Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Joseph

Case No. WR-2010-XXXX Schedule CAS-14-SJO Page 6 of 9

			Present Pro	Forma Rates			Pro	posed Pro For	na Rates		
Line #		Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate Rate	Revenue	Change	Change
2	Other Water Uti										ł
3	Minimum Charge	<u>K</u>									
4	5/8" Monthly	0		\$8.95	\$0	0		\$15.00	\$0	\$0	0.00%
5	3/4" Monthly	0		11.46	0	0		19.20	0	0	0.00%
6	1" Monthly	0		16.24	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	0		28.25	0	0		47.32	0	0	0.00%
8	2" Monthly	132		42.65	5, 63 0	132		71.44	9,430	3,800	67.50%
9	3" Monthly	0		76.23	0	0		127.67	0	0	0.00%
10	4" Monthly	60		124.19	7,451	60		208.02	12,481	5,030	67.51%
11	6" Monthly	36		244.12	8,788	36		408.90	14,720	5,932	67.50%
12	8" Monthly	0		388,03	0	0		649.91	0	0	0.00%
13	10" Monthly			659.16	0	0		1,104.01	0	0	0.00%
14	12" Monthly			1,087.30	0	. 0		1,821.11	0	0	0.00%
15	•										1
16											i
17	Volumetric Charg	<u>les:</u>].
18	First Block		9,702	\$4.1374	40,141		9,702	\$3.9500	38,323	(1,818)	-4.53%
19	Second Block		150,636	3.2131	484,008		150,636	3.8000	572,416	88,408	18.27%
20	Third Block		204,654	2.6772	547,900	•	204,654	3.5000	716,289	168,389	30.73%
21	Fourth Block		409,707	1.8259	748,084		409,707	2.3000	942,327	194,243	25.97%
22	FAL's and Credit	S	28,354		5 8,566		28,354		73,319	14,753	25.19%
23	Reconcile to Boo	ıks	•		,	•			•	,	[
24											J
25											ļ
26	Property tax Sure	charge .	774,699	0.0000	0	•	774,699	0.0000	0	O	0.00%
27	· · · - p · · · · p · · · · · · · · · · · · · · · · · · ·		<u>: : :, ; : : : : : : : : : : : : : : : :</u>	,		•				•	******
28	Total	-	803,053	-	\$1,900,568	-	803,053	-	\$2,379,305	\$478,737	25.19%
29		•		=		•		=			
30											ſ
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Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-SJO

Distric	t: St. Joseph						<u> </u>		<u> </u>		Page 7 of 9
			Present Pro	Forma Rates_			Pro	posed Pro For	na Rates		
Line#	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Miscellaneous:										
	Minimum Charge:										
	5/8" Monthly	0		\$8 .95	\$ O	0		\$15.00	\$O	\$0	0.00%
	3/4" Monthly	0		11.46	0	0		19.20	0	0	0.00%
6	1" Monthly	0		16.24	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	0		28.25	0	0		47.32	0	0	0.00%
8	2" Monthly	0		42.65	0	0		71.44	0	0	0.00%
9	3" Monthly	0		76.23	Ç.	0		127.67	0	0	0.00%
10	4" Monthly	0		124.19	0	0		208.02	0	0	0.009
11	6" Monthly	0		244.12	0	0		408.90	0	0	0.009
12	8" Monthly	0		388.03	٥	D		649.91	0	0	0.009
13	10" Monthly	0		659.16	0	0		1,104.01	. 0	0	0.009
14	12" Monthly	0		1,087.30	0	0		1,821.11	0	0	0.009
15	-										
16											
17	Volumetric Charge	es:									
18	First Block	_	0	\$0,0000	0		0	\$0,0000	0	٥	0.009
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.009
20	Third Block		. 0	0.0000	. 0	•	٥	0.0000	0	. 0	0.009
21	Fourth Block		0	0.0000	0		0	0,0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s								0	0.00%
	Total	•	0	-	\$0		0	-	\$0	\$0	0.009
25		•		=				=			
26											
27											-

		•	rest rear	Operating Revenues at For the Test Year	Ended June 30, 2009			
Com	ouri Public Service Commis Dany: Missouri-American Wa ct: St. Joseph							WR-2010-XXX Ile CAS-14-SJ Page 8 of
			Presen	t Rates	Propose	d Rates		rage o ot
Line #	Connection Size	Number of	Annual	Total	Annual	Total	Dollar	Percentage
1 2	Private Fire Service:	Connections	Rate	Revenue	Rate	Revenue	Change	Change
3 4	Private Fire Hydrant	57	\$582.00	\$33,349	751,68	\$43,071	\$9,722	29.15
5 6	2"	9	83.40	751	107.76	970	219	29.16
7 8	3"	1	143.28	143	185.04	. 185	42	29.37
9 10	4"	84	227.40	19,102	293.64	24,666	5,564	29,13
11 12	6"	160	466,44	74,630	602.40	96,384	21,754	29.15
13 14	8"	101	802.44	81,046	1,036.32	104,668	23,622	29.15
15 16	10"	18	1,233.48	22,203	1,593.00	28,674	6,471	29.14
17 18 19	12"	11	1,758.84	19,347	2,271.48	24,986	5,639	29.15
20 21	FAL's and Credits		•	22		28	6	28.79
22 23 24	Total	441	<u>-</u>	\$250,593	- =	\$323,632	\$73,039	29.15
25 26 27	Public Fire Protection:							
28 29	Public Fire Hydrants	3,063	0.00 _	0	0.00	0	0	0.00
30 31 32								
33 34								
35 36								
37 38 39								
39 40		_		Operating Revenues at				

For the Test Year Ended June 30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-14-SJO Page 9 of 9

District: St. Joseph

			Present Pro	Forma Rates			Pro	posed Pro For	ma Rates		
Line# 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Nestle Purina -		(552								
3	Minimum Charge:										
4	5/8" Monthly	0		\$8.95	\$0	0		\$15,00	\$0	\$0	0.00%
5	3/4" Monthly	0		\$11.46	0	0		\$19.20	0	0	0.00%
6	1" Monthly	9.00		\$16.24	146	9		\$27.21	245	99	67.819
7	1-1/2" Monthly	0		\$28.25	0	0		\$47,32	0	0	0,00%
8	2" Monthly	0		\$42.65	0	0		\$71.44	0	0	0.00%
9	3" Monthly	0		\$76.23	0	0		\$127.67	0	0	0.00%
10	4" Monthly	27		\$124.19	3,353	27		\$208.02	5,617	2,264	67,529
	6" Monthly	0		\$244.12	0	0		\$408.90	0	0	0.00%
12	8" Monthly	0		\$388.03	0	0		\$649.91	0	0	0.00%
15											
16											
17	Volumetric Charge	<u>es:</u>									
18	First Block		908	\$ 6.0 650	5,506		908	\$3.9500	3,586	(1,920)	-34.879
19	Second Block		17,161	\$3.3975	58,305		1 7,161	\$3.8000	65,212	6,907	11.859
20	Third Block		27,100	\$2.0493	55,536		27,100	\$3.5000	94,850	39,314	70.79%
21	Fourth Block		77,792	\$1.6741	130,232		77,792	\$3.1500	245,045	114,813	88,169
22	Fifth Block		19,525	0.8342	16,288		19,525	\$2.3000	44,907	28,619	175,719
23	FAL's and Credits	•	0	,		•	0		. 0	0	0.009
24	Reconcile to Book	S	0				0				
25										+	
26			440 400	0.0000	205 007		440.400	0.0000	450.000	457.700	70.040
27			142,486	0.0000	265,867		142,486	0.0000	453,600	187,733	70.619
28 29	Tetal		142 406	-	\$260,200	•	140 400	_	\$450 463	£100.00€	70 570
	Total		142,486	_=	\$269,366		142,486	=	\$459,462	<u>\$190,096</u>	70.57%
30											

	For the	Revenue Requirement Summary Test Year Ended June 30, 2009		
Missouri Public Servi Company: Missouri-A District: St. Louis	ce Commission merican Water Company			Case No. WR-2010-XXXX Schedule CAS-2-SLM Page 1 of 1
Line No. 1				
3 4	Description	Schedule	Amount	,
5 6	Rate Base	CAS-3-SLM	\$558,201,866	
7 8	Operating Income at Present Rates	CAS-8-SLM	28,773,642	
9· 10	Earned Rate of return		5.15%	
11				
12 13	Requested Rate of Return	Chao Testimony	8.91%	
14	Required Operating Income		49,735,786	
15 16	Operating Income Deficency		20,962,144	
17 18	Gross Revenue Conversion Factor		1.63920	
19				,
20 21	Revenue Deficiency		34,361,146	
22	Adjusted Operating Revenues	CAS-8-SLM	159,575,013	•
23 24	Total Revenue Requirement		\$193,936,159	
25 26				
27	•			
28	Gross Revenue Conversion Factor			
29 ·		000.000		
30	Uncollectibles 0.98370%	9.837	•	·
31	PSC Assessment 0.00000%	0.000		
32		990.163		
33	State Income Taxes 5.21327%	51.620		
34		<u>328.490</u>		
35		389.947		
36	Net Amount	610.053		
37	Onturning France	4 63000		
38	Conversion Factor	1.63920		
39				
40				

