Other Public Authority	471	0.8	377	0.0360
Sales for Resale	2,200	0.6	1,320	0.1261
Total	15,610		10,468	1.0000

The weighting of the factors is based on the maximum day ratio of 1.50, 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	0.6667
Maximum Day Extra Capacity	0.50	0.3333
Total	1.50	1.0000

* Ratio of maximum day to average day minus 1.0.

**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)
		0.6221		0.3111		0.0668	
Residential	0.2919	0.1816	0.4378	0.1362			0.3178
Commercial	0.1510	0.0939	0.1811	0.0563			0.1502
Industrial	0.2326	0.1447	0.1744	0.0543			0.1990
Large Industrial	0.1487	0.0925	0.0446	0.0139			0.1064
Other Public Authority	0.0300	0.0187	0.0360	0.0112			0.0299
Sales for Resale	0.1401	0.0872	0.1261	0.0392			0.1264
Private Fire Protection	0.0013	0.0008			0.2233	0.0149	0.0157
Public Fire Protection	0.0044	0.0027			0.7767	0.0519	0.0546
Total	1.0000	0.6221	1.0000	0.3111	1.0000	0.0668	1.0000

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Schedule C-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 1.50 and the average daily system sendout for 2008 of 17.892 MGD. The system demand for fire protection is 8,000 Gallons per minute for 4 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	17,891,608	0.6221
Maximum Day Extra Capacity	<u>0.50</u>	<u>8,945,804</u>	<u>0.3111</u>
Subtotal	<u>1.50</u>	26,837,412	0.9332
Fire Protection		<u>1,920,000</u>	<u>0.0668</u>
Total		<u>28,757,412</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
ST. JOSEPH 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 0.3782	(5)	(6)=(5) X 0.3782	(7)	(8)=(7) X 0.2436	(9)=(4)+(6)+(8)
Residential	190.9	0.5172	0.1956	0.6166	0.2332			0.4288
Commercial	98.8	0.2678	0.1013	0.2552	0.0965			0.1978
Industrial	56.0	0.1518	0.0574	0.0775	0.0293			0.0867
Other Public Authority	19.6	0.0531	0.0201	0.0507	0.0192			0.0393
Private Fire Protection	0.8	0.0022	0.0008			0.2233	0.0544	0.0552
Public Fire Protection	2.9	0.0079	0.0030			0.7767	0.1892	0.1922
Total	369.0	1.0000	0.3782	1.0000	0.3782	1.0000	0.2436	1.0000

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

Schedule C-SJO

**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 17.892 MGD. The system demand for fire protection is 8,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	12,425	0.3782
Maximum Hour Extra Capacity	1.00	12,425	0.3782
Subtotal	<u>2.00</u>	24,850	0.7564
Fire Protection		<u>8,000</u>	<u>0.2436</u>
Total		<u>32,850</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	190.9	3.5	668.2	0.6166
Commercial	98.8	2.8	276.6	0.2552
Industrial	56.0	1.5	84.0	0.0775
Other Public Authority	19.6	2.8	54.9	0.0507
Total	<u>365.3</u>		<u>1,083.7</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
ST. JOSEPH 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.

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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 0.4316	(5)	(6)=(5) X 0.4316	(7)	(8)=(7) X 0.1368	(9)=(4)+(6)+(8)
Residential	190.9	0.2918	0.1260	0.4038	0.1743			0.3003
Commercial	98.8	0.1510	0.0652	0.1672	0.0722			0.1374
Industrial	152.2	0.2327	0.1004	0.1380	0.0596			0.1600
Large Industrial	97.3	0.1487	0.0642	0.1470	0.0634			0.1276
Other Public Authority	19.6	0.0300	0.0129	0.0332	0.0143			0.0272
Sales for Resale	91.7	0.1402	0.0605	0.1108	0.0478			0.1083
Private Fire Protection	0.8	0.0012	0.0005			0.2233	0.0305	0.0310
Public Fire Protection	2.9	0.0044	0.0019			0.7767	0.1063	0.1082
Total	654.2	1.0000	0.4316	1.0000	0.4316	1.0000	0.1368	1.0000

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

Schedule C-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 4 hour demand of fire flow, as related to total storage capacity.

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

updated 2009

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

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

	Maximum Hour Ratio	Percent	Weight
Average Hour	1.00	50.00	0.4316
Extra Capacity Maximum Hour	1.00	50.00	0.4316
Total	<u>2.00</u>	<u>100.00</u>	<u>0.8632</u>

Customer Classification	Average Hourly Consumption Thousand Gal.	Factor*	Maximum Hour Extra Capacity	
			1,000 Gallons Per Hour	Allocation Factor
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Residential	190.9	3.5	668.2	0.4038
Commercial	98.8	2.8	276.6	0.1672
Industrial	152.2	1.5	228.3	0.1380
Large Industrial	97.3	2.5	243.3	0.1470
Other Public Authority	19.6	2.8	54.9	0.0332
Sales for Resale	91.7	2.0	183.4	0.1108
Total	<u>650.5</u>		<u>1654.7</u>	<u>1.0000</u>

* Ratio of Maximum Hour To Average Hour Minus 1.0.

**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT**

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

FACTOR 6. ALLOCATION OF COSTS ASSOCIATED WITH POWER AND PUMPING FACILITIES.

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

Customer Classification	Maximum Daily Consumption		Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 2	Weighted Factor	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.6539	(4)	(5)=(4)X 0.3378	(6)	(7)=(6)X 0.0083	(8)=(3)+ (5)+(7)
Residential	0.3405	0.2228	0.3178	0.1075	0.4288	0.0036	0.3339
Commercial	0.1611	0.1053	0.1502	0.0507	0.1978	0.0016	0.1576
Industrial	0.2132	0.1394	0.1990	0.0672	0.0867	0.0007	0.2073
Large Industrial	0.1140	0.0745	0.1064	0.0359	0.0000	0.0000	0.1104
Other Public Authority	0.0320	0.0209	0.0299	0.0101	0.0393	0.0003	0.0313
Sales for Resale	0.1354	0.0885	0.1264	0.0427	0.0000	0.0000	0.1312
Private Fire Protection	0.0009	0.0006	0.0157	0.0053	0.0552	0.0005	0.0064
Public Fire Protection	0.0029	0.0019	0.0546	0.0184	0.1922	0.0016	0.0219
Total	1.0000	0.6539	1.0000	0.3378	1.0000	0.0083	1.0000

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	2,350	0.6539
Associated with Maximum Day and Fire	1,214	0.3378
Associated with Maximum Hour	30	0.0083
Total	3,594	1.0000

**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT**

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

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

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

Customer Classification (1)	Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor (6)=(3)+(5)
	Allocation Factor 3 (2)	Weighted Factor (3)=(2)X 0.2046	Allocation Factor 4 (4)	Weighted Factor (5)=(4)X 0.7954	
	Residential	0.3178	0.0650	0.4288	
Commercial	0.1502	0.0307	0.1978	0.1573	0.1880
Industrial	0.1990	0.0407	0.0867	0.0690	0.1097
Large Industrial	0.1064	0.0218	0.0000	0.0000	0.0218
Other Public Authority	0.0299	0.0061	0.0393	0.0313	0.0374
Sales for Resale	0.1264	0.0259	0.0000	0.0000	0.0259
Private Fire Protection	0.0157	0.0032	0.0552	0.0439	0.0471
Public Fire Protection	0.0546	0.0112	0.1922	0.1529	0.1641
Total	1.0000	0.2046	1.0000	0.7954	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	679,140	0.2046
Distribution Mains	2,639,514	0.7954
Total	3,318,654	1.0000

**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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><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	29,430	0.7918
Commercial	5,167	0.1390
Industrial	1,154	0.0310
Large Industrial	226	0.0061
Other Public Authority	856	0.0230
Sales for Resale	339	0.0091
Private Fire	0	0.0000
Total	<u><u>37,172</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size (1)	5/8" Dollar Equivalent (2)	Residential		Commercial		Industrial		Large 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)=(2)X(13)	Number of Meters (15)	Weighting (16)
5/8	1.0	26,532	26,532	1,874	1,874	6	6	-	0	40	40	0	0	28,452	28,452
3/4	1.3	1,304	1,695	158	205	4	5	-	0	14	18	0	0	1,480	1,923
1	1.7	646	1,098	394	670	19	32	-	0	36	61	0	0	1,095	1,861
1-1/2	3.5	6	21	85	298	2	7	-	0	18	63	0	0	111	389
2	4.3	15	65	320	1,376	67	288	-	0	87	374	11	47	500	2,150
3	19.0	1	19	13	247	3	57	-	0	4	76	0	0	21	399
4	29.3	0	0	12	352	16	469	-	0	6	176	5	147	39	1,144
6	48.4	0	0	3	145	6	290	-	0	1	48	3	145	13	628
8	112.9	0	0	0	0	0	0	2	226	0	0	0	0	2	226
Total		28,504	29,430	2,859	5,167	123	1,154	2	226	206	856	19	339	31,713	37,172

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MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	28,635	0.8277
Commercial	3,363	0.0972
Industrial	251	0.0073
Large Industrial	14	0.0004
Other Public Authority	333	0.0096
Sales for Resale	49	0.0014
Private Fire Protection	1,951	0.0564
Total	<u>34,596</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Residential		Commercial		Industrial		Large 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	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)	(9)	(10)=(2)X(9)	(11)	(12)=(2)X(11)	(13)	(14)=(2)X(13)	(15)	(16)
3/4	1.00	27,836	27,836	2,032	2,032	10	10	0	0	54	54	0	0	0	0	29,932	29,932
1	1.17	646	756	394	461	19	22	0	0	36	42	0	0	0	0	1,085	1,281
1-1/2	1.58	6	9	85	134	2	3	0	0	18	28	0	0	0	0	111	174
2	2.04	15	31	320	653	67	137	0	0	87	177	11	22	9	18	509	1,038
3	2.73	1	3	13	35	3	8	0	0	4	11	0	0	1	3	22	60
4	2.88	0	0	12	35	16	46	0	0	5	17	5	14	84	242	123	354
6	4.24	0	0	3	13	6	25	0	0	1	4	3	13	160	678	173	733
8	6.98	0	0	0	0	0	0	2	14	0	0	0	0	101	705	101	719
10	9.50	0	0	0	0	0	0	0	0	0	0	0	0	18	171	18	171
12	12.16	0	0	0	0	0	0	0	0	0	0	0	0	11	134	11	134
Total		28,504	28,635	2,859	3,363	123	251	2	14	206	333	19	49	384	1,951	32,085	34,596

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**MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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:

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Operating Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 299,266	0.5832
Commercial	81,010	0.1579
Industrial	36,022	0.0702
Large Industrial	7,041	0.0137
Other Public Authority	14,531	0.0283
Sales for Resale	8,686	0.0169
Private Fire Protection	19,450	0.0379
Public Fire Protection	47,132	0.0919
Total	513,139	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:

<u>Customer Classification</u> (1)	<u>Transmission & Distribution Maintenance Expenses</u> (2)	<u>Allocation Factor</u> (3)
Residential	\$ 81,597	0.3849
Commercial	26,798	0.1263
Industrial	13,339	0.0629
Large Industrial	2,659	0.0125
Other Public Authority	5,077	0.0239
Sales for Resale	3,229	0.0152
Private Fire Protection	5,617	0.0265
Public Fire Protection	73,763	0.3478
Total	\$212,079	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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 (1)	Total Customers (2)	Allocation Factor (3)
Residential	28,504	0.8865
Commercial	2,859	0.0889
Industrial	123	0.0038
Large Industrial	1	0.0001
Other Public Authority	206	0.0064
Sales for Resale	19	0.0006
Private Fire Protection	441	0.0137
Public Fire Protection	0	0.0000
Total	<u>32,153</u>	<u>1.0000</u>

FACTOR 14. ALLOCATION OF METER READING COSTS.

Factors are based on the number of metered customers.

Customer Classification (1)	Total Metered Customers (2)	Allocation Factor (3)
Residential	28,504	0.8987
Commercial	2,859	0.0902
Industrial	123	0.0039
Large Industrial	2	0.0001
Other Public Authority	206	0.0065
Sales for Resale	19	0.0006
Total	<u>31,713</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	\$1,775,197	0.4952
Commercial	482,866	0.1347
Industrial	405,251	0.1130
Large Industrial	230,904	0.0644
Other Public Authority	84,684	0.0236
Sales for Resale	235,661	0.0657
Private Fire Protection	72,297	0.0202
Public Fire Protection	298,313	0.0832
Total	<u>\$3,585,172</u>	<u>1.0000</u>