			Rate Base Summary			
	· · · · · · · · · · · · · · · · · · ·		Test Year Ended June 30,	2009		· · · · · · · · · · · · · · · · · · ·
	olic Service Commission issouri-American Water Company Louis					Case No. WR-2010-XXXX Schedule CAS-3-SLM Page 1 of 1
Line #						
1			•	•	e .	•
2 3 <u>Rat</u>	te Base Component	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base	
	Plant in Service	CAS-4-SLM	\$1,038,386,879	\$61,804,509	\$1, 100,191,388	
	nulated Provision for Depreciation	CAS-5-SLM	(275,269,988)	(17,111,441)	(292,381,429)	
	nulated Amortization	W/P's	0	0	0	
	Plant Acquisition Adjustments	W/P's	0	O	0	
	ility Plant		763,116,891	44,693,068	807,809,959	
16 Less: 17 Custr 18 Contr 19 Accu 20 Defe: 21 Pens	tomer Advances tributions in Aid of Construction amulated Deferred ITC (3%) arred Income Taxes sion Liability	CAS-6-SLM CAS-6-SLM W/P's W/P's	59,970,905 123,875,275 0 74,344,307 4,312,939	(4,166,967) 5,093,723 0 5,734,382 (4,063)	55,803,938 128,968,998 0 80,078,689 4,308,876	
23 24 Sul 25 26 27 Add:	btotal		262,503,426	6,657,075	269,160,501	
28 Cash 29 Mate 30 Prep 31 OPE 32 Pens	n Working Capital erials and Supplies eayments B's Contributed to External Fund sion/OPEB Tracker ulatory Deferrals	CAS-7-SLM W/P's W/P's W/P's W/P's W/P's	12,825,000 3,013,124 1,081,555 474,977 1,408,056 1,264,932	0 0 0 (79,230) (127,486) (308,520)	12,825,000 3,013,124 1,081,555 395,747 1,280,570 956,412	
35 Sul 36	btotal		20,067,644	(515,236)	19,552,408	
36 37 Total C 38 39 40	Original Cost Rate Base		\$520,681,109	\$37,520,757	\$558,201,866	

,			Utility Plant in Service the Test Year Ended June			
Missou	ri Public Ser	rvice Commission	ne rest rear Ended June	30, 2009	<u> </u>	Case No. WR-2010-XXX
		i-American Water Company				Schedule CAS-4-SLI
District	: St. Louis	- Canadioan Company				Page 1 of
						
Line #			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$22,997	\$ 155,471	\$178,468	
4	302	Franchise & Consents	12,572	0	12,572	
5	303	Miscellaneous Intangible Plant Studies	<u>571,987</u>	1,954,445	2,526,433	
6		Subtotal	607,557	2,109,916	2,717,474	
7		Source of Supply Plant	·		-	
8	310	Land & Land Rights	96,668	0	96,668	•
9	311	Structures & Improvements	6,167,032	0	6,167,032	·
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	0	0	0	
12	314	Wells & Springs	0	0	0	
13	316	Supply Mains	5,950,265	0	5,950,265	
14		Subtotal	12,213,964	. 0	12,213,964	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	285,782	0	285,782	
17	321	Pumping Structures & Improvements	10,659,503	0	10,659,503	
18	322	Boiler Plant Equipment	0	0	0	
19 .	323	Force Mains	1,291,786	0	1,291,786	
20	324	Steam Pumping Equipment	0	Ō	0	
21	325	Electric Pumping Equipment	36,459,567	Ö	36,459,567	
22	326	Diesel Pumping Equipment	1.910.353	o .	1,910,353	
23	327	Pump Equip Hydraulic	79,415	o o	79,415	
24	328	Other Pumping Equipment	737,419	ŏ	737,419	
25	020	Subtotal	51,423,825		51,423,825	
26		Treatment Plant	47,120,000		01,120,020	
27	330	Water Treatment Land & land Rights	1,869,492	0	1,869,492	
28	331	Water Treatment Structures & Improvements	54,233,927	6,222,099	60,456,026	
29	332	Water Treatment Equipment	59,281,201	1,818,387	61,099,588	•
30	332.4	Water Treatment Equipment - Filter Plant	1,296,153	0	1,296,153	
31	302.4	Subtotal	116,680,772	8,040,486	124,721,259	
32		Transmission & Distribution Plant	110,000,172	0,040,400	124,121,209	
33	340	Transmission & Distribution Land	4,316,764	(12,651)	4,304,113	
34	341	Transmission & Distribution Structures & Improvements	6,125,249	4,096	6,129,345	
35	342	Distribution Reservoirs & Standpipes	14,081,597	144,980	14,226,578	
36	343	Transmission & Distribution Mains Conv	17,041,274	. 33,334,413	50,375,687	
37	343.1	Transmission & Distribution Mains Conv	4,416,130	. 33,334,413 O	4,416,130	
38	343.1 343.2	Transmission & Distribution Mains < 4 Transmission & Distribution Mains 6" - 8"			• • • • • •	
	343.2 343.3	Transmission & Distribution Mains > 10"	393,542,186	963,123	394,505,309	,
39	343.3		<u>266,340,003</u>	191,641	<u>266,531,644</u>	•
40		Subtotal Subtotal	705,863,203	34,625,603	740,488,806	

				Utility Plant in Servic			
		<u> </u>	For the	ne Test Year Ended June	30, 2009		2 157 2242 444
Compa		rvice Commission i-American Water Company					Case No. WR-2010-XXXX Schedule CAS-4-SLM Page 2 of 2
Line#							
				Per Books	Pro Forma	Pro Forma	•
1 1	Acct No	Account Description		<u>06/30/09</u>	<u>Adjustments</u>	<u>ueis</u>	•
2		Transmission & Distribution Plant	Bal Fwd	705,863,203	34,625,603	740,488,806	
3	344	Fire mains		318,709	0	318,709	
4	345	Services		6,476,692	233, 90 8	6,710,600	
5	346.1	Meters - Bronze Case		6,530,243	6,367,240	12,897,482	
6	346.2	Meters - Plastic Case		95	0	95	
7	346.3	Meters - Not Class By Type		41,140,259	0	41,140,259	
8	347	Meter Installation		16,843,265	0	16,843,265	
9	348	Hydrants		47,398,437	915,141	48,313,578	
10	349	Other Transmission & Distribution Plant		0	0	0	
11		Subtotal		824,570,904	42,141,891	866,712,795	
12		General Plant					
13	389	General Land & Land Rights		0	0	0	
14	390	Stores Shops Equipment Structures		2,879,656	78,983	2,958,639	
15	390.1	Office Structures		3,559,585	0	3,559,585	
16	390	General Structures - HVAC		199,918	· 0	199,918	
17	390.3	Miscellaneous Structures		1,487,858	0	1,487,858	
18	391	Office Furniture and Equipment		1,358,090	259.016	1,617,106	
19	391.2	Computers & Peripheral Equipment		3,890,740	2,122,827	6,013,567	
20	391.25	Computer Software		2,497,908	5,088,760	7,586,668	
21	391,26	Personal Computer Software	•	108,590	95,588	204,178	
22	391.3	Other Office Equipment		183,584	0	183,584	
23	392.11	Transportation Equipment - Light Trucks		115,803	14,246	130,049	
24	392.12	Transportation Equipment - Heavy Trucks		3,644,217	0	3,644,217	
25	392.2	Transportation Equipment - Cars		787,706	1,321,009	2,108,715	
26	392.3	Transportation Equipment - Other		353,480	9	353,480	
27	393	Stores Equipment		209,028	Õ	209,028	
28	394	Tools, Shop, & Garage Equipment		5,276,440	255,215	5,531,656	•
29	395	Laboratory Equipment		1,446,827	0	1,446,827	/
30	396	Power Operated Equipemnt		913,426	ŏ	913,426	
31	397	Communication Equipment (non telephone)		2,148,868	239,393	2,388,262	
32	397.2	Telephone Equipment		· 80,652	28,397	109,049	
33	398	Miscellaneous Equipment		867,796	8,780	876,576	
34	399	Other Tangable Property		879,685	0,700	879,685	
35	000	Subtotal		32,889,856	9,512,215	42,402,071	
36		Cubiciai		32,009,000	9,512,215	42,402,07	
37		Total Plant in Service		##########	\$61,804,509	********	
38		1000 Light III Odi Ated		TANKITI TANKITAN	\$01,004,309	***************************************	
38		•					
				*			
40							

Accumulated Depreciation and Amortization For the Test Year Ended June 30, 2009

Missouri Public Service Commission

Company: Missouri-American Water Company District: St. Louis Case No. WR-2010-XXXX Schedule CAS-5-SLM Page 1 of 2

Diatrict.	OL LOUIS		 			ragero
Line#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	06/30/09	<u>Adjustments</u>	<u>Reserve</u>	
2		Intangible Plant	•	•		
3	30 1	Organization	(\$25,007)	(\$0)	(\$25,007)	
4	302	Franchise & Consents	0	0	0	
5	303	Miscellaneous Intangible Plant Studies	306,586	195,875	502,461	
6		Subtotal	281,579	195,875	477,454	
7		Source of Supply Plant				
8	310	Land & Land Rights	0	0	0	
9	311	Structures & Improvements	3,083,288	113,319	3,196,607	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	0	0	0	
12	314	Wells & Springs	0	0	G	
13	316	Supply Mains	3, <u>290,858</u>	71,402_	3,362,270	
14		Subtotal	6,374,156	184,721	6,558,877	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	3,841,866	138,306	3,980,172	
18	322	Boiler Plant Equipment	0	0	O	
19	323	Force Mains	92,893	19,377	112,270	
20	324	Steam Pumping Equipment	0	0	0	
21	325	Electric Pumping Equipment	16,511,108	667,209	17,178,317	
22	326	Diesel Pumping Equipment	1,347,136	34,959	1,382,095	•
23	327	Pump Equip Hydraulic	2,118	1,453	3,571	
24	328	Other Pumping Equipment	45,524	13,496	59,020	
25		Subtotal	21,840,645	874,800	22,715,445	
26		Treatment Plant			· ·	
27	330	Water Treatment Land & land Rights	0	0	0	•
28	331	Water Treatment Structures & Improvements	21,779,670	404,454	22,184,124	
29	332	Water Treatment Equipment	24,370,683	1,167,092	25,537,775	•
30	332.4	Water Treatment Equipment - Filter Plant	(28,299)	27,025	(1,274)	
31		Subtotal	46,122,055	1,598,570	47,720,625	
32		Transmission & Distribution Plant				
33	340	Transmission & Distribution Land	(1)	(0)	(1)	
34	341	Transmission & Distribution Structures & Improvements	3,359,031	122,977	3,482,008	
35	342	Distribution Reservoirs & Standpipes	7,026,035	232,250	7,258,285	
36	343	Transmission & Distribution Mains Conv	6,157,075	(1,618,955)	4,538,120	
37	343.1	Transmission & Distribution Mains < 4"	988,602	37,518	1,026,120	
38	343.2	Transmission & Distribution Mains 6" - 8"	89,441,328	4,166,951	93,608,279	
39	343.3	Transmission & Distribution Mains > 10"	48,854,053	2,979,553	51,833,606	
40	0.0.0	Subtotal	155,826,122	5,920,295	<u>161,746,417</u>	
40		0000001				

Accumulated Depreciation and Amortization For the Test Year Ended June 30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis Case No. WR-2010-XXXX Schedule CAS-5-SLM Page 2 of 2

				Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description		06/30/09	Adjustments	Reserve
2		Transmission & Distribution Plant	Bal Fwd	155,826,122	5,920,295	161,746,417
3	344	Fire mains		43,194	3,585	46,779
4	345	Services		1,879,871	141,008	2,020,879
5	346.1	Meters - Bronze Case		574,279	(130,976)	443,303
6	346.2	Meters - Plastic Case		3	2	5
7	346.3	Meters - Not Class By Type		7,962 ,758	749,783	8,712,541
8	347	Meter Installation		6,668,136	306,969	6,975,105
9	348	Hydrants		14,087,211	645,273	14,732,484
10	349	Other Transmission & Distribution Plant		(2,677)	. 0	(2,677)
11		Subtotal		187,038,896	7,635,940	194,674,836
12		General Plant				
13	389	General Land & Land Rights		0	0	0
14	390	Stores Shops Equipment Structures		59,351	54,325	113,676
15	390.1	Office Structures		818,930	(59,929)	759,001
16	390	General Structures - HVAC		8,715	3,599	12,314
17	390.3	Miscellaneous Structures		320,715	26,781	347,496
18	391	Office Furniture and Equipment		632,638	99,338	731,976
19	391.2	Computers & Peripheral Equipment		947,185	958,265	1,905,450
20	391.25	Computer Software		1,079,071	4,668,037	5,747,108
21	391.26	Personal Computer Software		44,857	73,128	117,985
22	391.3	Other Office Equipment		89,941	5,630	95,571
23	392.11	Transportation Equipment - Light Trucks		102,677	44,837	147,514
24	392.12	Transportation Equipment - Heavy Trucks		3,646,435	241,258	3,887,693
25	392.2	Transportation Equipment - Cars		401,312	30,184	431,496
26	392.3	Transportation Equipment - Other		6,914	0	6,914
27	393	Stores Equipment		(316,273)	6,736	(309,537)
28	394	Tools, Shop, & Garage Equipment		2,956,976	200,654	3,157,630
29	395	Laboratory Equipment		898,657	43,406	942,063
30	396	Power Operated Equipemnt		668,678	46,722	715,400
31	397	Communication Equipment (non telephone)		699,080	87,796	786,876
32	397.2	Telephone Equipment		32,729	21,139	53,868
33	398	Miscellaneous Equipment		184,912	36,642	221,554
34	399	Other Tangable Property		329,156	32,988	362,144
35		Subtotal		13,612,657	6,621,535	20,234,192
36						
37		Total Plant in Service		\$275,269,988	\$17,111,441	\$292,381,429

	·		vances and Contributions in			
Compa		rvice Commission I-American Water Company	r the Test Year Ended June	30, 2009		Case No. WR-2010-XXXX Schedule CAS-6-SLN
DISTRICT	St Louis					Page 1 of 1
Line#						
1		A Day of the	Per Books	Pro Forma	Pro Forma	,
1	Acct No	Account Description	<u>06/30/09</u>	Adjustments	<u>Balance</u>	
2		Customer Advances				
4	252.11	Advances for Construction - Mains	7,232,890	1,153,160	8,386,050	
5	232.11	Advances for Construction - Extensions	45,660,867	(5,161,936)	40,498,931	
6		Advances for Construction - Services	43,000,007	(0,101,330)	40,730,331	
7		Advances for Construction - Hydrants	143,607	o o	143,607	
8		Advances for Construction - WIP	159,091	(159,091)	1-5,007	
9	252,71	Advances for Construction - Taxable Extensions	6,774,449	900	6,775,349	
10	-02.,	Total Customer Advances	59,970,905	(4,166,967)	55,803,938	
11				14,100,0017	00,000,000	
12						
13						
14						
15		Contributions in Aid of Construction				
16	271.11	Contributions in Aid - NT Mains	115,309,092	1,427,569	116,736,661	
17	271.12	Contributions in Aid - NT Extension Deposit	300	5,355,284	5,355,584	
18	271.21	Contributions in Aid - NT Services	23,406	15,770	39,176	
19	271.30	Contributions in Aid - NT Meters	4,307,113	19,146	4,326,259	
20		Contributions in Aid - NT Hydrants	4,558,012	Ó	4,558,012	
21		Contributions in Aid - NT Other	1,620,745	. 0	1,620,745	•
22		Contributions in Aid - WIP	1,082,877	O	1,082,877	
23	271.7 1	Contributions in Aid - Taxable Mains	21,686,346	0	21,686,346	
24	271.12	Contributions in Aid - Taxable Extension Deposit	2,840,939	(900)	2,840,039	
25	271.27	Contributions in Aid - Taxable Services	1,221,041	o o	1,221,041	
26	271.37	Contributions in Aid - Taxable Meters	258,172	0	258 ,172	
27	271.47	Contributions in Aid - Taxable Hydrants	0	113,611	113,611	
28		Contributions in Aid - Taxable WIP	22,376	(22,376)	· o	•
29		Contributions in Aid - Tax Services SIT	0	0	0	
30	Various	Accumulated Amortization - CIAC	(22,264,375)	(1,814,381)	(24,078,756)	
31	Various	Accumulated Amortization - CIAC Taxable	<u>(6,790,769)</u>	0	(6,790,769)	
32		Total Contributions in Aid of Construction	123,875,275	5,093,723	128,968,998	
33						
34						
35						
36						
37						
38	-		•			
39						
40_						

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	. V	/orki	ng Cap	ital		
For the	Test	Year	Ended	June	30,	2009

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

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Case No. WR-2010-XXXX Schedule CAS-7-SLM Page 1 of 1

Line#							
1			Average		•		•
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requiment
4	Base Payroll	13,869,445	37,998	70.39	13.64	56.75	2,156,413
5	Tax Withholding	6,589,981	18,055	70.39	15.50	54.89	991,025
6	Fuel and Power	6,649,395	18,218	70.39	28.04	42.35	771,539
7	Chemicals	9,415,122	25,795	70.39	15,58	54.81	1,413,772
8	Purchased Water	199,977	548	70.39	0.00	70.39	38,565
9	Service Company Charges	23,039,220	63,121	70.39	(10,98)	81.37	5,135,877
10	Group Insurance	3,330,889	9,126	70.39	(9.38)	79.77	727,928
11	OPEB's	1,048,875	2.874	70.39	(1.39)	71.78	206,269
12	Pensions	4,386,737	12,018	70.39	(1.39)	71.78	862,685
13	ESOP	. 0	Ó	70.39	(1,39)	71.78	. 0
14	Insurance Other than Group	3,659,106	10,025	70.39	(32.94)	103.33	1,035,850
15	Uncollectables	1,520,872	4,167	70.39	62.08	8.31	34,626
16	Rents	238,787	654	70.39	(4.00)	74.39	48,668
17	401(k)	520,118	1,425	70.39	17.50	52.89	75,367
18	Other O&M	<u>16,398,038</u>	44,926	70.39	21,08	49.31	2,215,435
19	Total O&M Expenses	90,866,561				·	15,714,019
20							
21	Depreciation Amortization Expense	21,077,496	57,747	70.39	70.39	0.00	0
22	Property Taxes	9,070,481	24,851	70.39	178.77	(108.38)	(2,693,280)
23	Public Service Commission Fee	1,334,526	3,656	70. 39	(45.00)	115.39	421,893
24	Franchise and Environment Tax	410,724	1,125	70.39	29,63	40.76	45,872
25	FICA Taxes	21,562	59	70.39	10.73	59.66	3,524
26	FUTA Taxes	1,342,617	3,678	70.39	0.71	69.68	256,328
27	SUTA Taxes	60,688	166	70.39	2.76	67.63	11,244
28	Federal Income Tax - Current	(895,523)	(2,453)	70.39	29.64	40.75	(99,980)
29	State Income Tax - Current	(140,725)	(386)	70.39	29.64	40.75	(15,711)
30	Deferred Income Taxes	7,752,463	21,240	70.39	70.39	0.00	0
31	Interest Expense	14,676,659	40,210	70.39	91.00	(20.61)	(828,729)
32	Preferred Dividends	137,165	376	70.39	45.00	25.39	<u>9,54</u> 1
33	Total Working Capital Requirement	145,714,695					12,824,721
34							
35	Total Cash and Working Capital Requirement Used						12,825,000
36							
37							
38							
39	All Lead/Lags are based on internal study.						
1 44							