FACTOR 15A. ALLOCATION OF ADMINISTRATIVE AND CASH WORKING CAPITAL

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

Customer Classification (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$4,914,998	0.4795
Commercial	1,396,576	0.1362
Industrial	1,326,427	0.1294
Large Industrial	768,921	0.0750
Other Public Authority	247,044	0.0241
Sales for Resale	773,443	0.0755
Private Fire Protection	164,947	0.0161
Public Fire Protection	658,215	0.0642
Total	<u>\$10,250,570</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	\$1,106,542	0.5225
Commercial	295,574	0.1396
Industrial	229,900	0.1085
Large Industrial	105,667	0.0499
Other Public Authority	51,733	0.0244
Sales for Resale	122,695	0.0579
Private Fire Protection	37,865	0.0179
Public Fire Protection	168,026	0.0793
Total	<u>\$2,118,002</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	\$34,925,863	0.3803
Commercial	14,165,363	0.1543
Industrial	16,065,173	0.1749
Large Industrial	8,216,482	0.0895
Other Public Authority	2,754,507	0.0300
Sales for Resale	9,700,226	0.1056
Private Fire Protection	988,130	0.0108
Public Fire Protection	5,014,421	0.0546
Total	<u>\$91,830,164</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	\$31,777,199	0.3816
Commercial	12,833,136	0.1541
Industrial	14,522,204	0.1744
Large Industrial	7,428,746	0.0892
Other Public Authority	2,493,357	0.0299
Sales for Resale	8,764,867	0.1052
Private Fire Protection	902,006	0.0108
Public Fire Protection	4,566,389	0.0548
Total	<u>\$83,287,904</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	\$10,675,937	0.4237
Commercial	3,690,216	0.1464
Industrial	3,918,486	0.1555
Large Industrial	2,101,780	0.0834
Other Public Authority	690,897	0.0274
Sales for Resale	2,341,459	0.0929
Private Fire Protection	324,792	0.0129
Public Fire Protection	1,456,188	0.0578
Total	<u>\$25,199,754</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Fire Protection	
									Private (10)	Public (11)
RATE BASE										
Organization	17	\$ 13,872	\$ 5,199	\$ 2,110	\$ 2,391	\$ 1,224	\$ 410	\$ 1,444	\$ 148	\$ 746
Franchises	17	0	0	0	0	0	0	0	0	0
Land & Ld Rights SS	2	1,414,424	481,611	227,864	301,555	161,244	45,262	191,513	1,273	4,102
Land & Ld Rights P	6	13,065	4,363	2,059	2,708	1,442	409	1,714	84	286
Land & Ld Rights WT	2	0	0	0	0	0	0	0	0	0
Land & Ld Rights TD	7	841,125	341,497	158,132	92,271	18,337	31,458	21,785	39,617	138,029
Land & Land Rights AG	15	8,112	4,017	1,093	917	522	191	533	164	675
Struct & Imp SS	2	1,795,492	611,365	289,254	382,799	204,686	57,458	243,110	1,616	5,207
Struct & Imp P	6	4,186,458	1,397,858	659,786	867,853	462,185	131,036	549,263	26,793	91,683
Struct & Imp Pump Boosters	6	0	0	0	0	0	0	0	0	0
Struct & Imp WT	2	19,885,159	6,770,897	3,203,499	4,239,516	2,266,908	636,325	2,692,450	17,897	57,667
Struct & Imp WT Nth Pit (ST	2	0	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 1	2	0	0	0	0	0	0	0	0	0
Struct & Imp WT Ctrl Pit 3	2	0	0	0	0	0	0	0	0	0
Struct & Imp WT Sth Pit (ST	2	0	0	0	0	0	0	0	0	0
Struct & Imp WT Meramec (ST	2	0	0	0	0	0	0	0	0	0
Struct & Imp TD	7	335,041	136,027	62,988	36,754	7,304	12,531	8,678	15,780	54,980
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0	0
Struct & Imp AG	15	27,373	13,555	3,687	3,093	1,763	646	1,798	553	2,277
Struct & Imp Offices	15	402,155	199,147	54,170	45,444	25,899	9,491	26,422	8,124	33,459
Gen Structures HVAC	15	0	0	0	0	0	0	0	0	0
Struct & Imp Leasehold	15	33	16	4	4	2	1	2	1	3
Struct & Imp Leasehold	15	0	0	0	0	0	0	0	0	0
Struct & Imp Store,Shop,Gar	15	159,555	79,012	21,492	18,030	10,275	3,765	10,483	3,223	13,275
Struct & Imp Misc	15	692,024	342,690	93,216	78,199	44,566	16,332	45,466	13,979	57,576
Collect & Impounding	1	0	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	685,568	233,436	110,445	146,163	78,155	21,938	92,826	617	1,988
Wells & Springs	2	66,177	22,533	10,661	14,109	7,544	2,118	8,960	60	192
Supply Mains	2	7,962,395	2,711,195	1,282,742	1,697,583	907,713	254,797	1,078,108	7,165	23,091
Power Generation Equip	6	19,285	6,439	3,039	3,998	2,129	604	2,530	123	422
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0	0	0	0
Pump Equip Electric	6	4,259,738	1,422,327	671,335	883,044	470,275	133,330	558,878	27,262	93,288
Pump Equip Elec Pre46 (STL)	6	0	0	0	0	0	0	0	0	0
Pump Equip Elec Post46 (STL)	6	0	0	0	0	0	0	0	0	0
Pump Equip Elec Boosters Po	6	0	0	0	0	0	0	0	0	0
Pump Equip Diesel	6	374,322	124,986	58,993	77,597	41,325	11,716	49,111	2,396	8,198
Pump Equip Diesel Stratman)	6	0	0	0	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	0	0	0	0	0	0	0	0	0
Pump Equip Hydraulic	6	0	0	0	0	0	0	0	0	0
Pump Equip Other	6	2,474	826	390	513	273	77	325	16	54
Pump Equip WT	6	38,781	12,949	6,112	8,039	4,281	1,214	5,088	248	849
Pump Equip TD	6	0	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	14,322,735	4,876,891	2,307,393	3,053,607	1,632,792	458,328	1,939,298	12,890	41,536

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Schedule C-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Private (10)	Public (11)	
WT Equip Non Media Ctrl 1 &	2	3,441	1,172	554	734	392	110	466	3	10	
WT Equip Filter Media	2	25,812	8,789	4,158	5,503	2,943	826	3,495	23	75	
Dist Reservoirs & Standpipe	5	608,526	182,740	83,612	97,364	77,648	18,552	65,903	18,864	65,843	
Elevated Tanks & Standpipes	5	281,548	84,549	38,685	45,048	35,926	7,658	30,492	8,728	30,463	
Ground Level Facilities	5	0	0	0	0	0	0	0	0	0	
TD Mains Not Classified by	7	(2,549,325)	(1,035,026)	(479,273)	(279,661)	(55,575)	(95,345)	(66,028)	(120,073)	(418,344)	
TD Mains 4" & Less	4	882,490	378,411	174,556	76,512	0	34,682	0	48,713	169,614	
TD Mains 6 to 8"	4	7,912,355	3,392,818	1,565,064	686,001	0	310,956	0	436,762	1,520,755	
TD Mains 10 to 16"	3	10,313,008	3,277,503	1,549,027	2,052,307	1,097,314	308,362	1,303,576	161,916	563,095	
TD Mains 18" & Grtr	3	3,646,739	1,158,934	547,740	725,701	388,013	109,038	480,948	57,254	199,112	
Fire Mains	8	0	0	0	0	0	0	0	0	0	
Services	10	2,816,475	2,331,196	273,761	20,560	1,127	27,038	3,943	158,849	0	
Meters Bronze Case	9	3,244,512	2,569,005	450,987	100,580	19,792	74,624	29,525	0	0	
Meters Plastic Case	9	64,175	50,814	8,920	1,989	391	1,476	584	0	0	
Meters Other	9	(806,853)	(638,867)	(112,153)	(25,012)	(4,922)	(18,558)	(7,342)	0	0	
Meters Other-Rem Rdr Unts	9	70,412	55,752	9,787	2,183	430	1,619	641	0	0	
Meter Installations	9	2,195,284	1,738,226	305,144	68,054	13,391	50,492	19,977	0	0	
Meter Installation Other	9	0	0	0	0	0	0	0	0	0	
Meter Vaults	9	223,426	176,908	31,056	6,926	1,363	5,139	2,033	0	0	
Hydrants	8	2,102,937	0	0	0	0	0	0	0	2,102,937	
Other P/E Intangible	17	65,376	24,863	10,088	11,434	5,851	1,961	6,904	706	3,570	
Other P/E WT Res Hand Equip	2	1,261,743	429,624	203,267	268,004	143,839	40,376	170,840	1,136	3,659	
Other P/E TD	7	0	0	0	0	0	0	0	0	0	
Other P/E CPS	15	356,612	176,594	48,036	40,297	22,966	8,416	23,429	7,204	29,670	
Office Furniture & Equip	15	(193,491)	(95,817)	(26,063)	(21,864)	(12,461)	(4,566)	(12,712)	(3,909)	(16,098)	
Comp & Periph Equip	15	329,674	163,254	44,407	37,253	21,231	7,780	21,660	6,659	27,429	
Computer Software	15	109,891	54,418	14,802	12,418	7,077	2,593	7,220	2,220	9,143	
Comp Software Personal	15	30,671	15,188	4,131	3,466	1,975	724	2,015	620	2,552	
Comp Software Customized	15	25,698	12,725	3,461	2,904	1,655	606	1,688	519	2,138	
Comp Software Other	15	0	0	0	0	0	0	0	0	0	
Data Handling Equipment	15	23,513	11,644	3,167	2,657	1,514	555	1,545	475	1,956	
Other Office Equipment	15	114,404	56,653	15,410	12,928	7,368	2,700	7,516	2,311	9,518	
Trans Equip Lt Duty Trks	15	184,190	91,211	24,810	20,814	11,862	4,347	12,101	3,721	15,325	
Trans Equip Hvy Duty Trks	15	43,340	21,462	5,838	4,897	2,791	1,023	2,847	875	3,606	
Trans Equip Autos	15	18,941	9,380	2,551	2,140	1,220	447	1,244	383	1,576	
Trans Equip Other	15	(238,175)	(117,944)	(32,082)	(26,914)	(15,338)	(5,621)	(15,648)	(4,811)	(19,816)	
Stores Equipment	15	130,076	64,414	17,521	14,699	8,377	3,070	8,546	2,628	10,822	
Tools, Shop, Garage Equip	15	638,377	316,124	85,989	72,137	41,111	15,066	41,941	12,895	53,113	
Tools, Shop, Garage Equip Oth	15	0	0	0	0	0	0	0	0	0	
Laboratory Equipment	2	250,944	85,447	40,427	53,501	28,608	8,030	33,978	226	728	
Laboratory Equip Other	2	17,062	5,810	2,749	3,638	1,945	546	2,310	15	49	
Power Operated Equipment	15	62,983	31,189	8,484	7,117	4,056	1,486	4,138	1,272	5,240	
Comm Equip Non-Telephone	15	36,997	18,321	4,983	4,181	2,383	873	2,431	747	3,078	
Remote Control & Instr	15	11,247	5,570	1,515	1,271	724	265	739	227	936	
Comm Equip Telephone	15	15,310	7,581	2,062	1,730	986	361	1,006	309	1,274	
Misc Equipment	15	73,614	36,453	9,916	8,318	4,741	1,737	4,836	1,487	6,125	
Other Tangible Property	17	0	0	0	0	0	0	0	0	0	
Total Utility Plant in Service		91,909,212	34,955,925	14,177,560	16,078,998	8,223,556	2,756,878	9,708,573	988,984	5,018,737	

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Schedule C-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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)	Large Industrial (7)	Public Authorities (8)	Sales for Resale (9)	Private (10)	Public (11)
Other Rate Base Items										
Add:										
Other Utility Plant Adjustments	17	0	0	0	0	0	0	0	0	0
Cash Working Capital	15A	199,000	95,421	27,104	25,751	14,925	4,796	15,025	3,204	12,776
Materials and Supplies	15	197,803	97,952	26,644	22,352	12,739	4,668	12,996	3,996	16,457
Prepayments	15	95,124	47,105	12,813	10,749	6,126	2,245	6,250	1,922	7,914
OPEB's Contributed to External Fund	16	593,715	310,216	82,883	64,418	29,628	14,487	34,376	10,627	47,082
Pension / OPEB Tracker	16	112,628	58,848	15,723	12,220	5,620	2,748	6,521	2,016	8,931
Regulatory Deferrals	17	128,650	48,926	19,851	22,501	11,514	3,860	13,585	1,389	7,024
Less:										
Accumulated Deferred ITC (3%)	17	(18,085)	(6,878)	(2,790)	(3,163)	(1,619)	(543)	(1,910)	(195)	(987)
Deferred Income Taxes	17	(9,551,218)	(3,632,328)	(1,473,753)	(1,870,508)	(854,834)	(286,537)	(1,008,609)	(103,153)	(521,497)
Pensions	16	(378,925)	(197,988)	(52,898)	(41,113)	(18,908)	(9,246)	(21,940)	(6,783)	(30,049)
Total Other Rate Base Elements		<u>(8,821,308)</u>	<u>(3,178,726)</u>	<u>(1,344,424)</u>	<u>(1,556,794)</u>	<u>(794,811)</u>	<u>(263,522)</u>	<u>(943,706)</u>	<u>(86,977)</u>	<u>(452,348)</u>
Total Original Cost Measure of Value		<u>\$ 83,287,904</u>	<u>\$ 31,777,199</u>	<u>\$ 12,833,136</u>	<u>\$ 14,522,204</u>	<u>\$ 7,428,748</u>	<u>\$ 2,493,357</u>	<u>\$ 8,784,867</u>	<u>\$ 902,006</u>	<u>\$ 4,566,389</u>

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Schedule C-SJO

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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.

Customer Classification (1)	5/8" Dollar Equivalents (2)	Allocation Factor (3)
Residential	29,430	0.7991
Commercial	5,167	0.1403
Industrial	1,154	0.0313
Large Industrial	226	0.0061
Other Public Authority	856	0.0232
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	<u>36,833</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH 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	16.540	22.556	1.36	9/30/1990
1991	16.389	24.628	1.50	7/20/1991
1992	15.936	21.983	1.38	6/30/1992
1993	15.958	21.619	1.35	6/15/1993
1994	14.665	22.291	1.52	8/25/1994
1995	14.525	22.125	1.52	7/12/1995
1996	15.116	19.378	1.28	7/18/1996
1997	15.018	20.865	1.39	7/16/1997
1998	15.018	20.912	1.39	8/24/1998
1999	16.047	21.888	1.36	7/30/1999
2000	15.185	21.096	1.39	8/16/2000
2001	14.232	19.574	1.38	8/6/2001
2002	15.117	22.027	1.46	7/31/2002
2003	14.994	22.510	1.50	8/8/2003
2004	14.889	19.653	1.32	7/27/2004
2005	15.003	21.333	1.42	7/21/2005
2006	16.891	23.463	1.39	5/25/2006
2007	18.057	23.952	1.33	7/17/2007
2008	17.892	22.588	1.26	8/19/2008

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

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

Description (1)	Restrictive Diameters Squared (2)	Quantity (3)	Relative Demand* (4)=(2)x(3)	Allocation Factor (5)
<u>PRIVATE FIRE PROTECTION</u>				
<u>Fire Lines</u>				
2 -inch	4.00	9	36	
3 -inch	9.00	1	9	
4 -inch	16.00	84	1,344	
6 -inch	36.00	160	5,760	
8 -inch	64.00	101	6,464	
10 -inch	100.00	18	1,800	
12 -inch	144.00	11	1,584	
Private Hydrants	20.25	57	1,160	
Total Private Fire Protection		<u>441.3</u>	<u>18,157</u>	<u>0.2233</u>
<u>PUBLIC FIRE PROTECTION</u>				
<u>Hydrant</u>	<u>Nozzle Sizes</u>			
4 1/2" Valve	2- 2-1/2" & 1- 4 1/2"	20.25	2,468	49,977
5 1/4" Valve	2- 2-1/2" & 1- 4 1/2"	26.50	19	504
5" Valve	2- 2-1/2" & 1- 4 1/2"	25.00	465	11,625
5 1/2" Valve	2- 2-1/2" & 1- 4 1/2"	26.50	4	106
6" Valve	2- 2-1/2" & 1- 4 1/2"	26.50	34	901
2" Valve	2- 2-1/2" & 1- 4 1/2"	4.00	1	4
2 1/4" Valve	2- 2-1/2" & 1- 4 1/2"	5.06	1	5
3" Valve	2- 2-1/2" & 1- 4 1/2"	9.00	1	9
3 1/4" Valve	2- 2-1/2" & 1- 4 1/2"	10.56	1	11
Total Public Fire Protection		<u>2,994</u>	<u>63,142</u>	<u>0.7767</u>
Total Fire Protection		<u>3,435</u>	<u>81,299</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. JOSEPH DISTRICT

CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	\$ 2,793,793	
(2) Meter Equivalents X 12	446,064	
(3) Cost per Bill - Meter related		\$ 6.26
(4) Cost Related to Services	784,046	
(5) Service Equivalents X 12	415,152	
(6) Cost per Bill - Services related		\$ 1.89
(7) Cost Related to Billing and Collecting	2,371,213	
(8) Number of Customers X 12	385,840	
(9) Cost per Bill - Billing and Collecting		\$ 6.15
(10) Total Customer Charge (3)+(6)+(9)		\$ 14.30

ST. LOUIS METRO DISTRICT

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)
Rate A - Res/Com/Ind/OPA	\$ 166,073,134	87.0%	\$ 136,795,310	88.2%	\$ 166,030,744	87.0%	\$ 29,235,434	21.4%
Rate B - Sales for Resale	2,550,447	1.3%	2,418,389	1.6%	2,545,425	1.3%	127,036	5.3%
Rate J - Manufacturing	6,970,577	3.7%	5,928,260	3.8%	6,877,224	3.6%	948,964	16.0%
Rate F - Private Fire	1,918,665	1.0%	2,070,724	1.3%	2,070,724	1.1%	-	0.0%
Rate E - Public Fire	13,301,990	7.0%	8,001,215	5.1%	13,290,207	7.0%	5,288,992	66.1%
Total Sales	190,814,813	<u>100.0%</u>	155,213,898	<u>100.0%</u>	190,814,324	<u>100.0%</u>	35,600,426	22.9%
Other Revenues*	5,309,208		4,361,115		5,309,208		948,093	21.7%
Total	<u>\$ 196,124,021</u>		<u>\$ 159,575,013</u>		<u>\$ 196,123,532</u>		<u>\$ 36,548,519</u>	22.9%

* Includes Rate G and H Contract Sales.

** Cost of Service includes a revenue contribution to the Brunswick, Parkville Water, Warren County Water, Warren County Sewer and Cedar Hill Sewer Districts.

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Schedule A - SLM

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA Rate A (4)	Sales for Resale Rate B (5)	Large Industrial Rate J (6)	Fire Protection	
						Rate F (7)	Rate E (8)
OPERATION AND MAINTENANCE EXPENSES							
SOURCE OF SUPPLY EXPENSES							
Super & Eng Oper SS	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor & Exp Oper SS - Labor	2	67,257	60,444	1,984	4,614	47	168
Labor & Exp Oper SS	2	219,304	197,089	8,469	15,044	154	548
Purchased Water	1	199,977	173,320	8,679	18,758	260	960
TOTAL SS EXPENSE - OPERATION		486,538	430,853	15,133	38,416	461	1,676
Misc Exp Oper SS	2	285,340	256,435	8,418	19,574	200	713
Misc Exp Oper SS	2	11	10	0	1	0	0
Rents Oper SS	2	91	82	3	6	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0
Struct & Improve Maint SS - Labor	2	237	213	7	16	0	1
Struct & Improve Maint SS	2	0	0	0	0	0	0
Collect & Impound Maint SS	2	0	0	0	0	0	0
Lake, River & Oth Maint SS - Labor	2	27,776	24,963	819	1,905	19	69
Lake, River & Oth Maint SS	2	0	0	0	0	0	0
Wells & Springs Maint SS - Labor	2	0	0	0	0	0	0
Wells & Springs Maint SS	2	0	0	0	0	0	0
Infil Gall & Tunnels Maint SS - Labor	2	0	0	0	0	0	0
Supply Mains Maint SS - Labor	2	0	0	0	0	0	0
Misc Plant Maint SS - Labor	2	338,743	304,428	9,993	23,238	237	847
Misc Plant Maint SS	2	56,111	50,427	1,655	3,849	39	140
TOTAL SS EXPENSE - MAINTENANCE		708,309	636,557	20,895	48,590	496	1,771
TOTAL SS EXPENSE		1,194,847	1,067,410	36,028	87,006	956	3,447
POWER AND PUMPING EXPENSES							
Super & Eng Oper P	6	11,273	10,024	327	761	37	124
Fuel for Power Prod	1	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod - Labor	6	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod	6	0	0	0	0	0	0
Purch Fuel/Power for Pump	1	6,246,615	5,413,941	208,637	585,932	8,121	29,984
Labor & Exp Oper Pump - Labor	6	1,069,866	951,325	31,026	72,216	3,531	11,769
Labor & Exp Oper Pump	6	0	0	0	0	0	0
Misc Exp Oper P	6	23,731	21,102	688	1,602	78	261
Rents Oper P	6	187	167	5	13	1	2
TOTAL PUMPING EXPENSE - OPERATION		7,351,672	6,396,558	240,684	660,524	11,767	42,139

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Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA			Fire Protection	
			Rate A (4)	Rate B (5)	Rate J (6)	Rate F (7)	Rate E (8)
Super & Eng Maint P	6	18,053	16,053	524	1,219	60	199
Struct & Improve Maint P - Labor	6	444,611	395,349	12,894	30,011	1,467	4,891
Power Prod Equip Maint P - Labor	6	89,021	79,157	2,582	6,009	294	979
Pump Equip Maint P - Labor	6	55,370	49,235	1,606	3,737	183	609
Pump Equip Maint P	6	1,354	1,204	39	91	4	15
TOTAL PUMPING EXPENSES - MAINTENANCE		608,409	540,997	17,644	41,068	2,008	6,692
TOTAL PUMPING EXPENSES		7,960,081	6,937,555	258,327	701,591	13,775	48,832
WATER TREATMENT							
Super & Eng Oper WT	2	99,529	89,447	2,936	6,828	70	249
Chemicals	1	9,415,122	8,160,086	314,465	883,138	12,240	45,193
Labor & Exp Oper WT - Labor	2	1,387,182	1,246,661	40,922	95,161	971	3,468
Labor & Exp Oper WT	2	147,815	132,841	4,361	10,140	103	370
Misc Exp Oper WT	2	116,190	104,420	3,428	7,971	81	290
Misc Exp Oper WT	1	445,209	385,863	14,870	41,761	579	2,137
Misc Exp Oper WT	2	32,484	29,193	958	2,228	23	81
Rents Oper WT	2	3,198	2,874	94	219	2	8
TOTAL WT EXPENSE - OPERATION		11,646,730	10,151,385	382,034	1,047,446	14,069	51,796
Super & Eng Maint WT	2	1,171,523	1,052,847	34,560	80,366	820	2,929
Struct & Improve Maint WT - Labor	2	2,765	2,485	82	190	2	7
Struct & Improve Maint WT	2	0	0	0	0	0	0
WT Equip Maint WT - Labor	2	250,905	225,488	7,402	17,212	176	627
WT Equip Maint WT	2	534,557	480,406	15,769	36,671	374	1,336
TOTAL WT EXPENSE - MAINTENANCE		1,959,750	1,761,227	57,813	134,439	1,372	4,899
TOTAL WT EXPENSE		13,606,480	11,912,613	439,846	1,181,885	15,441	56,695
TRANSMISSION AND DISTRIBUTION EXPENSES							
Super & Eng Oper TD	11	915,786	844,904	4,121	16,850	17,308	32,602
Storage Facility Exp - Labor	5	26,489	21,456	681	1,505	654	2,193
Storage Facility Exp	5	20	16	1	1	0	2
TD Lines Exp - Labor	7	1,159,297	1,058,206	6,840	21,911	16,578	55,762
TD Lines Exp	7	1,532,287	1,398,672	9,040	28,960	21,912	73,703
Meter Expense - Labor	9	521,428	502,500	0	14,809	4,119	0
Meter Expense	9	0	0	0	0	0	0
Customer Install Exp - Labor	10	455,792	428,353	0	729	26,709	0
Customer Install Exp	10	0	0	0	0	0	0
Misc Exp Oper TD - Labor	11	871,787	804,311	3,923	16,041	16,477	31,036
Misc Exp Oper TD	11	0	0	0	0	0	0
Misc Exp Oper TD	11	664,950	613,483	2,992	12,235	12,568	23,672
Rents Oper TD	11	5,501	5,076	25	101	104	196
TOTAL T & D EXPENSE OPERATION		6,153,337	5,676,977	27,623	113,142	116,430	219,166

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Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA		Sales for Resale		Fire Protection	
			Rate A (4)	Rate B (5)	Rate J (6)	Rate F (7)	Rate E (8)	
Super & Eng Maint TD	12	41,287	30,606	128	607	710	9,236	
Struct & Improve Maint TD - Labor	12	17,596	13,044	55	259	303	3,936	
Struct & Improve Maint TD	12	0	0	0	0	0	0	
Dist Res Stand Maint TD - Labor	5	43,760	35,446	1,125	2,486	1,081	3,623	
TD Main Maint TD - Labor	7	24,476	22,342	144	463	350	1,177	
TD Main Maint TD	7	1,242,582	1,134,229	7,331	23,485	17,769	59,768	
Fire Main Maint TD - Labor	8	88	0	0	0	0	88	
Fire Main Maint TD	8	0	0	0	0	0	0	
Services Maint TD - Labor	10	426,268	400,607	0	682	24,979	0	
Services Maint TD	10	0	0	0	0	0	0	
Meters Maint TD - Labor	9	492,675	474,791	0	13,992	3,892	0	
Meters Maint TD	9	0	0	0	0	0	0	
Hydrants Maint TD - Labor	8	559,197	0	0	0	0	559,197	
Hydrants Maint TD	8	0	0	0	0	0	0	
Misc Plant Maint TD - Labor	12	3,758,153	2,785,919	11,650	55,245	64,640	840,699	
Mat and Sup Maint TD	12	1,140,355	845,345	3,535	16,763	19,614	255,097	
Misc Maint TD	12	(75,237)	(55,773)	(233)	(1,106)	(1,294)	(16,831)	
Amort Def Maint TD	5	284,110	230,129	7,302	16,137	7,018	23,524	
Permits TD	12	69,546	51,555	216	1,022	1,196	15,557	
TOTAL T & D EXPENSE - MAINTENANCE		8,024,857	5,968,239	31,252	130,034	140,258	1,755,073	
TOTAL T & D EXPENSE		14,178,195	11,645,216	58,875	243,177	256,688	1,974,239	
CUSTOMER ACCOUNTS								
Supervision CA	13	28,691	28,324	0	14	353	0	
Meter Reading Exp CA - Labor	14	1,525,587	1,524,824	0	763	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	
Meter Reading Exp CA	14	0	0	0	0	0	0	
Cust Rec & Collection CA - Labor	13	687,949	679,143	0	344	8,462	0	
Cust Rec & Collection CA	13	1,902,616	1,878,263	0	951	23,402	0	
Uncollectible Accts	13	1,859,390	1,835,590	0	930	22,870	0	
Misc Cust Accts Exp CA - Labor	13	62	62	0	0	1	0	
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	
Misc Cust Accts Exp CA	13	59,496	58,734	0	30	732	0	
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	
TOTAL CUSTOMER ACCOUNTING EXPENSE		6,063,791	6,004,939	0	3,032	55,820	0	