Statement of Income Per Books and Pro Forma For the Test Year Ended June 30, 2009

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

30 31

38 39

Case No. WR-2010-XXXX Schedule CAS-8-SLM Page 1 of 1

Line#							
1 2 3	,	Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
5							
6 7	Operating Revenues	CAS-9-SLM	\$143,423,674	\$16,151,339	\$159,575,013	\$34,361,146	\$193,936,159
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-SLM	85,421,753	5,444,808	90,866,561	338,011	91,204,572
10	Depreciation Expense	CAS-10-SLM	14,137,499	6,654,249	20,791,748		20,791,748
11	Amortization Expense	CAS-10-SLM	285,748	0	285,748		285,748
12	•		•				
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-SLM	8,490,488	579,993	9,070,481		9,070,481
15	Payroll Taxes	CAS-10-SLM	1,500,132	(75,265)	1,424,867		1,424,867
16	PSC Fees	CAS-10-SLM	1,008,777	325,749	1.334,526	0	1,334,526
17	Other	CAS-10-SLM	390,720	20,004	410,724		410,724
18			•	•	, .		,
19	Utility Operating Income Before Incom	ne Taxes	32,188,557	3,201,800	35,390,357	34,023,135	69,413,492
20	. , .						, ,
21	Income Taxes						
22	Federal Income Tax	CAS-12-SLM	(8,322,799)	7,444,234	(878,565)	11,287,298	10,408,733
23	State Income Tax	CAS-12-SLM	(1,178,245)	1,040,185	(138,060)	1,773,718	1,635,658
24	Deferred Income Taxes		16,164,670	(8,412,207)	, ,	0	7,752,463
25	Amortization of Investment Tax Cree	lit	(119,123)	, , , , ,	(119,123)		(119,123)
26			, ,		, ,		, , . ,
27	Utility Operating Income		\$25,644,054	\$3,129,588	\$28,773,642	\$20,962,119	\$49,735,761
28							
29					4		

<u> </u>			er Books and				
Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis	For th	ie Test Year Ei	nded June 30,	2009			Case No. WR-20 Schedule CA Pa
ine #						,	
1 2 3	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates_	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue
5 Sales of Water 6 Metered Sales 7 Rate A	6404 700 440	/0 F04 F00\	/#4 404 64T\	447 000 000	* 2 000 440	#45 000 00D	2420 540 074
7 Rate A 8 Rate B 9 Rate D	\$121,738,419 2,285,443 0	(2,561,539) (53,743)	(\$1,191,047) (11,707)	117,985,833 2,219,993 0	\$3,632,446	\$15,030,992 \$198,396 0	\$136,649,271 2,418,389 0
10 Rate H 11 Rate J 12 Rate K 13 Rate G-1 14 Miscellaneous	2,081,860 5,821,279 63,023 746,951	(80,350)	5,802 (129,088) (1,164)	2,087,662 5,611,842 61,859 746,951		\$46,996 \$316,418 \$84,180 19,746	2,134,658 5,928,260 146,039 766,698
15 Total Metered Sales 16 17	132,736,976	(2,695,632)	(1,327,203)	128,714,141	3,632,446	15,696,727	148,043,315
18 Sewer Service 19	(932)	0	932	0	0	0	0
20 Fire Service 21 (Private/Public Fire Service) 22	9,227,871	0	(08)	9,227,791		844,148	10,071,939
23 Total Fire Service 24	9,227,871	. 0	(80)	9,227,791	0	844,148	10,071,939
25 Total Sales of Water 26	141,963,915	(2,695,632)	(1,326,351)	137,941,932	3,632,446	16,540,876	158,115,254
27 Other Operating Revenues 28 Reconnect Charges	247,383			247,383			247,383
29 Returned Check Charge 30 Application Fee	34,242			34,242 0			34,242 0
31 Miscellaneous Other Revenue 32 Rents from Water Property	621,863 410,948			621,863 410,948			621,863 410,948
33 Miscellaneous Unmetered Sales 34 Total Other Operating Revenues 35 36	145,323 1,459,759	0	0	145,323 1,459,759	0	0	145,323 1,459,759
Total Operating Revenues 38 39 40	<u>\$143,423,674</u>	(\$2,695,632)	(\$1,326,351)	\$139,4 <u>0</u> 1,691	\$3,632,446	<u>\$16,540,876</u>	\$159,575,013

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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

Missouri Public Service Commission Missouri-American Water Company District: St. Louis Case No. WR-2010-XXXX Schedule CAS-10-SLM Page 1 of 1

Line#

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The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-SLM which provides additional detail and support.

3					
4		Schedule	Test Year		Pro forma
5	Expense Description	Reference	Expense	Adjustment	Present Rales
6 7	Labor	CAS-11-SLM	\$18,613,081	\$1,795,227	\$20,408,308
8	Purchased Water	CAS-11-SLM	245,579	(45,602)	199,977
9	Fuel and Power	CAS-11-SLM	6.110.944	422,261	6,533,205
10	Chemicals	CAS-11-SLM	7.232.213	2,182,909	9,415,122
11	Waste Disposal	CAS-11-SLM	445,209	116,190	561,399
12	Support Services	CAS-11-SLM	23,129,985	(90,765)	23,039,220
13	Group Insurance	CAS-11-SLM	4,379,764	2,410,302	6,790,066
14	Pensions	CAS-11-SLM	2,447,956	1,938,781	4,386,737
15	Regulatory Expense	CAS-11-SLM	409,096	53.340	462,436
16	Insurance, Other than Group	CAS-11-SLM	3,343,860	315,246	3,659,106
17	Customer Accounting	CAS-11-SLM	3,352,372	130,612	3,482,984
18	Rents	CAS-11-SLM	199,918	38,869	238,787
19	General Office Expense	CAS-11-SLM	1,029,432	38,808	1,029,432
20	Miscellaneous	CAS-11-SLM	7.068,645	(186,316)	6,882,329
21	Maintenance - Other	CAS-11-SLM	7,413,699	(3,636,247)	3,777,452
22	. Total Operations and Maintenance	CAO I I-CLI	85,421,753	5,444,808	90,866,561
23	Total operation and maintenance	,	00,421,103		
24	Depreciation	CAS-11-SLM	14,137,499	6,654,249	20,791,748
25	Amortization	CAS-11-SLM	285,748	0	285,748
26	Total Depreciation and Amortization		14,423,247	6,654,249	21,077,496
27	'				
28	Property Taxes	CAS-11-SLM	8,490,488	579,993	9,070,481
29	Payroll Taxes	CAS-11-SLM	1,500,132	(75,265)	1,424,867
30	PSC Fees	CAS-11-SLM	1,008,777	325,749	1,334,526
31	Other General Taxes	CAS-11-SLM	390,720	20,004	410,724
32	Total Taxes Other Than Income Taxes		11,390,117	850,481	12,240,598
33	•				
34	•				(8,322,799)
35					(1,178,245)
36					16,164,670
37					(119,123)
38					6.544.503

Overall Revenue Requirement Summary For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX Schedule CAS-11-SLM Page 1 of 4

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

2				Schedule	Schedule	Schedule	Schedule	Schedule	Schedute	Schedule	Schedule
3	168		Test Year	CAS-15 p1	CAS-15 p2	CAS-15 p3	CAS-15 p4	CAS-15 p5	CAS-15 p6	CAS-15 p7	CAS-15 p8
4	Line		Ended	Labor	Group ins	Pension	401K	Payroll Taxes	Fuel & Power	Chemical	Purch Water
5	Number	Description	30-Jun-09	Expense	Expense	Expense	Expense	Expense	Expense	Ехрепзе	Expense
6	8	Labor	18,613,081	\$1,795,227							
7	9	Purchased Water	245,579								(45,602)
8	10	Fuel and Power	6,110,944						422,261		
9	11	Chemicals	7,232,213							2,182,909	
10	12	Waste Disposal	445,209								
11	13	Support Services	23,129,985								
12	14	Group Insurance	4,379,764		2,410,302						
13	15	Pensions	2,447,956			1,938,781					
14	16	Regulatory Expense	409,096								
15	17	Insurance Other Than Group	3,343,860								
16	18	Customer Accounting	3,352,372								
17 (19	Rents	199,918								
18	20	General Office Expense	1,029,432								
19	21	Miscellaneous	7,068,645				91,903				
20	25	Maintenance - Other	7,413,699								
21 {											
22		Total Operations and Maintenance	85,421,753	1,795,227	2,410,302	1,938,781	91,903	0	422,261	2,182,909	(45,602)
23]							
24 [27	Depreciation	14,137,499								
25	28	Amortization	285,748								
26 (
27		Total Depreciation and Amortization	14,423,247	0	. 0	0	0	0	0.	0	0
28											
29	29a	Property Taxes	8,490,488								
30	29b	Payroll taxes	1,500,132					(75,265)			
31 (29c	Gross Receipts Taxes	1,008,777	[
32	29d	Other General Taxes	390,720								
33											
34		Total Taxes other than income	11,390,117	0	0	0	0	(75,265)	0	_0	.0
35											
36											
37											
38											
39											
40											
41											

Overall Revenue Requirement Summary For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX Schedule CAS-11-SLM Page 2 of 4

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

2 3	168		Schedule CAS-15 p9	Schedule CAS-15 p10	Schedule CAS-15 p11	Schedule CAS-15 p12	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p13	Schedule CAS-15 p14	Schedule CAS-15 p15
4	Line		Waste Disp.	Regulatory	ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Transportation
5]	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6 [8	Labor									
7 [9	Purchased Water									
8 [10	Fuel and Power									
9 [11	Chemicals									
10 [Waste Disposal	116,190								
1 [13	Support Services				(90,765)					
12 [14_	Group Insurance									
3 [Pensions									
ا 4ا		Regulatory Expense		53,340							
15 [17	Insurance Other Than Group			315,246						L
16 [Customer Accounting									
17 [Rents					38,869				
18 [General Office Expense						0			
19 [Miscellaneous							42,229		(320,447
20 [25	Maintenance - Other					L			225,561	
21 [<u></u>		<u> </u>
22 [Total Operations and Maintenance	116,190	53,340	315,246	(90,765)	38,869	0	42,229	225,561	(320,447)
23 [•				<u> </u>
24		Depreciation									
25 [28_	Amortization									L
26 [Ĺ
27 (Total Depreciation and Amorfization	0	0	0	0	0	0	0	0	0
28 [
!9 [Property Taxes				·					
10 L		Payroll taxes									<u> </u>
31		Gross Receipts Taxes									
32	29d	Other General Taxes	<u> </u>			<u> </u>				·	L <u>. </u>
33 <u>l</u>											
34		Total Taxes other than income	0	0	0	0	0	0	0	0	0
35			<u> </u>						L		
16			<u></u>								
37			<u> </u>								
38			<u> </u>								
39 [<u> </u>						ļ <u> </u>		
10 Į		<u></u>									
រ។ [<u> </u>	<u> </u>			<u> </u>			<u> </u>		L

Overall Revenue Requirement Summary For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX Schedule CAS-11-SLM Page 3 of 4

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

, l			Schedule	Schedule	Schedule	Schedule	Schedule	Schedute	Schedule	Schedule	Schedule
3	168		CAS-15 p18	CAS-15 p17	CAS-15 p18	CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line		et Negative Salva	Property Taxes	PSC Assess	Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor									
7	9	Purchased Water	†——— <u> </u>								
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal									
11 (13	Support Services									
12 [14	Group Insurance									
13 [Pensions									
14	16	Regulatory Expense									
15 [Insurance Other Than Group									
16	18	Customer Accounting						117,749	0		\$12,863
17		Rents									
18	20	General Office Expense	· ·								
19 [Miscellaneous					(0)				
20 [25	Maintenance - Other	(3,537,441)			(524,367)					
21 [<u> </u>								
22		Total Operations and Maintenance	(3,537,441)	0	0	(524,367)	(0)	117,749	0	0	12,863
23											
24		Depreciation	<u> </u>			l				6,654,249	
25	28	Amortization	<u> </u>								
26											
27 [Total Depreciation and Amortization	0	0	0	0	0	0	0	6,654,249	0
28 [
29		Property Taxes		579,993							
30 [Payroll taxes									
31 [Gross Receipts Taxes			325,749						
32 [29d	Other General Taxes	1				L				
33 [ļ								
34		Total Taxes other than income	0	579,993	325,749	0	0	0	0	0	0
35 [<u> </u>								
36			<u> </u>								
37			<u> </u>								
38			<u> </u>								
39			<u> </u>								
40 [
41 [<u> </u>	<u> </u>			L					

Overall Revenue Requirement Summary For the Test Year Ended June 30, 2009

Case No. WR-2010-XXXX Schedule CAS-11-SLM Page 4 of 4

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

2 5			Sahadula	Cabadido	Cabadala	Cabadida	Debodula	Cabout de	Cohodula		
3	168		Scheduje CAS-15 p24	Schedule CAS-15 p25	Schedule CAS-15 p26	Schedule	Schedule	Schedule	Schedule	Present	Total Present
Ä	Line		Elim Lobby lees	Hydrant Maint	Franchise					Rate	Rates
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Ехфеляе	Adjustments	Expense
6		Labor	\$0							\$1,795,227	\$20,408,308
7		Purchased Water								(45,602)	199,977
8		Fuel and Power	 							422,261	6,533,205
9		Chemicals	1							2,182,909	9,415,122
10	12	Waste Disposal								116,190	561,399
11	13	Support Services								(90,765)	23,039,220
12	14	Group Insurance								2,410,302	6,790,066
13		Pensions								1,938,781	4,386,737
14	16	Regulatory Expense								53,340	462,436
15		Insurance Other Than Group								315,246	3,659,106
16	18	Customer Accounting								130,612	3,482,984
17	19	Rents								38,869	238,787
18	20	General Office Expense	T -							0	1,029,432
19	21	Miscellaneous								(186,316)	6,882,329
20	25	Maintenance - Other		\$200,000					<u> </u>	(3,636,247)	3,777,452
21											
22		Total Operations and Maintenance	0	200,000	0	0	0		0	5,444,808	90,866,561
23											
24	27	Depreciation	T							6,654,249	20,791,748
25	28	Amortization								0	285,748
26											
27		Total Depreciation and Amortization	0	0	0	0	0		. 0	6,654,249	21,077,496
28											
29	29a	Property Taxes					•			579,993	9,070,481
30 I	29b	Payroli taxes								(75,265)	
31	29c	Gross Receipts Taxes								325,749	1,334,526
32	29d	Other General Taxes			\$20,004					20,004	410,724
33											
34		Total Taxes other than income	0	0	20,004	0	0		0	850,481	12,240,598
35											
36											
37											
38											
39											
40											
41											

Proforma State and Federal Income Taxes at Present and Proposed Rates For the Test Year Ended June 30, 2009

Missouri Public Service Commission

Case No. WR-2010-XXXX

					Schedule	CAS-12- Page 1
ine#						
1	The Company's federal and state income t	axes will be affected	by all of the pro forma a	djustments made		
2	at present and proposed rates.		•	•		
3						
4					•	
5	•					
6						
7		At Prese		At Propos		
8		<u>Federal</u>	State	<u>Federal</u>	State	
9					•	
10	Utility Operating Income Before Income Taxes	\$35,390,357	\$35,390,357	\$69 ,413,492	\$69,413,492	
11		•				
12	Interest Expense Deduction	<u> 17,750,819</u>	<u>17,750,819</u>	<u>17,750,819</u>	17,750,819	
13	• •					
14	Taxable Income	17,639,538	17,639,538	51,662,673	51,662,673	
15	and the state of t					
16	Addback (Deducts):				_	
17	Tax over Book Depreciation	(20,338,150)	(20,338,150)	(20,338,150)	(20,338,150)	
18	Non-deductible Meals	49,215	49,215	49,215	49,215	•
19	Amortization Preferred Stock Expense	1,153	1,153	1,153	1,153	
20	Non-deductible Reserve Deficiency	0	0	0	0	
21		***************************************	144 -4			
22	Total Addbacks (Deducts)	(20,287,783)	(20,287,783)	(20,287,783)	(20,287,783)	
23	To catalog for comme	(0.040.044)	(0.444.44)	2127124		
24 25	Taxable Income	(2,648,244)	(2,648,244)	31,374,891	31,374,891	
25 26	Effective Tourists (4)	00 477 404	5.04000/	00.454.00	= 0.000	
26 27	Effective Tax Rate (1)	33.1754%	5.2133%	33,1754%	<u>5.2133%</u>	
28	Proforma Income Tax at Present / Proposed Rates	(878,565)	/420 060\	10 100 700	4 000 000	
29	Protottia income Tax at Present / Proposed Rates	(6/0,000)	(138,060)	10,408,733	1,635,658	
30	Per Books Amount / Present Rates	(8,322,799)	(4.470.045)	/070 EEE\	(420.000)	
31	FEI COOKS MINOGILLY FIBSELL MALCS	(0,322,199)	(1,178,245)	(878,565)	(138,060)	•
32	Proforma adjustment	\$7,444,234	\$1,040,185	\$11,287,298	\$1,773,718	
33	Trotottia adjustitiesit	9),444,234	31,040,105	#11,201,230	31,113,110	
34	•					
35 35						
36 .						
37	(1) Based on a 6.25% statutory rate for SIT and 35% for F	:I T				
38	(1) based on a 0.25 to statutory rate for OTT and 35 to for F	11				
39						
40						

Γ		Tes	t Year Operating Revenues at P		ites		
Misso	Puri Public Service Commissio	·	For the Test Year En	ded June 30, 2009		Case No.	WR-2010-XXXX
	any: Missouri-American Wate				*		ule CAS-13-SLM
	ct: St. Louis	· Gompany				Conca	Page 1 of 1
		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line#	Class/						
. .	Description	Sales	Total	Sales	Total	Dollar	Percentage
1	•	(CCF)	Revenue	(CCF)	Revenue	Change	Change
2	\			<u></u>			
3							
4	Rate A	55,233,423	136,649,271	55,233,423	\$165,849,997	\$29,200,726	21.37%
5	Rate B	2,131,490	2,418,389	2,131,490	2,545,425	127,036	5.25%
6	Rate G-1	1,625,737	766,698	1,625,737	766,698	0	0.00%
7	Rate F and E	80,645	10,071,939	80,645	15,360,931	5,288,992	52.51%
8	Rate H	1,320,862	2,134,658	1,320,862	2,134,658	. 0	0.00%
9	Rate J	5,986,297	5,928,260	5,986,297	6,877,224	948,964	46.01%
10	Rate K	53,963	146,039	53,963	180,747	34,708	23,77%
11					<u> </u>		
12	Total	66,432,417	158,115,254	66,432,417	193,715,680	\$35,600,426	22.52%
13					 	 	
14							
15	Miscellaneous Revenues:						
16							
17	Reconnect Charges		247,383		599,166	351,783	142.20%
18	Returned Check Charge		34,242		34,242	0	0.00%
19	Application Fee		0		12,545	12,545	0,00%
20	Miscellaneous Other Revenue	*	621,863	•	1,205,628	583,765	93.87%
21	Rents from Water Property		410 <u>,94</u> 8		410,948	0	0.00%
22	Misc Sales		145,323		145,323	0	0.00%
23			·				
24			\$159,575,013		\$196,123,532	36,548,519	22.90%
25							
26					,		
27	•						
28							
29							
30							
31							!
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Missouri Public Service Commission Company: Missouri-American Water Company District: St. Louis Case No. WR-2010-XXXX Schedule CAS-14-SLM Page 1 of 8