SLM-4

Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA Rate A (4)	Sales for Resale Rate B (5)	Large Industrial Rate J (6)	Fire Protection	
						Rate F (7)	Rate E (8)
ADMINISTRATIVE AND GENERAL EXPENSES							
Salaries AG	15	3,868,946	3,396,548	35,981	99,432	46,427	290,558
Other Supplies & Exp AG	15	1,250	1,097	12	32	15	94
Other Supplies & Exp AG	15	1,229,432	1,079,318	11,434	31,596	14,753	92,330
Other Supplies & Exp AG	15	852,246	748,187	7,926	21,903	10,227	64,004
Mgmt Fees-Admin	15	16,356,721	14,359,565	152,118	420,368	196,281	1,228,390
Mgmt Fees-Customer Service	13	5,428,956	5,359,465	0	2,714	66,776	0
Mgmt Fees-Belleville Lab	2	674,590	606,254	19,900	46,277	472	1,686
Mgmt Fees- Employee	16	578,953	496,858	6,021	16,674	6,832	52,569
Outside Services AG	15	1,337,301	1,174,017	12,437	34,369	16,048	100,431
Outside Services AG	15	602,644	529,061	5,605	15,488	7,232	45,259
Ins Gen Liab Oper AG	15	2,298,910	2,018,213	21,380	59,082	27,587	172,648
Ins Work Comp AG	16	649,513	557,412	6,755	18,706	7,664	58,976
Ins Other Oper AG	15	710,683	623,909	6,609	18,265	8,528	53,372
Property Insurance	15	207,894	182,510	1,933	5,343	2,495	15,613
Injuries & Damages	16	12,162	10,437	126	350	144	1,104
Employee Pension & Benefits	16	6,790,066	5,827,235	70,617	195,554	80,123	616,538
Employee Pension & Benefits	16	4,386,737	3,764,698	45,622	126,338	51,763	398,316
Employee Pension & Benefits	16	1,057,385	907,447	10,997	30,453	12,477	96,011
Reg Commission Exp	19	462,436	402,458	6,197	16,879	4,671	32,232
Rents AG	15	229,809	201,750	2,137	5,906	2,758	17,259
Goodwill Advertising Exp	15	20,143	17,684	187	518	242	1,513
Misc Exp AG	15	774,597	680,019	7,204	19,907	9,295	58,172
Research & Development	15	0	0	0	0	0	0
TOTAL A & G OPERATIONS		48,531,374	42,944,141	431,197	1,186,153	572,809	3,397,074
General Plant Maint AG - Labor	15	0	0	0	0	0	0
Maint Exp ARO/Net Neg Sal AG	18	(569,065)	(490,079)	(7,398)	(20,088)	(5,861)	(45,639)
General Plant Maint AG	15	239,377	210,149	2,226	6,152	2,873	17,977
TOTAL A & G EXPENSE - MAINTENANCE		(329,688)	(279,930)	(5,172)	(13,936)	(2,989)	(27,662)
TOTAL A & G EXPENSE		48,201,686	42,664,211	426,026	1,172,217	569,820	3,369,412
Total Operation & Maintenance Expenses		91,205,079	80,231,944	1,219,103	3,388,907	912,500	5,452,625

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Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA Rate A (4)	Sales for Resale Rate B (5)	Large Industrial Rate J (6)	Fire Protection	
						Rate F (7)	Rate E (8)
DEPRECIATION EXPENSE							
Struct & Imp SS	2	151,092	135,786	4,457	10,365	106	378
Struct & Imp P	6	138,116	122,813	4,005	9,323	456	1,519
Struct & Imp Pumps (STL)	6	326,819	290,607	9,478	22,060	1,079	3,595
Struct & Imp Pump Boosters	6	222,603	197,939	6,455	15,026	735	2,449
Struct & Imp WT	2	290,111	260,723	8,558	19,902	203	725
Struct & Imp WT Nth Pit (ST)	2	334,498	300,613	9,868	22,947	234	836
Struct & Imp WT Ctrl Pit 1	2	100,832	90,618	2,975	6,917	71	252
Struct & Imp WT Ctrl Pit 3	2	793,492	713,111	23,408	54,434	555	1,984
Struct & Imp WT Sth Pit (ST)	2	148,470	133,430	4,380	10,185	104	371
Struct & Imp WT Meramec (ST)	2	351,830	316,190	10,379	24,136	248	880
Struct & Imp TD	7	125,446	114,507	740	2,371	1,794	6,034
Struct & Imp TD Spec Cross	7	5,721	5,222	34	108	82	275
Struct & Imp AG	15	61,228	53,752	569	1,574	735	4,598
Struct & Imp Offices	15	74,548	65,446	693	1,916	895	5,599
Gen Structures HVAC	15	4,638	4,072	43	119	56	348
Struct & Imp Leasehold	15	0	0	0	0	0	0
Struct & Imp Leasehold	15	47,445	41,852	441	1,219	569	3,563
Struct & Imp Store, Shop, Gar	15	14,537	12,762	135	374	174	1,092
Struct & Imp Misc	15	32,882	28,867	306	845	395	2,469
Collect & Impounding	1	0	0	0	0	0	0
Lake, River & Other intakes	2	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0
Infiltration Galleries & Tunnels	2	0	0	0	0	0	0
Supply Mains	2	12	11	0	1	0	0
Supply Mains Nth Pit (STL)	2	4,260	3,828	126	292	3	11
Supply Mains Ctrl Pit (STL)	2	69,622	62,569	2,054	4,776	49	174
Supply Mains Sth Pit (STL)	2	5,852	5,259	173	401	4	15
Supply Mains Meramec Pit (S)	2	22,598	20,309	667	1,550	16	56
Power Generation Equip	6	25,965	23,088	753	1,753	86	286
Power Generation Equip Othe	6	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0
Pump Equip Electric	6	153,272	136,289	4,445	10,346	506	1,686
Pump Equip Elec Pre46 (STL)	6	20,018	17,800	581	1,351	66	220
Pump Equip Elec Post46 (STL)	6	627,248	557,749	18,190	42,339	2,070	6,900
Pump Equip Elec Boosters Po	6	34,386	30,576	997	2,321	113	378
Pump Equip Diesel	6	0	0	0	0	0	0
Pump Equip Diesel Stratman	6	0	0	0	0	0	0
Pump Equip Diesel Ctrl Pit	6	43,747	38,900	1,269	2,953	144	481
Pump Equip Hydraulic	6	1,819	1,617	53	123	6	20
Pump Equip Other	6	2,449	2,178	71	165	8	27
Pump Equip WT	6	14,438	12,838	419	975	48	159
Pump Equip TD	6	0	0	0	0	0	0
WT Equip Non-Media	2	229,720	206,449	6,777	15,759	161	574

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Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA			Fire Protection	
			Rate A (4)	Rate B (5)	Rate J (6)	Rate F (7)	Rate E (8)
WT Equip Non-Med North (STL)	2	223,269	200,652	6,586	15,316	156	558
WT Equip Non Media Ctrl 1 &	2	65,390	58,766	1,929	4,486	46	163
WT Equip Non Media Ctrl 3 (2	652,622	586,511	19,252	44,770	457	1,632
WT Equip Non Media Sth (STL)	2	190,690	171,373	5,625	13,081	133	477
WT Equip Non Media Mer (STL)	2	312,437	280,787	9,217	21,433	219	781
WT Equip Filter Media	2	35,515	31,917	1,048	2,436	25	89
Dist Reservoirs & Standpipe	5	45,057	36,496	1,158	2,559	1,113	3,731
Elevated Tanks & Standpipes	5	71,820	58,174	1,846	4,079	1,774	5,947
Ground Level Facilities	5	241,257	195,418	6,200	13,703	5,959	19,976
Below Ground Facilities	5	375	304	10	21	9	31
TD Mains Not Classified by	7	530,777	484,494	3,132	10,032	7,590	25,530
TD Mains 4" & Less	4	6,775	6,268	0	45	106	356
TD Mains 6 to 8"	4	125,781	116,373	0	830	1,962	6,616
TD Mains 10 to 16"	3	197,118	170,586	5,598	13,010	1,813	6,111
TD Mains 18" & Grtr	3	118,124	102,224	3,355	7,796	1,087	3,662
TD Mains AC 4" (STL)	4	27,964	25,873	0	185	436	1,471
TD Mains CI <10" 1900-28	4	28,901	26,739	0	191	451	1,520
TD Mains CI <10" 1929-56	4	172,815	159,888	0	1,141	2,696	9,090
TD Mains CI <10" 1957-93	4	546,833	505,929	0	3,609	8,531	28,763
TD Mains CI 12" (STL)	3	140,896	121,932	4,001	9,299	1,296	4,368
TD Mains CI 16" (STL)	3	204,057	176,591	5,795	13,468	1,877	6,326
TD Mains DI 6-8" (STL)	4	3,003,080	2,778,449	0	19,820	46,848	157,962
TD Mains DI 12" (STL)	3	818,741	708,539	23,252	54,037	7,532	25,381
TD Mains DI 16" & >(STL)	3	1,259,687	1,090,133	35,775	83,139	11,589	39,050
TD Mains Galve 1" (STL)	4	398	368	0	3	6	21
TD Mains LJ 20" (STL)	3	46,995	40,670	1,335	3,102	432	1,457
TD Mains PL 6-8in (STL)	4	0	0	0	0	0	0
TD Mains PL 12in (STL)	3	0	0	0	0	0	0
Fire Mains	8	5,099	0	0	0	0	5,099
Services	10	170,597	160,327	0	273	9,997	0
Meters Bronze Case	9	177,068	170,640	0	5,029	1,399	0
Meters Plastic Case	9	2	2	0	0	0	0
Meters Other	9	789,586	760,924	0	22,424	6,238	0
Meters Other-Rem Rdr Units	9	85,910	82,791	0	2,440	679	0
Meter Installations	9	138,621	133,589	0	3,937	1,095	0
Meter Installation Other	9	220,140	212,149	0	6,252	1,739	0
Meter Vaults	9	791	762	0	22	6	0
Hydrants	8	755,006	0	0	0	0	755,006
Other P/E Intangible	17	10,299	8,865	134	363	106	831
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0
Other P/E CPS	15	48,128	42,252	448	1,237	578	3,614
Office Furniture & Equip	15	92,499	81,205	860	2,377	1,110	6,947
Comp & Periph Equip	15	1,654,391	1,452,390	15,386	42,518	19,853	124,245
Computer Software	15	1,898,337	1,666,550	17,655	48,787	22,780	142,565
Comp Software Personal	15	51,088	44,850	475	1,313	613	3,837

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Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA		Sales for Resale		Fire Protection	
			Rate A (4)	Rate B (5)	Rate J (6)	Rate F (7)	Rate E (8)	
Comp Software Other	15	0	0	0	0	0	0	0
Data Handling Equipment	15	1,396	1,226	13	36	17	105	
Other Office Equipment	15	16,154	14,182	150	415	194	1,213	
Trans Equip Lt Duty Trks	15	5,514	4,841	51	142	66	414	
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	
Trans Equip Autos	15	159,842	140,325	1,487	4,108	1,918	12,004	
Trans Equip Other	15	2,015	1,769	19	52	24	151	
Stores Equipment	15	7,776	6,827	72	200	93	584	
Tools, Shop, Garage Equip	15	110,757	97,234	1,030	2,846	1,329	8,318	
Tools, Shop, Garage Equip Oth	15	210,079	184,428	1,954	5,399	2,521	15,777	
Laboratory Equipment	2	176,498	158,619	5,207	12,108	124	441	
Laboratory Equip Other	2	41,828	37,591	1,234	2,869	29	105	
Power Operated Equipment	15	13,610	11,948	127	350	163	1,022	
Comm Equip Non-Telephone	15	73,900	64,877	687	1,899	887	5,550	
Remote Control & Instr	15	86,353	75,809	803	2,219	1,036	6,485	
Comm Equip Telephone	15	4,035	3,542	38	104	48	303	
Misc Equipment	15	73,632	64,642	685	1,892	884	5,530	
Other Tangible Property	17	163,709	140,921	2,128	5,763	1,686	13,211	
Total Depreciation Expense		20,791,748	17,969,102	309,254	807,889	193,123	1,512,380	

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Schedule B-SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA Rate A (4)	Sales for Resale Rate B (5)	Large Industrial Rate J (6)	Fire Protection	
						Rate F (7)	Rate E (8)
Amort-Other UP	18	79,905	68,814	1,039	2,821	823	6,408
Amort-Intangible Fin	2	205,843	184,991	6,072	14,121	144	515
Amort-Property Losses	2	0	0	0	0	0	0
Taxes Other Than Income							
Utility Reg Assessment Fee	19	1,334,526	1,161,438	17,883	48,710	13,479	93,016
Property Taxes	18	9,070,481	7,811,498	117,916	320,188	93,426	727,453
FUTA	16	21,562	18,505	224	621	254	1,958
FICA	16	1,342,617	1,152,234	13,963	38,667	15,843	121,910
SUTA	16	60,688	52,082	631	1,748	716	5,510
Other Taxes & Licenses	15	410,724	360,575	3,820	10,556	4,929	30,845
Gross Receipts Tax	19	0	0	0	0	0	0
Total Taxes, Other Than Income		12,240,598	10,556,332	154,437	420,490	128,647	980,692
Income Taxes	18	19,677,731	16,946,462	255,811	694,624	202,681	1,578,154
Utility Income Available for Return	18	49,735,786	42,832,459	646,565	1,755,673	512,279	3,988,810
Revenue Contribution	19	2,187,330	1,903,634	29,310	79,838	22,092	152,457
Total Cost of Service		198,124,021	170,693,738	2,621,591	7,164,363	1,972,288	13,672,042
Less: Other Water Revenues	19	2,407,852	2,095,554	32,265	87,887	24,319	167,827
- Contract Sales	19	2,901,356	2,525,050	38,878	105,899	29,304	202,225
Total Other Water Revenues		5,309,208	4,620,604	71,143	193,786	53,623	370,052
Total Cost of Service Related to Sales of Water		\$ 190,814,813	\$ 166,073,134	\$ 2,550,447	\$ 6,970,577	\$ 1,918,665	\$ 13,301,990

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Schedule B-SLM

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)
Rate A - Res/Com/Ind/OPA	113,604	0.8667
Rate B - Sales for Resale	4,380	0.0334
Rate J - Manufacturing	12,301	0.0938
Rate F - Private Fire	166	0.0013
Rate E - Public Fire	631	0.0048
Total	131,082	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 0.5263	Allocation Factor (4)	Weighted Factor (5)=(4)x 0.4737	
Rate A - Res/Com/Ind/OPA	0.8667	0.4561	0.9343	0.4426	0.8987
Rate B - Sales for Resale	0.0334	0.0176	0.0252	0.0119	0.0295
Rate J - Manufacturing	0.0938	0.0494	0.0405	0.0192	0.0686
Rate F - Private Fire	0.0013	0.0007			0.0007
Rate E - Public Fire	0.0048	0.0025			0.0025
Total	1.0000	0.5263	1.0000	0.4737	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
ST. LOUIS METRO 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)
Rate A - Res/Com/Ind/OPA	113,604	1.0	113,604	0.9343
Rate B - Sales for Resale	4,380	0.7	3,066	0.0252
Rate J - Manufacturing	12,301	0.4	4,920	0.0405
	<u>130,285</u>		<u>121,590</u>	<u>1.0000</u>

The weighting of the factors is based on the maximum day ratio of 1.90, based on a review of maximum day ratios experienced during the period 1999 through 2005 (see Schedule D).

	Maximum Day Ratio	Weight
Average Day	1.00	0.5263
Maximum Day Extra Capacity	0.90	0.4737
Total	<u>1.90</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)
		0.5068		0.4561		0.0371	
Rate A - Res/Com/Ind/OPA	0.8667	0.4393	0.9343	0.4261			0.8654
Rate B - Sales for Resale	0.0334	0.0169	0.0252	0.0115			0.0284
Rate J - Manufacturing	0.0938	0.0475	0.0405	0.0185			0.0660
Rate F - Private Fire	0.0013	0.0007			0.2299	0.0085	0.0092
Rate E - Public Fire	0.0048	0.0024			0.7701	0.0286	0.0310
Total	<u>1.0000</u>	<u>0.5068</u>	<u>1.0000</u>	<u>0.4561</u>	<u>1.0000</u>	<u>0.0371</u>	<u>1.0000</u>

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Schedule C - SLM

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 1.90 and the average daily system sendout for 2008 of 163.963 MGD. The system demand for fire protection is 20,000 Gallons per minute for 10 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	163,963,153	0.5068
Maximum Day Extra Capacity	<u>0.90</u>	<u>147,566,838</u>	<u>0.4561</u>
Subtotal	<u>1.90</u>	311,529,991	0.9629
Fire Protection		<u>12,000,000</u>	<u>0.0371</u>
Total		<u>323,529,991</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
ST. LOUIS METRO 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 0.3738	(5)	(6)=(5) X 0.5606	(7)	(8)=(7) X 0.0656	(9)=(4)+(6)+(8)
Rate A - Res/Com/Ind/OPA	4,733.5	0.9825	0.3672	0.9954	0.5580			0.9252
Rate B - Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Rate J - Manufacturing	51.3	0.0106	0.0040	0.0046	0.0026			0.0066
Rate F - Private Fire	6.9	0.0014	0.0005			0.2299	0.0151	0.0156
Rate E - Public Fire	26.3	0.0055	0.0021			0.7701	0.0505	0.0526
Total	4,818.0	1.0000	0.3738	1.0000	0.5606	1.0000	0.0656	1.0000

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

Schedule C-SLM

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 163.963 MGD. The system demand for fire protection is 20,000 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	113,863	0.3738
Maximum Hour Extra Capacity	1.50	170,795	0.5606
Subtotal	<u>2.50</u>	284,658	0.9344
Fire Protection		20,000	0.0656
Total		<u>304,658</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)
Rate A	4,733.5	3.5	16,567.3	0.9954
Rate B	0.0	2.5	0.0	0.0000
Rate J	51.3	1.5	76.9	0.0046
Total	<u>4,784.8</u>		<u>16,644.2</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
ST. LOUIS METRO 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 0.3579	(5)	(6)=(5) X 0.5368	(7)	(8)=(7) X 0.1053	(9)=(4)+(6)+(8)
Rate A - Res/Com/Ind/OPA	4,733.5	0.8667	0.3101	0.9312	0.4999			0.8100
Rate B - Sales for Resale	182.5	0.0334	0.0120	0.0256	0.0137			0.0257
Rate J - Manufacturing	512.5	0.0938	0.0336	0.0432	0.0232			0.0568
Rate F - Private Fire	6.9	0.0013	0.0005			0.2299	0.0242	0.0247
Rate E - Public Fire	26.3	0.0048	0.0017			0.7701	0.0811	0.0828
Total	5,461.7	1.0000	0.3579	1.0000	0.5368	1.0000	0.1053	1.0000

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

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MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 10 hour demand of fire flow, as related to total storage capacity.

$$\text{Fire Protection Weight} = \frac{20,000 \text{ GPM} \times 60 \text{ Min.} \times 10 \text{ Hrs.}}{113,972,000 \text{ Gallons}} = 0.1053$$

$$\text{General Service Weight} = 1.0000 - 0.1053 = 0.8947$$

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	0.3579
Extra Capacity Maximum Hour	1.50	60.00	0.5368
Total	2.50	100.00	0.8947

Customer Classification	Average Hourly Consumption Thousand Gal.	Maximum Hour Extra Capacity		Allocation Factor
		Factor*	1,000 Gallons Per Hour	
(1)	(2)	(3)	(4)=(2)x(3)	(5)
Rate A - Res/Com/Ind/OPA	4,733.5	3.5	16,567.3	0.9312
Rate B - Sales for Resale	182.5	2.5	456.3	0.0256
Rate J - Manufacturing	512.5	1.5	768.8	0.0432
	<u>5,428.5</u>		<u>17,792.4</u>	<u>1.0000</u>

* Ratio of maximum day to average day minus 1.0.

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 (3)=(2)X	Allocation Factor 3	Weighted Factor (5)=(4)X	Allocation Factor 4	Weighted Factor (7)=(6)X	
(1)	(2)	(3)=(2)X 0.7054	(4)	(5)=(4)X 0.2887	(6)	(7)=(6)X 0.0059	(8)=(3)+ (5)+(7)
Rate A - Res/Com/Ind/OPA	0.8987	0.6339	0.8654	0.2498	0.9252	0.0055	0.8892
Rate B - Sales for Resale	0.0295	0.0208	0.0284	0.0082	0.0000	0.0000	0.0290
Rate J - Manufacturing	0.0686	0.0484	0.0660	0.0191	0.0066	0.0000	0.0675
Rate F - Private Fire	0.0007	0.0005	0.0092	0.0027	0.0156	0.0001	0.0033
Rate E - Public Fire	0.0025	0.0018	0.0310	0.0089	0.0526	0.0003	0.0110
Total	1.0000	0.7054	1.0000	0.2887	1.0000	0.0059	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	44,355	0.7054
Associated with Maximum Day and Fire	18,150	0.2887
Associated with Maximum Hour	368	0.0059
Total	62,873	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.2077	(4)	(5)=(4)X 0.7923	(6)=(3)+(5)
Rate A - Res/Com/Ind/OPA	0.8654	0.1798	0.9252	0.7330	0.9128
Rate B - Sales for Resale	0.0284	0.0059	0.0000	0.0000	0.0059
Rate J - Manufacturing	0.0660	0.0137	0.0066	0.0052	0.0189
Rate F - Private Fire	0.0092	0.0019	0.0156	0.0124	0.0143
Rate E - Public Fire	0.0310	0.0064	0.0526	0.0417	0.0481
Total	1.0000	0.2077	1.0000	0.7923	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	5,053,497	0.2077
Distribution Mains	19,282,304	0.7923
Total	24,335,801	1.0000

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 Rate E.

<u>Customer Classification</u> (1)	<u>Allocation Factor</u> (3)
Rate E - Public Fire	<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)
Rate A - Res/Com/Ind/OPA	497,185	0.9637
Rate B - Sales for Resale	0	0.0000
Rate J - Manufacturing	14,661	0.0284
Rate F - Private Fire	4,075	0.0079
Rate E - Public Fire	<u>0</u>	<u>0.0000</u>
Total	<u><u>515,921</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO DISTRICT

BASIS FOR ALLOCATING METER COSTS TO CUSTOMER CLASSIFICATIONS

Meter Size	5/8" Dollar Equivalent	Rate A		Rate B		Rate J		Rate F		Total	
		Number of Meters	Weighting (4)=(2)X(3)	Number of Meters	Weighting (6)=(2)X(5)	Number of Meters	Weighting (8)=(2)X(7)	Number of Services	Weighting (14)=(2)X(11)	Number of Meters	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(13)	(14)=(2)X(11)	(15)	(16)
5/8	1.0	326,437	326,437	0	0	0	0	533	533	326,970	326,970
3/4	1.2	22,478	26,974	0	0	0	0	2,781	3,337	25,259	30,311
1	1.9	7,977	15,156	0	0	3	6	26	49	8,006	15,211
1-1/2	5.0	1,508	7,540	0	0	9	45	13	65	1,530	7,650
2	6.5	3,632	23,608	0	0	42	273	14	91	3,688	23,972
3	36.6	279	10,211	0	0	31	1,135		0	310	11,346
4	78.8	180	14,184	0	0	49	3,861		0	229	18,045
6	147.8	169	24,978	0	0	36	5,321		0	205	30,299
8	193.1	180	34,758	0	0	12	2,317		0	192	37,075
10	283.8	47	13,339	0	0	6	1,703		0	53	15,042
12	400.0	0	0	0	0	0	0		0	0	0
Total		<u>362,887</u>	<u>497,185</u>	<u>0</u>	<u>0</u>	<u>188</u>	<u>14,661</u>	<u>3,367</u>	<u>4,075</u>	<u>366,442</u>	<u>515,921</u>

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Schedule C - SLM

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)
Rate A - Res/Com/Ind/OPA	371,740	0.9398
Rate B - Sales for Resale	0	0.0000
Rate J - Manufacturing	624	0.0016
Rate F - Private Fire	<u>23,159</u>	<u>0.0586</u>
Total	<u><u>395,523</u></u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO DISTRICT

BASIS FOR ALLOCATING SERVICE COSTS TO CUSTOMER CLASSIFICATIONS

Service Size	3/4" Dollar Equivalent	Rate A		Rate B		Rate J		Rate F		Total	
		Number of Services	Weighting (4)=(2)X(3)	Number of Services	Weighting (6)=(2)X(5)	Number of Services	Weighting (8)=(2)X(7)	Number of Services	Weighting (14)=(2)X(11)	Number of Services	Weighting (16)
(1)	(2)	(3)	(4)=(2)X(3)	(5)	(6)=(2)X(5)	(7)	(8)=(2)X(7)	(13)	(14)=(2)X(11)	(15)	(16)
3/4	1.00	348,915	348,915	0	0	0	0	0	0	348,915	348,915
1	1.17	7,977	9,333	0	0	3	4	0	0	7,980	9,337
1-1/2	1.58	1,508	2,383	0	0	9	14	0	0	1,517	2,397
2	2.04	3,632	7,409	0	0	42	86	165	337	3,839	7,832
3	2.73	279	762	0	0	31	85	0	0	310	847
4	2.88	180	518	0	0	49	141	511	1,472	740	2,131
6	4.24	169	717	0	0	36	153	2,287	9,696	2,492	10,566
8	6.98	180	1,256	0	0	12	84	1,411	9,849	1,603	11,189
10	9.50	47	447	0	0	6	57	62	589	115	1,093
12 and above	12.16	0	0	0	0	0	0	100	1,216	100	1,216
Total		<u>362,887</u>	<u>371,740</u>	<u>0</u>	<u>0</u>	<u>188</u>	<u>624</u>	<u>4,536</u>	<u>23,159</u>	<u>367,611</u>	<u>395,523</u>

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Schedule C-SLM

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 (1)	Transmission & Distribution Operating Expenses (2)	Allocation Factor (3)
Rate A - Res/Com/Ind/OPA	\$ 3,409,204	0.9226
Rate B - Sales for Resale	16,562	0.0045
Rate J - Manufacturing	67,914	0.0184
Rate F - Private Fire	69,973	0.0189
Rate E - Public Fire	131,660	0.0356
Total	<u>3,695,313</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 (1)	Transmission & Distribution Maintenance Expenses (2)	Allocation Factor (3)
Rate A - Res/Com/Ind/OPA	\$ 2,067,415	0.7413
Rate B - Sales for Resale	8,600	0.0031
Rate J - Manufacturing	41,107	0.0147
Rate F - Private Fire	48,071	0.0172
Rate E - Public Fire	623,854	0.2237
Total	<u>\$2,789,047</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)
Rate A - Res/Com/Ind/OPA	362,887	0.9872
Rate B - Sales for Resale	0	0.0000
Rate J - Manufacturing	188	0.0005
Rate F - Private Fire	4,536	0.0123
Rate E - Public Fire	0	0.0000
 Total	 <u>367,611</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)
Rate A - Res/Com/Ind/OPA	362,887	0.9995
Rate B - Sales for Resale	0	0.0000
Rate J - Manufacturing	188	0.0005
	<u>363,075</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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 <u>(1)</u>	Operation & Maintenance Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A - Res/Com/Ind/OPA	\$23,434,523	0.8779
Rate B - Sales for Resale	248,425	0.0093
Rate J - Manufacturing	687,101	0.0257
Rate F - Private Fire	321,481	0.0120
Rate E - Public Fire	<u>2,004,940</u>	<u>0.0751</u>
Total	<u>\$26,696,470</u>	<u>1.0000</u>

FACTOR 15A. ALLOCATION OF CASH WORKING CAPITAL

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

Customer Classification <u>(1)</u>	Operation & Maintenance Expenses <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A - Res/Com/Ind/OPA	\$80,231,944	0.8796
Rate B - Sales for Resale	1,219,103	0.0134
Rate J - Manufacturing	3,388,907	0.0372
Rate F - Private Fire	912,500	0.0100
Rate E - Public Fire	<u>5,452,625</u>	<u>0.0598</u>
Total	<u>\$91,205,079</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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>
Rate A - Res/Com/Ind/OPA	\$17,559,503	0.8582
Rate B - Sales for Resale	212,310	0.0104
Rate J - Manufacturing	589,613	0.0288
Rate F - Private Fire	240,957	0.0118
Rate E - Public Fire	<u>1,857,042</u>	<u>0.0908</u>
Total	<u>\$20,459,426</u>	1.0000