	<u>.</u>		Present Pro I	orma Rates			Prop	osed Pro For	na Rates		
Line#	_	Customer	0.1		- •	Customer	0 10	_	~	Dette	D
4	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1	B-4. A.	Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
	Rate A:										
3	Monthly										
4 5	Monthly 5/8"	240 540		60.40	#0.004.00 3	340 640		644.40	\$3,642,847	\$958,644	35.71%
6	5/8" Low Incom	319,548 8,714		\$8.40 \$8.40	\$2,684,203	319,548 8,714		\$11.40 \$7.41	\$3,642,647 \$64,571	\$93 6,64 4 (\$8,627)	-11.79%
7	3/4"	203		ъо.40 9.38	\$73,198 1 004	203				(\$6,627) 680	35.719
8	3/4 1"	18,920		9.36 11.36	1,904 214,931	203 18,920		12.73 15.41	2,584 291,557	76,626	35.65%
9	1-1/2"	3,366			214,931 54,698			22.05		19,522	35.69%
10				16,25 22,12		3,366 5,703		30.01	74,220	45,699	35.67%
11	· 2" 3"	5,792		22.12 37.81	128,119	5,792			173,818	45,699 16,311	35.65%
12	3" 4"	1,210			45,750	1,210		51.29	62,061		35.659
13	4 6"	1,060 577		55.45	58,777	1,060		75.22	79,733	20,956	35.679
				104,47	60,279	577		141.73	81,778	21,499	
14 15	8" 10"	442		163.29	72,174	442		221.52	97,912	25,738	35.66% 35.66%
16	10 12"	258 0		241.72 320.14	62,364 0	258 0		327.92	84,603	22,239	35.007 0.009
17		U		320.14	U	U		434.31	О	0.	Ų.007
18	Quarterly 5/8*	1,164,109		12.31	14,330,182	1,164,109		16.70	19,440,620	5,110,438	35.66%
19	5/8" Low Incom	32,203		12.31	396,419	32,203		10.86	349,725	(46,694)	-11.789
20	3/4"		,	15.25							35.67%
21	3/4 1"	89,482 25,283		21,15	1,364,601 534,735	89,482 25,283		20.69 28.69	1,851,383	486,782	35.659
22	1-1/2"	∠5,∠63 4,896	•	21.15 35.84	175,473	∠5,∠63 4,896		48.62	725,369	190,634	35.66%
23	1-1/2 2"			53.47	670,621			72.54	238,044 909,797	62,571	35.669
	∠ 3"	12,542				12, 542 712		72.54 136.41		239,176	35.66%
24	3 4"	712		100.55 153.48	71,592				97,124 76,442	25,532	35.669
25	4 6"	367 483		300.53	56,327 145,156	367 483		208.21	76,413	20,086	35.66%
26 27	8"			476.99				407.71	196,924	51,768	35.669
28	10"	574 103		712.25	273,792 73,362	574 103		647.09 966.25	371,430 99,524	97,638	35.66%
29	10 12"	0		947.53	13,362	0		1,285.44	99,524 0	26,162 0	0.00%
30	12	U		847.53	U	U		1,200.44	U	U	0.007
	Volumetric Charg										
	Monthly All Water		8,370,040	2.0835	17,438,978		8,370,040	2.4770	20,732,589	3,293,611	18.899
33	Quarterly All Water		46,895,471	2.0835	97,706,714		46,895,471	2.4770	116,160,082	18,453,368	18.899
	Monthly Fixed Ch		40,033,471	2.0033	97,700,714		40,090,471	2.4770	1 10, 100,002	10,400,000	0.00%
35	Quarterly Fixed C		(32,088)		(45,078)		(32,088)		(54,711)	•	21.379
	Qualterly Fixed C	ing and Gr	(32,066)		(45,076)		(32,000)		(34,7 (1)	(9,633)	21.377
36 37									•		
37 38	Total	-	55,233,423	-	\$136,649,271		55,233,423	-	\$165,849,997	\$29,200,726	21.379
	judi	5	33,233,423	=	\$130,043,Z11	2	33,233,423	:	\$100,040,001	JE3,200,120	21.31
39 40											

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

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			Present Pro	Forma Rates			Pro	posed Pro Form	na Rates		_
Line #		Customer				Customer					
	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed -	Total	Dollar	Percentage
1	_	Billings	(CCF)	Rate	Revenue	Billings_	(CCF)	Rate	Revenue	Change	Change
	Rate B:										•
3	Minimum Charge:										
4	<u>Monthly</u>										
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	O		0.00	0	0	0.00%
7	1"	0		0.00	0	0		0.00	٥	Đ	0.00%
8	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
9	2"	0		0.00	0	0		0.00	0	0	0.00%
10	3"	0		0.00	0	0		0.00	O	0	0.00%
11	4"	0		0.00	0	0		0.00	0	0	0.00%
12	6"	0		0.00	0	0		0.00	0	0	0.00%
13	8"	0		0.00	O	0		0.00	0	0	0.00%
14	10"	0		0.00	0	0		0.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0	0.00%
16								•			•
17	Quarterly										
18	5/8"	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	0		0.00	0	0		0.00	0	0	0.00%
20	· 1"	Ó		0:00	0	. 0		0.00	0 `	0	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
22	2"	0		0.00	0	0		0.00	0	0	0.00%
23	3"	0		0.00	0	0		0.00	0	0	0.00%
24	4"	0		0.00	0	0		0.00	0	0	0.00%
25	6"	0		0.00	0	0		0.00	Ô	D	0.00%
26	8"	0		0.00	0	Ō		0.00	Ö	O	0.00%
27	10"	0		0.00	. 0	Ō		0.00	0	0	0.00%
28	12"	0		0.00	0	0		0.00	ō	Ō	0.00%
29									_	_	
30											
31	Volumetric Charge	s:									
	Monthly All Water	_	2,131,490	1.1346	2,418,389		2,131,490	1.1942	2,545,425	127,036	5.25%
33	Quarterly All Water	•	0	1.1346	0		0	1.1942	0	0	0.00%
	Monthly Fixed Chg		Ō		Ö		0		Ō	Ŏ	0.00%
35	Quarterly Fixed Ch		Ō		0		0		0	ō	0.00%
36		J -27 -	•		•		_		•	J	Q.00 /i
37											
38	Total	~	2,131,490		\$2,418,389	-	2,131,490	-	\$2,545,425	\$127,036	5.25%
39		=		=		z		=		<u> </u>	0.207
39 40											

Missouri Public Service Commission

Case No. WR-2010-XXXX Schedule CAS-14-SLM

Company: Missouri-American Water Company

Distric	t: St. Louis										Page 3 of 8
			Present Pro	Forma Rates			Pro	posed Pro Form	na Rates		
Line #		Customer	_			Customer		· · · -	_ -		
	Description	Meter	Sales	Current .	Total	Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
	Rate G-1:										
	Minimum Charge:										
	Monthly										
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		0.00	0	0	0.00%
7	1"	0		0.00	0	0		0.00	0	Ď	0.00%
8	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
9	2"	0		0.00	0	0		0.00	0	0	0.00%
10	3"	0		0.00	0	0		0.00	0	0	0.00%
11	4"	0		0.00	0	δ		0.00	0	0	0.00%
12	6"	0		0.00	0	0		0.00	0	0	0.00%
13	8"	0		0.00	0	0		0.00	0	0	0.00%
14	10"	0		0.00	0	0		0.00	0	0	0.00%
15	12"	0		0.00	0	0		0.00	0	0	0.00%
16											
	<u>Quarterly</u>										
18	5/8"	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	Ū		0.00	Ŏ	0		0.00	Ŏ	ō	0.00%
20	1"	. 0		0.00	o .	Ŏ		0.00	· ō	ō	0.00%
21	1-1/2"	Ö		0.00	Ô	ñ		0.00	ō	Ö	0.00%
22	2"	Ô		0.00	ñ	0		0.00	ő	ŏ	0.00%
23	3"	ŏ		0.00	ñ	Ď		0.00	ő	ō	0.00%
24	4"	Ô		0.00	o o	ň		0.00	ŏ	Ö	0.00%
25	6"	ő		0.00	ň	ő		0.00	ŏ	Ŏ	0.00%
26	8"	ŏ		0.00	0	Ö		0.00	ő	0	0.00%
27	10"	o ·		0.00	0	. 0		0.00	0 .	0	0.00%
28	12"	o o		0.00	Ö	0		0.00	0	Ö	0.00%
29	12	v		0.00	U	U		0.00	U	v	0.007
30											
	Volumetric Charge	. .									
32	Monthly All Water	3.	1,625,737	0.4716	766,698		1,625,737	0.4716	766,698	0	0.000/
	Quarterly All Water	•	1,020,131	0.4716	766,598 0		1,020,737	0.4716	7 00, 098 0	0	0.00% 0.00%
	Monthly Fixed Chg		0	U.47 10	0		0	0,4710	0	0	
	Quarterly Fixed Ch		0		0		0		0	0	0.00%
	Quarterry Fixed Of	ig and of	U		U		U		U	0	0.00%
36											
37	Takal	-	1 625 707	_	6700 000	_	4 605 707	. <u>-</u>	#700 and		
	Total	=	1,625,737	=	\$766,698	=	1,625,737	. =	\$766,698	\$0	0.00%
39										_	
40											