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>
Rate A - Res/Com/Ind/OPA	\$535,259,273	0.8608
Rate B - Sales for Resale	8,089,692	0.0130
Rate J - Manufacturing	21,917,874	0.0352
Rate F - Private Fire	6,398,160	0.0103
Rate E - Public Fire	<u>50,200,405</u>	<u>0.0807</u>
Total	<u>\$621,865,404</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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>
Rate A - Res/Com/Ind/OPA	\$480,775,674	0.8612
Rate B - Sales for Resale	7,258,890	0.0130
Rate J - Manufacturing	19,680,517	0.0353
Rate F - Private Fire	5,741,590	0.0103
Rate E - Public Fire	44,745,195	0.0802
Total	<u>\$558,201,866</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>
Rate A - Res/Com/Ind/OPA	\$167,226,209	0.8703
Rate B - Sales for Resale	2,568,201	0.0134
Rate J - Manufacturing	7,018,936	0.0365
Rate F - Private Fire	1,932,047	0.0101
Rate E - Public Fire	13,394,336	0.0697
Total	<u>\$192,139,729</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA			Fire Protection	
			Rate A (4)	Rate B (5)	Rate J (6)	Rate F (7)	Rate E (8)
Rate Base							
Organization	17	\$ 203,475	\$ 175,152	\$ 2,645	\$ 7,162	\$ 2,096	\$ 16,420
Franchises	17	12,572	10,822	163	443	129	1,015
Land & Ld Rights SS	2	96,668	86,875	2,852	6,631	68	242
Land & Ld Rights P	6	285,782	254,117	8,288	19,290	943	3,144
Land & Ld Rights WT	2	1,869,492	1,680,112	55,150	128,247	1,309	4,674
Land & Ld Rights TD	7	4,304,114	3,928,796	25,394	81,348	61,549	207,028
Land & Land Rights AG	15	0	0	0	0	0	0
Struct & Imp SS	2	2,970,425	2,669,521	87,628	203,771	2,079	7,426
Struct & Imp P	6	1,724,030	1,533,008	49,997	116,372	5,689	18,964
Struct & Imp Pumps (STL)	6	2,428,385	2,159,320	70,423	163,916	8,014	26,712
Struct & Imp Pump Boosters	6	2,526,916	2,246,934	73,281	170,567	8,339	27,796
Struct & Imp WT	2	8,726,139	7,842,181	257,421	598,613	6,108	21,815
Struct & Imp WT Nth Pit (ST)	2	7,283,056	6,545,282	214,850	499,618	5,098	18,208
Struct & Imp WT Ctrl Pit 1	2	736,067	661,504	21,714	50,494	515	1,840
Struct & Imp WT Ctrl Pit 3	2	12,471,941	11,208,534	367,922	855,575	8,730	31,180
Struct & Imp WT Sth Pit (ST)	2	3,032,349	2,725,172	89,454	208,019	2,123	7,581
Struct & Imp WT Meramec (ST)	2	6,022,350	5,412,286	177,659	413,133	4,216	15,056
Struct & Imp TD	7	2,744,307	2,505,003	16,191	51,867	39,244	132,001
Struct & Imp TD Spec Cross	7	(96,970)	(88,514)	(572)	(1,833)	(1,387)	(4,664)
Struct & Imp AG	7	2,555,186	2,332,374	15,076	48,293	36,539	122,904
Struct & Imp Offices	15	2,894,101	2,540,731	26,915	74,378	34,729	217,347
Gen Structures HVAC	15	187,604	164,697	1,745	4,821	2,251	14,089
Struct & Imp Leasehold	15	55,548	48,766	517	1,428	667	4,172
Struct & Imp Leasehold	15	(149,065)	(130,864)	(1,386)	(3,831)	(1,789)	(11,195)
Struct & Imp Store, Shop, Gar	15	289,777	254,395	2,695	7,447	3,477	21,762
Struct & Imp Misc	15	1,140,362	1,001,124	10,605	29,307	13,684	85,641
Collect & Impounding	1	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0
Wells & Springs	2	0	0	0	0	0	0
Infiltration Galleries & Tunnels	2	0	0	0	0	0	0
Supply Mains	2	2,893	2,600	85	198	2	7
Supply Mains Nth Pit (STL)	2	70,009	62,917	2,065	4,803	49	175
Supply Mains Ctrl Pit (STL)	2	1,956,557	1,758,358	57,718	134,220	1,370	4,891
Supply Mains Sth Pit (STL)	2	(147)	(132)	(4)	(10)	(0)	(0)
Supply Mains Meramec Pit (S)	2	558,682	502,087	16,481	38,326	391	1,397
Power Generation Equip	2	1,179,516	1,060,031	34,796	80,915	826	2,949
Power Generation Equip Othe	6	0	0	0	0	0	0
Boiler Plant Equipment P	6	0	0	0	0	0	0
Pump Equip Steam	6	0	0	0	0	0	0
Pump Equip Electric	6	5,588,168	4,968,999	162,057	377,201	18,441	61,470
Pump Equip Elec Pre46 (STL)	6	803,597	714,559	23,304	54,243	2,652	8,640
Pump Equip Elec Post46 (STL)	6	13,184,036	11,723,244	382,337	889,922	43,507	145,024
Pump Equip Elec Boosters Po	6	(294,551)	(261,915)	(8,542)	(19,882)	(972)	(3,240)
Pump Equip Diesel	6	0	0	0	0	0	0
Pump Equip Diesel Stratman	6	60,383	53,693	1,751	4,076	199	664

SLM-29

Schedule C - SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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)	Res/Com/Ind/OPA		Sales for Resale Rate B (5)	Large Industrial Rate J (6)	Fire Protection	
			Rate A (4)				Rate F (7)	Rate E (8)
Pump Equip Diesel Ctrl Pit	6	467,875	416,034		13,568	31,582	1,544	5,147
Pump Equip Hydraulic	6	75,844	67,440		2,199	5,119	250	834
Pump Equip Other	6	83,179	73,963		2,412	5,615	274	915
Pump Equip WT	6	595,845	529,826		17,280	40,220	1,966	6,554
Pump Equip TD	6	(625)	(556)		(18)	(42)	(2)	(7)
WT Equip Non-Media	2	8,013,315	7,201,566		236,393	549,713	5,609	20,033
WT Equip Non-Med North (STL)	2	3,834,922	3,446,444		113,130	263,076	2,684	9,587
WT Equip Non Media Ctrl 1 &	2	12,755	11,463		376	875	9	32
WT Equip Non Media Ctrl 3 (2	12,686,224	11,401,109		374,244	870,275	8,880	31,716
WT Equip Non Media Sth (STL)	2	4,660,046	4,187,983		137,471	319,679	3,262	11,650
WT Equip Non Media Mer (STL)	2	6,354,553	5,710,836		187,459	435,922	4,448	15,886
WT Equip Filter Media	2	1,297,427	1,165,998		38,274	89,003	908	3,244
Dist Reservoirs & Standpipe	5	986,336	798,932		25,349	56,024	24,362	81,669
Elevated Tanks & Standpipes	5	1,869,142	1,514,005		48,037	106,167	46,168	154,765
Ground Level Facilities	5	4,098,489	3,319,776		105,331	232,794	101,233	339,355
Below Ground Facilities	5	14,326	11,604		368	814	354	1,186
TD Mains Not Classified by	7	31,531,948	28,782,362		186,038	595,954	450,907	1,516,687
TD Mains 4" & Less	4	422,592	390,982		0	2,789	6,592	22,228
TD Mains 6 to 8"	4	7,510,489	6,948,704		0	49,569	117,164	395,052
TD Mains 10 to 16"	3	11,882,185	10,282,843		337,454	784,224	109,316	368,348
TD Mains 18" & Grtr	3	7,145,175	6,183,435		202,923	471,582	65,736	221,500
TD Mains AC 4" (STL)	4	1,216,025	1,125,066		0	8,026	18,970	63,963
TD Mains CI <10" 1900-28	4	889,494	822,960		0	5,871	13,876	46,787
TD Mains CI <10" 1929-56	4	2,215,862	2,050,115		0	14,625	34,567	116,554
TD Mains CI <10" 1957-93	4	13,158,711	12,174,440		0	86,847	205,276	692,148
TD Mains CI 12" (STL)	3	5,204,437	4,503,920		147,806	343,493	47,881	161,338
TD Mains CI 16" (STL)	3	6,455,659	5,586,728		183,341	426,074	59,392	200,125
TD Mains DI 6-8" (STL)	4	165,307,373	152,942,381		0	1,091,029	2,578,795	8,695,168
TD Mains DI 12" (STL)	3	45,055,024	38,990,618		1,279,563	2,973,632	414,508	1,396,706
TD Mains DI 16" & >(STL)	3	68,648,275	59,408,218		1,949,611	4,530,786	631,564	2,128,097
TD Mains Galve 1" (STL)	4	(40,809)	(37,756)		0	(269)	(637)	(2,147)
TD Mains LJ 20" (STL)	3	1,864,907	1,613,891		52,963	123,084	17,157	57,812
TD Mains PL 6-8in (STL)	4	17,907,014	16,567,570		0	118,186	279,349	941,909
TD Mains PL 12in (STL)	3	1,436,456	1,243,109		40,795	94,806	13,215	44,530
TD Mains DI 4in (STL)	4	734,200	679,282		0	4,846	11,454	38,619
Fire Mains	8	271,930	0		0	0	0	271,930
Services	10	3,754,019	3,528,027		0	6,006	219,985	0
Meters Bronze Case	9	8,715,898	8,399,511		0	247,532	68,856	0
Meters Plastic Case	9	90	87		0	3	1	0
Meters Other	9	30,261,371	29,162,883		0	859,423	239,065	0
Meters Other-Rem Rdr Unts	9	2,129,901	2,052,585		0	60,489	16,826	0
Meter Installations	9	3,858,329	3,718,272		0	109,577	30,481	0
Meter Installation Other	9	6,009,831	5,791,674		0	170,679	47,478	0
Meter Vaults	9	36,446	35,123		0	1,035	288	0
Hydrants	8	29,759,767	0		0	0	0	29,759,767

SLM-30

Schedule C - SLM

MISSOURI-AMERICAN WATER COMPANY

ST. LOUIS METRO 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)	Res/Com/Ind/OPA		Sales for Resale		Fire Protection	
			Rate A (4)	Rate B (5)	Rate J (6)	Rate F (7)	Rate E (8)	
Other P/E Intangible	17	438,030	377,056	5,694	15,419	4,512	35,349	
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	
Other P/E TD	7	2,677	2,444	16	51	38	129	
Other P/E CPS	15	1,585,941	1,392,298	14,749	40,759	19,031	119,104	
Office Furniture & Equip	15	885,130	777,056	8,232	22,748	10,622	66,473	
Comp & Periph Equip	15	4,108,117	3,606,516	38,205	105,579	49,297	308,520	
Computer Software	15	1,839,560	1,614,950	17,108	47,277	22,075	138,151	
Comp Software Other	15	86,193	75,668	802	2,215	1,034	6,473	
Comp Software Personal	15	0	0	0	0	0	0	
Data Handling Equipment	15	12,308	10,806	114	316	148	924	
Other Office Equipment	15	75,705	66,461	704	1,946	908	5,685	
Trans Equip Lt Duty Trks	15	(17,465)	(15,333)	(162)	(449)	(210)	(1,312)	
Trans Equip Hvy Duty Trks	15	(243,476)	(213,747)	(2,264)	(6,257)	(2,922)	(18,285)	
Trans Equip Autos	15	1,677,219	1,472,430	15,598	43,105	20,127	125,959	
Trans Equip Other	15	346,566	304,250	3,223	8,907	4,159	26,027	
Stores Equipment	15	518,565	455,248	4,823	13,327	6,223	38,944	
Tools,Shop,Garage Equip	15	896,155	786,735	8,334	23,031	10,754	67,301	
Tools,Shop,Garage Equip Oth	15	1,477,871	1,297,423	13,744	37,981	17,734	110,988	
Laboratory Equipment	2	405,149	364,108	11,952	27,793	284	1,013	
Laboratory Equip Other	2	99,614	89,523	2,939	6,834	70	249	
Power Operated Equipment	15	198,026	173,847	1,842	5,089	2,376	14,872	
Comm Equip Non-Telephone	15	381,454	334,879	3,548	9,803	4,577	28,647	
Remote Control & Instr	15	1,219,931	1,070,978	11,345	31,352	14,639	91,617	
Comm Equip Telephone	15	55,181	48,444	513	1,418	662	4,144	
Misc Equipment	15	655,022	575,044	6,092	16,834	7,860	49,192	
Other Tangible Property	17	517,541	445,499	6,728	18,217	5,331	41,766	
Total Utility Plant in Service		623,037,023	536,267,803	8,104,923	21,959,115	6,410,227	50,294,954	
Other Rate Base Items								
Add:								
Other Utility Plant Adjustments	17	0	0	0	0	0	0	
Cash Working Capital	15A	12,825,000	11,280,870	171,855	477,090	128,250	766,935	
Materials and Supplies	15	3,013,124	2,645,222	28,022	77,437	36,157	226,286	
Prepayments	15	1,081,555	949,497	10,058	27,796	12,979	81,225	
OPEB's Contributed to External Fund	16	395,747	339,630	4,116	11,398	4,670	35,934	
Pension / OPEB Tracker	16	1,280,570	1,098,985	13,318	36,880	15,111	116,276	
Regulatory Deferrals	17	956,412	823,279	12,433	33,666	9,851	77,182	
Less: Accumulated Amortization	17	0	0	0	0	0	0	
Accumulated Deferred ITC (3%)	17	0	0	0	0	0	0	
Deferred Income Taxes	17	(80,078,689)	(68,931,735)	(1,041,023)	(2,818,770)	(824,810)	(6,462,350)	
Pensions	16	(4,308,876)	(3,697,877)	(44,812)	(124,096)	(50,845)	(391,246)	
Total Other Rate Base Elements		(64,835,157)	(55,492,129)	(846,033)	(2,278,599)	(668,638)	(5,549,759)	
Total Original Cost Measure of Value		\$ 558,201,866	\$ 480,775,674	\$ 7,258,890	\$ 19,680,517	\$ 5,741,590	\$ 44,745,195	

SLM-31

Schedule C -SLM

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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.

Customer Classification <u>(1)</u>	5/8" Dollar Equivalents <u>(2)</u>	Allocation Factor <u>(3)</u>
Rate A - Res/Com/Ind/OPA	497,185	0.9714
Rate B - Sales for Resale	0	0.0000
Rate J - Manufacturing	14,661	0.0286
Rate F - Private Fire	0	0.0000
	<hr/>	<hr/>
Total	<u>511,846</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO DISTRICT

FOR THE YEARS 1999-2008

Year	Average Daily Send out (MGD)	Maximum Daily Use		
		MGD	Ratio to Average	Highest Use Day
(1)	(2)	(3)	(4)	(5)
1999	176.034	337.657	1.92	NA
2000	167.103	276.090	1.65	NA
2001	173.067	294.010	1.70	NA
2002	175.226	330.780	1.89	NA
2003	167.899	322.790	1.92	8/23/2003
2004	171.808	268.970	1.57	7/22/2004
2005	185.871	333.620	1.79	6/25/2005
2006	181.038	319.290	1.76	8/5/2006
2007	188.414	352.250	1.87	8/12/2007
2008	163.963	273.580	1.67	7/21/2008

**MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO 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	165	660	
3 -inch	9.00	-	0	
4 -inch	16.00	511	8,176	
6 -inch	36.00	2,287	82,321	
8 -inch	64.00	1,411	90,304	
10 -inch	100.00	62	6,200	
12 -inch	144.00	96	13,824	
20 -inch	400.00	4	1,600	
Private Hydrants	18.06	-	0	
Total Rate F		4,536	203,085	0.2299
<u>PUBLIC FIRE PROTECTION</u>				
Hydrant	Nozzle Sizes			
4 1/4" Valve	2- 2-1/2" & 1- 4.5"	1,101	19,887	
4 1/2" Valve	2- 2-1/2" & 1- 4.5"	30,400	615,600	
6" Valve	2- 2-1/2" & 1- 4.5"	258	8,450	
6" Valve	2- 2-1/2"	2,789	34,863	
4 1/2" Valves	1- 2-	52	1,053	
5 1/4 Valves	1- 2-	14	371	
Total Rate E		34,614	680,224	0.7701
Total Fire Protection		39,150	883,309	1.0000

MISSOURI-AMERICAN WATER COMPANY
ST. LOUIS METRO DISTRICT

CALCULATION OF CUSTOMER CHARGE

(1) Cost Related to Meters	14,497,587	
(2) Meter Equivalents X 12	6,191,052	
(3) Cost per Bill - Meter related		\$ 2.34
(4) Cost Related to Services	6,317,946	
(5) Service Equivalents X 12	4,746,276	
(6) Cost per Bill - Services related		\$ 1.33
(7) Cost Related to Billing and Collecting	22,124,106	
(8) Number of Bills	1,698,034	
(9) Cost per Bill - Billing and Collecting		<u>\$ 13.03</u>
(10) Total Customer Charge (3)+(6)+(9)		\$ 16.70

WARREN COUNTY WATER OPERATIONS

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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	\$ 291,492	98.7%	\$ 230,791	98.7%	\$ 291,089	98.6%	\$ 60,298	26.1%
Commercial	<u>3,875</u>	1.3%	<u>3,077</u>	1.3%	<u>4,221</u>	1.4%	<u>1,144</u>	37.2%
Total Sales	295,367	<u>100.0%</u>	233,868	<u>100.0%</u>	295,310	<u>100.0%</u>	61,442	26.3%
Other Revenues	<u>1,892</u>		<u>1,817</u>		<u>1,892</u>		<u>75</u>	4.1%
Total	<u>\$ 297,259</u>		<u>\$ 235,685</u>		<u>\$ 297,202</u>		<u>\$ 61,517</u>	26.1%

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

MCM-1

Schedule A-MCW

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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	443	436	6	0	0	0	0	1
Purchased Water	1	0	0	0	0	0	0	0	0
TOTAL SS EXPENSE - OPERATION		443	436	6	0	0	0	0	1
Misc Exp Oper SS	2	6,198	6,104	81	0	0	0	0	13
Misc Exp Oper SS	2	0	0	0	0	0	0	0	0
Rents Oper SS	2	0	0	0	0	0	0	0	0
Super & Eng Maint SS	2	0	0	0	0	0	0	0	0
Struct & Improve Maint SS - 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	(1)	(1)	(0)	0	0	0	0	(0)
Misc Plant Maint SS	2	(1)	(1)	(0)	0	0	0	0	(0)
TOTAL SS EXPENSE - MAINTENANCE		6,196	6,102	81	0	0	0	0	13
TOTAL SS EXPENSE		6,639	6,539	86	0	0	0	0	14
POWER AND PUMPING EXPENSES									
Super & Eng Oper P	6	0	0	0	0	0	0	0	0
Fuel for Power Prod	1	0	0	0	0	0	0	0	0
Labor & Exp Oper Pwr Prod - 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	0	0	0	0	0	0	0	0
Labor & Exp Oper Pump - Labor	6	(9)	(9)	(0)	0	0	0	0	(0)
Labor & Exp Oper Pump	6	0	0	0	0	0	0	0	0
Expenses Transferred	6	0	0	0	0	0	0	0	0
Misc Exp Oper P	6	0	0	0	0	0	0	0	0
Rents Oper P	6	0	0	0	0	0	0	0	0
TOTAL PUMPING EXPENSE - OPERATION		(9)	(9)	(0)	0	0	0	0	(0)

WCW-2

Schedule B-WCW

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

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	0	0	0	0	0	0	0	0	
Pump Equip Maint P	6	0	0	0	0	0	0	0	0	
TOTAL PUMPING EXPENSES - MAINTENANCE		0	0	0	0	0	0	0	0	
TOTAL PUMPING EXPENSES		(9)	(9)	(0)	0	0	0	0	(0)	
WATER TREATMENT										
Super & Eng Oper WT	2	(5)	(5)	(0)	0	0	0	0	(0)	
Chemicals	1	2,180	2,129	39	0	0	0	0	11	
Labor & Exp Oper WT - Labor	2	0	0	0	0	0	0	0	0	
Labor & Exp Oper WT	2	2	2	0	0	0	0	0	0	
Misc Exp Oper WT	2	0	0	0	0	0	0	0	0	
Misc Exp Oper WT	1	0	0	0	0	0	0	0	0	
Misc Exp Oper WT	2	1	1	0	0	0	0	0	0	
Rents Oper WT	2	0	0	0	0	0	0	0	0	
TOTAL WT EXPENSE - OPERATION		2,178	2,127	39	0	0	0	0	11	
Super & Eng Maint WT	2	0	0	0	0	0	0	0	0	
Struct & Improve Maint WT - Labor	2	0	0	0	0	0	0	0	0	
	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	1	1	0	0	0	0	0	0	
TOTAL WT EXPENSE - MAINTENANCE		1	1	0	0	0	0	0	0	
TOTAL WT EXPENSE		2,179	2,128	39	0	0	0	0	11	
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	41,583	19,482	557	0	0	0	0	21,544	
TD Lines Exp	7	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0	0	
Customer Install Exp	10	0	0	0	0	0	0	0	0	
Misc Exp Oper TD - Labor	11	0	0	0	0	0	0	0	0	

WCV-3

Schedule B-WCW

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

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)
Misc Exp Oper TD	11	0	0	0	0	0	0	0	0
Misc Exp Oper TD	11	2,840	1,331	38	0	0	0	0	1,471
Rents Oper TD	11	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE OPERATION		44,423	20,812	595	0	0	0	0	23,015
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	0	0	0	0	0	0	0	0
TD Main Maint TD	7	0	0	0	0	0	0	0	0
Fire Main Maint TD - 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	1	0	0	0	0	0	0	1
Mat and Sup Maint TD	12	5,025	2,354	67	0	0	0	0	2,603
Misc Maint TD	12	0	0	0	0	0	0	0	0
Amort Def Maint TD	5	0	0	0	0	0	0	0	0
TOTAL T & D EXPENSE - MAINTENANCE		5,026	2,355	67	0	0	0	0	2,604
TOTAL T & D EXPENSE		49,449	23,167	663	0	0	0	0	25,619
CUSTOMER ACCOUNTS									
Supervision CA	13	0	0	0	0	0	0	0	0
Meter Reading Exp CA - Labor	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Meter Reading Exp CA	14	0	0	0	0	0	0	0	0
Cust Rec & Collection CA - Labor	13	626	623	3	0	0	0	0	0
Cust Rec & Collection CA	13	1,966	1,957	9	0	0	0	0	0
Uncollectible Accts	13	2,261	2,251	10	0	0	0	0	0
Misc Cust Accts Exp CA - Labor	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Misc Cust Accts Exp CA	13	0	0	0	0	0	0	0	0
Cust Serv & Info Exp CA	13	0	0	0	0	0	0	0	0
TOTAL CUSTOMER ACCOUNTING EXPENSE		4,853	4,831	22	0	0	0	0	0

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Schedule B-WCW

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

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	1,795	1,017	23	0	0	0	0	755
Other Supplies & Exp AG	15	1	1	0	0	0	0	0	0
Other Supplies & Exp AG	15	1,477	837	19	0	0	0	0	621
Other Supplies & Exp AG	15	262	149	3	0	0	0	0	110
Mgmt Fees-Admin	15	20,233	11,464	257	0	0	0	0	8,512
Mgmt Fees-Customer Service	13	6,716	6,685	31	0	0	0	0	0
Mgmt Fees-Belleville Lab	2	834	822	11	0	0	0	0	2
Mgmt Fees- Employee	16	716	344	9	0	0	0	0	363
Outside Services AG	15	943	534	12	0	0	0	0	397
Outside Services AG	15	259	147	3	0	0	0	0	109
Ins Gen Liab Oper AG	15	2,844	1,611	36	0	0	0	0	1,196
Ins Work Comp AG	16	1,121	538	15	0	0	0	0	568
Ins Other Oper AG	15	879	498	11	0	0	0	0	370
Property Insurance	15	0	0	0	0	0	0	0	0
Injuries & Damages	16	(11)	(5)	(0)	0	0	0	0	(6)
Employee Pension & Benefits	16	9,159	4,396	121	0	0	0	0	4,643
Employee Pension & Benefits	16	9,554	4,585	126	0	0	0	0	4,843
Employee Pension & Benefits	16	2,168	1,040	29	0	0	0	0	1,099
Reg Commision Exp	19	572	427	7	0	0	0	0	138
Rents AG	15	45	25	1	0	0	0	0	19
Goodwill Advertising Exp	15	5	3	0	0	0	0	0	2
Misc Exp AG	15	796	451	10	0	0	0	0	335
Research & Development	15	0	0	0	0	0	0	0	0
TOTAL A & G OPERATIONS		60,369	35,568	723	0	0	0	0	24,077
General Plant Maint AG - Labor	15	0	0	0	0	0	0	0	0
Maint Exp ARO/Net Neg Sal AG	18	(25)	(21)	(0)	0	0	0	0	(4)
General Plant Maint AG	15	288	163	4	0	0	0	0	121
TOTAL A & G EXPENSE - MAINTENANCE		263	142	3	0	0	0	0	117
TOTAL A & G EXPENSE		60,632	35,710	727	0	0	0	0	24,195
Total Operation & Maintenance Expenses		123,743	72,367	1,537	0	0	0	0	49,839

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Schedule B-WCW

MISSOURI-AMERICAN WATER COMPANY

WARREN COUNTY WATER OPERATIONS

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	102	100	1	0	0	0	0	0
Struct & Imp P	6	269	265	3	0	0	0	0	1
Struct & Imp WT	2	1,979	1,949	26	0	0	0	0	4
Struct & Imp TD	7	41	19	1	0	0	0	0	21
Struct & Imp TD Spec Cross	7	0	0	0	0	0	0	0	0
Struct & Imp AG	15	2	1	0	0	0	0	0	1
Struct & Imp Offices	15	0	0	0	0	0	0	0	0
Struct & Imp Store, Shop, Gar	15	0	0	0	0	0	0	0	0
Struct & Imp Misc	15	0	0	0	0	0	0	0	0
Collect & Impounding	1	0	0	0	0	0	0	0	0
Lake, River & Other Intakes	2	0	0	0	0	0	0	0	0
Wells & Springs	2	16,189	15,945	210	0	0	0	0	34
Infiltration Galleries & Tunnels	2	0	0	0	0	0	0	0	0
Supply Mains	2	0	0	0	0	0	0	0	0
Power Generation Equip Othe	6	0	0	0	0	0	0	0	0
Pump Equip Electric	6	2,857	2,814	37	0	0	0	0	6
Pump Equip Diesel	6	0	0	0	0	0	0	0	0
Pump Equip Other	6	0	0	0	0	0	0	0	0
WT Equip Non-Media	2	570	561	7	0	0	0	0	1
Dist Reservoirs & Standpipe	5	0	0	0	0	0	0	0	0
Elevated Tanks & Standpipes	5	188	155	4	0	0	0	0	28
Ground Level Facilities	5	0	0	0	0	0	0	0	0
TD Mains Not Classified by	7	1,694	794	23	0	0	0	0	878
TD Mains 4" & Less	4	663	311	9	0	0	0	0	344
TD Mains 6 to 8"	4	2,334	1,093	31	0	0	0	0	1,209
TD Mains 6 to 10"	4	98	46	1	0	0	0	0	51
TD Mains 10 to 16"	3	2	2	0	0	0	0	0	0
TD Mains 18" & Grtr	3	1	1	0	0	0	0	0	0
Fire Mains	8	0	0	0	0	0	0	0	0
Services	10	3,034	3,020	14	0	0	0	0	0
Meters Bronze Case	9	948	944	4	0	0	0	0	0
Meters Plastic Case	9	0	0	0	0	0	0	0	0
Meters Other	9	225	224	1	0	0	0	0	0
Meters Other-Rem Rdr Units	9	0	0	0	0	0	0	0	0
Meter Installations	9	986	982	4	0	0	0	0	0
Meter Installation Other	9	0	0	0	0	0	0	0	0
Meter Vaults	9	56	56	0	0	0	0	0	0
Hydrants	8	598	0	0	0	0	0	0	598
Other P/E Intangible	17	12	10	0	0	0	0	0	2
Other P/E WT Res Hand Equip	2	0	0	0	0	0	0	0	0
Other P/E TD	7	0	0	0	0	0	0	0	0
Other P/E CPS	15	39	22	0	0	0	0	0	16