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-14-SLM

			Present Pro F	orma Rates			Pro	posed Pro Form	na Rates		
.ine # 1	Class/ Description	Customer Meter Billings	Sales (CCF)	Current Rate	Total Revenue	Customer Meter Billings	Sales (CCF)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Rate F:										
3	Minimum Charge:										
4 !	Monthly										
5	5/8"	0		\$0.00	\$0	0		\$0.00	\$0	\$0	0.00%
6	3/4"	0		0.00	0	0		0.00	0	0	0.00%
7	1"	0		0.00	0	0		0.00	0	0	0.00%
8	1-1/2"	0		0.00	0	0		0.00	. 0	0	0.00%
9	2"	0		0.00	0	0		0.00	0	0	0.00%
10	⁻ 3"	0		0.00	0	Ö		0.00	0	0	0.00%
11	4"	0		0.00	. 0	. 0		0.00	ō	0	0.00%
12	6"	0		0.00	Ö	Ö		0.00	Ō	0	0.00%
13	8"	ō		0.00	Ö	ō		0.00	ŏ	Ŏ	0.00%
14	10"	Ö		0.00	ŏ	ŏ		0.00	ő	· ō	0.00%
15	12"	Ö		0.00	ŏ	ō		0.00	Ö	ŏ	0.00%
16	'-	ŭ		0.00	v	J		0.00	•	•	0.007
	Quarterly										
18	5/8"	0		0.00	0	0	•	0.00	0	. 0	0.00%
19	3/4"	ō		0.00	ő	Ö		0.00	ŏ	ŏ	0,00%
20	1"	ő		0.00	· ŏ	ő	•	0.00	Ö	ä	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	Ö	0.00%
22	2"	0		0.00	0	0		0.00	o	0	0.00%
23	3"	Ö		0.00	0	0		0.00	ŏ	Ö	0.00%
24	4"	ŏ		0.00	0	0			0	_	0.00%
2 5	6 "	0		0.00		0		0.00		0	
26 26	8"	0			0	-		0.00	o	0	0.00%
				0.00	0	0		0.00	0	. 0	0.00%
27	10 " 12"	. 0		0.00	0	0		0.00	0	0	0.00%
28	12"	0		0.00	0	0		0.00	0	0	0.00%
29										•	
30											
	Volumetric Charge										
	Monthly All Water		25,509	2.0835	53,148		25,509	2.0835	53,148	0	0.00%
	Quarterly All Wate		55,136	2.0835	114,876		55, 136	2.0835	114,876	0	0.00%
	Monthly Fixed Chg		0		0		0		0	0	0.00%
	Quarterly Fixed Ch	ng and Cr	0		٥		0		0	0	0.00%
36											
37		_				_		. <u>-</u>			
	Sub-total	_	80,645	_	\$168,024	-	80,645	. <u>-</u>	\$168,024	\$0	0.00%
39 40										_ _	

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-14-SLM

District: St. Louis Page 5 of 8 Present Pro Forma Rates Proposed Pro Forma Rates Line # Class/ Customer Customer Description Meter Meter Percentage Sales Current Total Sales -Proposed Total Dollar (CCF) 1 Billings Rate Revenue **Billings** (CCF) Rate Revenue Change Change 2 Rate F: 3 **Detector Check Meters** 5/8" \$0 0.00% 533 \$140.64 \$74,961 533 \$140.64 \$74.961 0.00% 5 3/4" 2,781 151.68 421,822 2,781 151.68 421,822 0 6 26 0 0.00% 1" 173.76 26 173.76 4,518 4,518 7 1 1/2" 0.00% 13 2.972 0 228.60 2,972 13 228.60 8 2" 0 0.00% 14 294.48 4,123 14 294.48 4,123 9 0.00% 3" 0 470.16 0 Đ 470.16 0 0 10 4" 0 ٥ 0.00% 0 667.68 667.68 0 0 6" 0.00% 11 1,216,68 0 1,216.68 ٥ 12 13 14 Tap Size 2" or Less 15 0.00% 165 \$27.95 \$4,612 165 27.95 4.612 0 16 4" 511 111.58 57,017 511 111.58 0 0.00% 57,017 17 6" 2,287 0.00% 251.05 574.151 2.287 251.05 574.151 0 18 8" 0 0.00% 1,411 446.36 629,814 1,411 446.36 629,814 19 10" 62 697.47 62 697.47 0.00% 43,243 43,243 0 20 12" 96 1,004.45 96,427 96 1,004.45 0 0.00% 96.427 21 20" 2.658.59 10.634 2.658.59 10,634 0.00% 22 23 Monthly Fixed Chg and Cr 0 0.00% 0 (21,594)0 (21,594)24 25 26 Rate E Public Fire 27 28 Annual 29 # of Hydrants 31,871 251.05 8.001.215 31.871 417.00 13,290,207 5,288,992 66.10% 30 31 Semi-Annual # of Hydrants 0 125,53 0 0 208.50 0 32 0 0.00% 33 34 0 \$9,903,915 0 \$15,192,907 \$5,288,992 35 Sub-total 53.40% 36 37 80,645 38 Total Rate F and E \$10,071,939 80,645 \$15,360,931 \$5,288,992 52.51% 39 40

Missouri Public Service Commission

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Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-SLM

District: St. Louis Page 6 of 8 Present Pro Forma Rates Proposed Pro Forma Rates Line # Customer Class/ Customer Dollar -Description Meter Sales Current Total Meter Sales Proposed Total Percentage Billings (CCF) Rate Revenue Billings (CCF) Rate Revenue Change Change 2 Rate H: 3 Minimum Charge: 4 Monthly 5 5/8" 0 \$0.00 \$0 \$0.00 \$0 \$0 0.00% 0 6 0.00% 3/4" ٥ 0.00 0 0.00 0 0 O 7 1" 0 0.00% 0 0.00 0.00 0 8 0 0.00% 1-1/2" 0 0 0.00 0.00 9 2" 0.00 0 0.00 0 0 0.00% 10 3" 0 0.00% 0 0.00 ٥ 0.00 0 11 4" 0 Ô٠ 0 0.00% a 0.00 0.00 12 6" 0 0 0.00% 0.00 Ó 0.00 13 8" 0 0 0.00 0 0 0.00% 0.00 ø 14 10" 0 0.00% ۵ 0.00 0 0.00 0 15 12" 0 0 0 0 0.00% ٥ 0.00 0.00 16 17 Quarterly 18 5/8" 0 0.00 0 0.00% O 0.00 0 Û 3/4" 19 0 0 0 0.00% 0.00 ٥ 0.00 0 20 14 0 0.00 0 0.00 0 0 0.00% 21 1-1/2" ٥ 0.00 0 0.00 0 0 0.00% 0 22 2" 0 0 0 0.00% 0.00 0.00 0 23 3" 0 ٥ 0.00 0.00 0 0 0.00% 4" 24 0 0.00% û 0.00 0.00 0 25 6" 0 0.00 0 0.00 0 0 0.00% 26 8" ٥ 0 0.00 0.00 0 0 0.00% 10" 27 0 0 0.00% 0.00 0.00 0 0 0 28 12" 0 0.00% 0.00 0.00 0 29 30 31 Volumetric Charges: Monthly All Water 1.316.563 0.5368 1,316,563 0.5368 32 706.731 706,731 0.00% 0 0.5368 0.5368 0.00% 33 Quarterly All Water 0 0 0 Monthly Fixed Chg and Cr 4.299 5.802 4,299 5,802 0.00% 0 Quarterly Fixed Chg and Cr 35 0 0 0.00% Annual Fixed Charge 1,422,125 36 1,422,125 0 0.00% 37 38 Total 1,320,862 \$2,134,658 1,320,862 \$2,134,658 \$0 0.00% 39