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Schedule B-WCW

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS
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)
Office Furniture & Equip	15	8	5	0	0	0	0	0	3
Comp & Periph Equip	15	12,076	6,842	153	0	0	0	0	5,080
Computer Software	15	1,573	891	20	0	0	0	0	662
Comp Software Personal	15	30	17	0	0	0	0	0	13
Comp Software Other	15	0	0	0	0	0	0	0	0
Data Handling Equipment	15	0	0	0	0	0	0	0	0
Other Office Equipment	15	0	0	0	0	0	0	0	0
Trans Equip Lt Duty Trks	15	1	1	0	0	0	0	0	0
Trans Equip Hvy Duty Trks	15	0	0	0	0	0	0	0	0
Trans Equip Autos	15	10	6	0	0	0	0	0	4
Trans Equip Other	15	0	0	0	0	0	0	0	0
Stores Equipment	15	0	0	0	0	0	0	0	0
Tools,Shop,Garage Equip	15	420	238	5	0	0	0	0	177
Tools,Shop,Garage Equip Oth	15	0	0	0	0	0	0	0	0
Laboratory Equipment	2	0	0	0	0	0	0	0	0
Laboratory Equip Other	2	0	0	0	0	0	0	0	0
Power Operated Equipment	15	0	0	0	0	0	0	0	0
Comm Equip Non-Telephone	15	671	380	9	0	0	0	0	282
Remote Control & Instr	15	7	4	0	0	0	0	0	3
Comm Equip Telephone	15	1	1	0	0	0	0	0	0
Misc Equipment	15	257	146	3	0	0	0	0	108
Other Tangible Property	15	0	0	0	0	0	0	0	0
Total Depreciation Expense		47,941	37,843	570	0	0	0	0	9,528
Amort-Other UP	18	99	83	1	0	0	0	0	15
Amort-Intangible Fin	2	27	27	0	0	0	0	0	0
Amort-Property Losses	2	0	0	0	0	0	0	0	0
Taxes Other Than Income									
Utility Reg Assessment Fee	19	1,970	1,472	24	0	0	0	0	475
Property Taxes	18	45,910	38,528	542	0	0	0	0	6,841
FUTA	16	37	18	0	0	0	0	0	19
FICA	16	3,010	1,445	40	0	0	0	0	1,526
SUTA	16	115	55	2	0	0	0	0	58
Other Taxes & Licenses	15	508	288	6	0	0	0	0	214
Gross Receipts Tax	19	0	0	0	0	0	0	0	0
Total Taxes, Other Than Income		51,550	41,805	614	0	0	0	0	9,132
Income Taxes	18	45,758	38,400	540	0	0	0	0	6,818
Utility Income Available for Return	18	114,163	95,806	1,347	0	0	0	0	17,010
Revenue Contribution	19	(86,022)	(64,267)	(1,032)	0	0	0	0	(20,723)
Total Cost of Service		297,259	222,063	3,578	0	0	0	0	71,619

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Schedule B-WCW

MISSOURI-AMERICAN WATER COMPANY
 WARREN COUNTY WATER OPERATIONS
 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)
Less: Other Water Revenues	19	1,892	1,414	23	0	0	0	0	456
Total Other Water Revenues		<u>1,892</u>	<u>1,414</u>	<u>23</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>456</u>
Total Cost of Service Related to Sales of Water		<u>\$ 295,367</u>	<u>\$ 220,649</u>	<u>\$ 3,555</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,163</u>
Reallocation of Public Fire	20	0	70,843	320	0	0	0	0	(71,163)
Total		<u>\$ 295,367</u>	<u>\$ 291,492</u>	<u>\$ 3,875</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Schedule B-WCW

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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	75.4	0.9767
Commercial	1.4	0.0181
Industrial	0.0	0.0000
Other Public Authority	0.0	0.0000
Sales for Resale	0.0	0.0000
Private Fire Protection	0.0	0.0000
Public Fire Protection	0.4	0.0052
Total	77.2	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	0.9767	0.3907	0.9904	0.5942	0.9849
Commercial	0.0181	0.0072	0.0096	0.0058	0.0130
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0052	0.0021	0.0052	0.0031	0.0083
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
WARREN COUNTY WATER OPERATIONS**

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	75.4	1.5	113.1	0.9904
Commercial	1.4	0.8	1.1	0.0096
Industrial	0.0	0.5	0.0	0.0000
Other Public Authority	0.0	0.8	0.0	0.0000
Sales for Resale	0.0	0.6	0.0	0.0000
Total	76.8		114.2	1.0000

The weighting of the factors is based on the maximum day ratio of 1.50, based on a review of maximum day ratios experienced from 2005 to 2007.

	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
WARREN COUNTY WATER OPERATIONS**

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)
		0.3447		0.5172		0.1381	
Residential	0.9767	0.3367	0.9904	0.5122			0.8489
Commercial	0.0181	0.0062	0.0096	0.0050			0.0112
Industrial	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0052	0.0018			1.0000	0.1381	0.1399
Total	1.0000	0.3447	1.0000	0.5172	1.0000	0.1381	1.0000

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Schedule C-WCW

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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 2.5 and the average daily system sendout for 2008 of .089 MGD. The system demand for fire protection is 300 Gallons per minute for 2 hours.

	<u>Ratio</u>	<u>Rate of Flow, (GPD)</u>	<u>Weight</u>
Average Day	1.00	89,871	0.3447
Maximum Day Extra Capacity	<u>1.50</u>	<u>134,807</u>	<u>0.5172</u>
Subtotal	<u>2.50</u>	224,678	0.8619
Fire Protection		<u>36,000</u>	<u>0.1381</u>
Total		<u>260,678</u>	<u>1.0000</u>

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

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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 0.1071	(5)	(6)=(5) X 0.3748	(7)	(8)=(7) X 0.5181	(9)=(4)+(6)+(8)
Residential	3.1	0.9687	0.1037	0.9732	0.3648			0.4685
Commercial	0.1	0.0313	0.0034	0.0268	0.0100			0.0134
Industrial	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0	0.0000	0.0000			1.0000	0.5181	0.5181
Total	3.2	1.0000	0.1071	1.0000	0.3748	1.0000	0.5181	1.0000

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

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Schedule C-MCW

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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 3.5 and the average daily system sendout for 2008 of .089 MGD. The system demand for fire protection is 300 gallons per minute.

	Ratio	Rate of Flow, (GPM)	Weight
Average Hour	1.00	62	0.1071
Maximum Hour Extra Capacity	<u>3.50</u>	<u>217</u>	<u>0.3748</u>
Subtotal	<u>4.50</u>	279	0.4819
Fire Protection		<u>300</u>	<u>0.5181</u>
Total		<u>579</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	3.1	3.5	10.9	0.9732
Commercial	0.1	2.8	0.3	0.0268
Industrial	0.0	1.5	0.0	0.0000
Other Public Authority	0.0	2.8	0.0	0.0000
Sales for Resale	<u>0.0</u>	2.0	<u>0.0</u>	<u>0.0000</u>
Total	<u>3.2</u>		<u>11.2</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
WARREN COUNTY WATER OPERATIONS**

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.

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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 0.1886	(5)	(6)=(5) X 0.6601	(7)	(8)=(7) X 0.1513	(9)=(4)+(6)+(8)
Residential	3.1	0.9687	0.1827	0.9732	0.6424			0.8251
Commercial	0.1	0.0313	0.0059	0.0268	0.0177			0.0236
Industrial	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Other Public Authority	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Sales for Resale	0.0	0.0000	0.0000	0.0000	0.0000			0.0000
Private Fire Protection	0.0	0.0000	0.0000			0.0000	0.0000	0.0000
Public Fire Protection	0.0	0.0000	0.0000			1.0000	0.1513	0.1513
Total	3.2	1.0000	0.1886	1.0000	0.6601	1.0000	0.1513	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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MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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

FACTOR 5. ALLOCATION OF COSTS ASSOCIATED WITH STORAGE FACILITIES, cont.

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

$$\text{Fire Protection Weight} = \frac{300 \text{ GPM} \times 60 \text{ Min.} \times 2 \text{ Hrs.}}{238,000 \text{ Gallons}} = 0.1513$$

$$\text{General Service Weight} = 1.0000 - 0.1513 = 0.8487$$

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	22.22	0.1886
Extra Capacity Maximum Hour	<u>3.50</u>	<u>77.78</u>	<u>0.6601</u>
Total	<u><u>4.50</u></u>	<u><u>100.00</u></u>	<u><u>0.8487</u></u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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 (1)	Maximum Daily Consumption		Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor (8)=(3)+ (5)+(7)
	Allocation Factor 2 (2)	Weighted Factor (3)=(2)X 1.0000	Allocation Factor 3 (4)	Weighted Factor (5)=(4)X 0.0000	Allocation Factor 4 (6)	Weighted Factor (7)=(6)X 0.0000	
	Residential	0.9849	0.9849	0.8489	0.0000	0.4685	
Commercial	0.0130	0.0130	0.0112	0.0000	0.0134	0.0000	0.0130
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.0021	0.0021	0.1399	0.0000	0.5181	0.0000	0.0021
Total	<u>1.0000</u>	<u>1.0000</u>	<u>1.0000</u>	<u>0.0000</u>	<u>1.0000</u>	<u>0.0000</u>	<u>1.0000</u>

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

	Horsepower of Pumps	Weight
Associated with Maximum Day	30	1.0000
Associated with Maximum Day and Fire	0	0.0000
Associated with Maximum Hour	0	0.0000
Total	<u>30</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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

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

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

Customer Classification	Maximum Daily Consumption w/ Fire		Maximum Hourly Consumption		Allocation Factor
	Allocation Factor 3	Weighted Factor	Allocation Factor 4	Weighted Factor	
(1)	(2)	(3)=(2)X 0.0000	(4)	(5)=(4)X 1.0000	(6)=(3)+(5)
Residential	0.8489	0.0000	0.4685	0.4685	0.4685
Commercial	0.0112	0.0000	0.0134	0.0134	0.0134
Industrial	0.0000	0.0000	0.0000	0.0000	0.0000
Other Public Authority	0.0000	0.0000	0.0000	0.0000	0.0000
Sales for Resale	0.0000	0.0000	0.0000	0.0000	0.0000
Private Fire Protection	0.0000	0.0000	0.0000	0.0000	0.0000
Public Fire Protection	0.1399	0.0000	0.5181	0.5181	0.5181
Total	1.0000	0.0000	1.0000	1.0000	1.0000

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

	Total Footage of Mains	Weight
Transmission Mains	0	0.0000
Distribution Mains	60,073	1.0000
Total	60,073	1.0000

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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	446	0.9955
Commercial	2	0.0045
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire	0	0.0000
Total	<u>448</u>	<u><u>1.0000</u></u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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	425	425	2	2	0	0	0	0	0	0	427	427
3/4	1.3	0	0	0	0	0	0	0	0	0	0	0	0
1	1.7	10	17	0	0	0	0	0	0	0	0	10	17
1-1/2	3.5	0	0	0	0	0	0	0	0	0	0	0	0
2	4.3	1	4	0	0	0	0	0	0	0	0	1	4
3	19.0	0	0	0	0	0	0	0	0	0	0	0	0
4	29.3	0	0	0	0	0	0	0	0	0	0	0	0
6	48.4	0	0	0	0	0	0	0	0	0	0	0	0
8	112.9	0	0	0	0	0	0	0	0	0	0	0	0
Total		<u>436</u>	<u>446</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>438</u>	<u>448</u>

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**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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	439	0.9955
Commercial	2	0.0045
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
 Total	 <u>441</u>	 <u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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	425	425	2	2	0	0	0	0	0	0	0	0	427	427
1	1.17	10	12	0	0	0	0	0	0	0	0	0	0	10	12
1-1/2	1.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	2.04	1	2	0	0	0	0	0	0	0	0	0	0	1	2
3	2.73	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	2.88	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	4.24	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	6.98	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	9.50	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	12.16	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		436	439	2	2	0	0	0	0	0	0	0	0	438	441

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**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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	\$ 19,482	0.4685
Commercial	557	0.0134
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	21,544	0.5181
	<u>41,583</u>	<u>1.0000</u>
Total	<u>41,583</u>	<u>1.0000</u>

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

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

Customer Classification	Transmission & Distribution Maintenance Expenses	Factor 7 Allocation Factor
(1)	(2)	(3)
Residential	\$ -	0.4685
Commercial	-	0.0134
Industrial	-	0.0000
Other Public Authority	-	0.0000
Sales for Resale	-	0.0000
Private Fire Protection	-	0.0000
Public Fire Protection	-	0.5181
	<u>\$0</u>	<u>1.0000</u>
Total	<u>\$0</u>	<u>1.0000</u>

**MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS**

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	436	0.9954
Commercial	2	0.0046
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	0	0.0000
Total	<u>438</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	436	0.9954
Commercial	2	0.0046
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Total	<u>438</u>	<u>1.0000</u>

MISSOURI-AMERICAN WATER COMPANY
WARREN COUNTY WATER OPERATIONS

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	\$34,527	0.5666
Commercial	771	0.0127
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	25,633	0.4207
Total	\$60,931	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 (1)	Operation & Maintenance Expenses (2)	Allocation Factor (3)
Residential	\$72,367	0.5848
Commercial	1,537	0.0124
Industrial	0	0.0000
Other Public Authority	0	0.0000
Sales for Resale	0	0.0000
Private Fire Protection	0	0.0000
Public Fire Protection	49,839	0.4028
Total	\$123,743	1.0000