Missouri Public Service Commission

Case No. WR-2010-XXXX Schedule CAS-14-SLM Page 7 of 8

Company: Missouri-American Water Company
District: St. Louis

Distric	et: St. Louis										Page 7 of 8
			Present Pro	Forma Rates			Pro	posed Pro Forn	na Rates		
Line#	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
1		Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
2	Rate J:										
3	Minimum Charge:										
4	Monthly			4		_		***			2 220
5	5/8"	0		\$7.89	\$0	0		\$11,40	\$0	\$0	0.00%
6	3/4"	0		8.82	0	0		12.73	0	0	0.00%
7	1"	36		10.66	384	36		15.41	555	171	44.53%
8	1-1/2"	109		15.27	1,664	109		22.05	2,403	739	44.41%
9	2"	507		20.79	10,541	507		30.01	15,215	4,674	44.34%
10	3"	373		35.51	13,245	373		51.29	19,131	5,886	44.44%
11	4"	586		52.08	30,519	586		75.22	44,079	13,560	44.43%
12	6"	408		98.12	40,033	408		141.73	57,826	17,793	44.45%
13	8"	141		153.36	21,624	141		221.52	31,234	9,610	44.44%
14	10"	56		227.02	12,713	56		327.92	18,364	5,651	44.45%
15	12"	0		300.66	0	0		434.31	0	0	0.00%
16											
17	Quartedy					_			_	_	
18	5/8"	0		0.00	0	0		0.00	0	0	0.00%
19	3/4"	0		0.00	0	0		0.00	0	0	0.00%
20	1"	0		0.00	0	. 0		0.00	0	0	0.00%
21	1-1/2"	0		0.00	0	0		0.00	0	0	0.00%
22	2"	0		0.00	0	0		0.00	0	0	0.00%
23	3"	0		0.00	0	0		0.00	0	0	0.00%
24	4"	0		0.00	0	a		0.00	0	0	0.00%
25	6"	0		0.00	0	0		0.00	0	0	0.00%
26	8"	0		0.00	0	0		0.00	0	0	0.00%
27	10"	0		0,00	0	. 0		0.00	0	0	0.00%
28	12"	0		0.00	0	0		0.00	0	0	0.00%
29											
30											
31	Volumetric Charge										
32	Monthly All Water		5,981,671	0.9665	5,781,285		5,981,671	1.1150	6,669,563	888,278	15.36%
33	Quarterly All Water			0.9665	0		0	1.1150	0	0	0.00%
34	Monthly Fixed Chy		4,626		16,252		4,626		18,854	2,602	16,01%
35	Quarterly Fixed C	ng and Cr	0		0		0		0	0	0.00%
36											
37		_		_		-	·			-	
38	Total	=	5,986,297	=	\$5,928,260		5,986,297		\$6,877,224	\$948,964	16.01%
39			. — —			-	- -				
40							_	_			

Missouri Public Service Commission

Company: Missouri-American Water Company
District: St. Louis

Case No. WR-2010-XXXX Schedule CAS-14-SLM Page 8 of 8

Distri	ct: St. Louis										Page 8 of 8
	. ————————————————————————————————————		Present Pro	Forma Rates			Proj	posed Pro Forn	na Rates		
Line #		Customer				Customer	. .				
	Description	Meter	Sales	Current	_ Total	Meter	Sales	Proposed	_ Total	Dollar	Percentage
1		Billings	(CCF)	Rate	Revenue	Billings	(CCF)	Rate	Revenue	Change	Change
2	Rate K:										
3	Minimum Charge:	•									
4	<u>Monthly</u>										
5	5/8"	0		\$12.99	\$0	0		\$ 17. 7 8	\$0	\$0	0.009
6	3/4"	0		13.98	0	0		19.14	0	0	0.009
7	1"	0		15.94	0	0		21.82	0	0	0.009
8	1-1/2"	0		20.85	0	0		28.54	0	0	0.009
9	2"	1		26.72	27	1		36.57	37	10	37.049
10	3"	0		42.39	0	0		58.02	0	0	0.009
11	4"	0		60.03	0	0		82.17	0	0	0.00%
12	6"	0		109.05	0	0		149.26	0	0	0.009
13	8"	0		167.88	0	0		229.78	0	0	0.00%
14	10"	0		246.32	0	0		337.15	0	0	0.009
15	12"	0		324.72	0	0		444.46	0	0	0.00%
16											
17	Quarterly										
18	5/8"	14		26.09	365	14		35.71	500	135	36.999
19	3/4"	361		29.04	10,483	361		39.63	14,306	3,823	36.479
20	1"	318		34.92	11,105	318	•	47.65	15,153	4,048	36.459
21	1-1/2"	13		49.62	645	13		67.71	880	235	36.439
22	2"	54		67.26	3,632	54		91.79	4,957	1,325	36.489
23	3"	0		114.34	0	0		156.04	0	0	0.00%
24	4"	Ď		167.27	O O	0		228.27	Ö	Ö	0.00%
25	6"	Ō		314.31	0	Ō		428.93	Ō	Ö	0.00%
26	8"	Ď.		490.77	Ŏ	ō		669.74	ō	ō	0.00%
27	10"	0 .		726.04	Ŏ	Ŏ		990.60	ō	•	0.009
28	12"	ō		961.31	ň	Ö		1,311.87	Ŏ	ŏ	0.00%
29	•	•		00	ū	J		1,011.01	·	•	0.00
30					•						
31	Volumetric Charg	es.						•			
32	Monthly-First 200		2	0.0000	0		2	0.0000	. 0	0	0.00%
33	Monthly > 200 Cu		130	2,2962	299		130	2.7780	361	62	20.749
34	Quarterly-First 60		1,796	0.0000	0		1,796	0.0000	0	0	0.00%
35	Quarterly > 600 C		52,035	2.2962	119,483		52,035	2.7780	144,553	25,070	20.989
36	Monthly Fixed Ch		52, 03 5	2.2502	1 19'#03		52,035	2.1100	144,553		0.009
30 37	Quarterly Fixed C		0		0		0		0	0	0.00%
3/ 38	Total	and on _	53,963	_	\$146,039	-	53,963	-	\$180,747	0	
	i Ulai	=	33,303	=	\$140,033	=	33,803	-	\$100,141	\$34,708	23.77%
39											
40											

		erall Revenue Requirement Summary or the Test Year Ended June 30, 2009		
Missouri Public Service Company: Missouri-An District: Warrensburg				Case No. WR-2010-XXXX Schedule CAS-2-WAR Page 1 of 1
Line				
No.				
1 2				
3				
{	Description	Schedule	Amount	
6 7	Rate Base	CAS-3-WAR	\$13,847,136	
8	Operating Income at Present Rates	CAS-8-WAR	959,542	
9 10 .	Earned Rate of return		6.93%	
11 12	Requested Rate of Return	Chao Testimony	8.91%	
13				Í
14 15	Required Operating Income		1,233,780	ł
16	Operating Income Deficency		274,238	İ
17 18	Gross Revenue Conversion Factor		1.63810	ł
19 20	Revenue Deficiency		449,229	
21 22	Adjusted Operating Revenues	CAS-8-WAR	3,778,313	,
23	Total Davis and Deswinson		64 007 545	
24 25	Total Revenue Requirement		\$4,227,542	
26				j
27	Gross Revenue Conversion Factor			
28 29		\$1,000.000		
30	Uncollectibles 0.91690%	9.169		j
31	PSC Assessment 0.00000%	0.000		
32	Before Tax Amount	990.831		·
32	State Income Taxes 5.21327%	51.655		,
34	Federal Income Taxes 33.17536%_	328.712		}
35	Total Taxes and Expenses	389.536		
36	Net Amount	\$610.464		[
37	Het Albedin			J
38	Conversion Factor	1,63810		
	Cutteratur .	1,000 10		·
39				· ·
40				

			Rate Base Summary			
Com	ouri Public Service Commission Pany: Missouri-American Water Company ict: Warrensburg		Test Year Ended June 30,	2009		Case No. WR-2010-XXXX Schedule CAS-3-WAR Page 1 of 1
Line	#					
1			· .			
2 3	Rate Base Component	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base	
5	Utility Plant in Service	CAS-4-WAR	24,050,874	924,921	24,975,795	
6 7	Accumulated Provision for Depreciation	CAS-5-WAR	(4,345,143)	(441,686)	(4,786,829)	
8 9	Accumulated Amortization	W/P's	o	0	0	
10	Utility Plant Acquisition Adjustments	W/P's	0	0	0	
12 13 14	Net Utility Plant		19,705,731	483,235	20,188,966	
15 16	Less:					
17 18	Customer Advances Contributions in Aid of Construction	CAS-6-WAR CAS-6-WAR	1,295,633 3,100,504	233,595 (20, 912)	1,529,228 3,079,592	
19 20	Accumulated Deferred ITC (3%) Deferred Income Taxes	W/P's W/P's	0 1,721,945	0 133,685	0 1,855,630	,
21 22	Pension Liability	W/P's	82,685	(78)	82,607	
23 24 25	Subtotal		6,200,767	346,289	6,547,056	
26						
27	Add:	OAD = WAD	42.000		12.000	
28	Cash Working Capital	CAS-7-WAR	12,000	0 0	12,000	
29	Materials and Supplies	W/P's	13,306 20,737	0	13,306	
30	Prepayments OPEB's Contributed to External Fund	W/P's W/P's	20,737 135, 83 7	(22,659)	20,737 113,178	
31	Pension/OPEB Tracker		•			
32	Regulatory Deferrals	W/P's W/P's	26,997 28,372	(2,444) (6,920)	24,553 21,452	
34	-		· .			
35 36	Subtotal		237,249	(32,023)	205,226	
37	Total Original Cost Rate Base		13,742,213	104,923	13,847,136	
38 39 40						

	Utility	/ Pla	int in	Service	В	
For the	Test Y	ear	Ende	d June	30, 2009	

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-4-WAR

Jiau ICE	Warrensbu	IX				Page 1 o
_ine#			Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	<u>UPIS</u>	
2		Intangible Plant				
3	301	Organization	\$ O	\$2,961	\$2,961	
4	302	Franchise & Consents	5,083	0	5,083	
5	303	Miscellaneous Intangible Plant Studies	3,059	37,353_	40,411_	
6		Subtotal	8,141	40,314	48,455	
7		Source of Supply Plant				
8	310	Land & Land Rights	9,981	0	9,981	
9	311	Structures & Improvements	121,443	0	121,443	
10	312	Collection & Impound Resevoirs	0	0	0	
11	313	Lake, River, & Other Intakes	0	0	0	
12	314	Wells & Springs	830,475	0	830,475	
13	316	Supply Mains	182,694	_ 0	182,694	
14		Subtotal	1,144,593	0	1,144,593	
15		Pumping Plant				
16	320	Pumping Land & Land Rights	0	0	0	
17	321	Pumping Structures & Improvements	247,226	0	247,226	
18	322	Boiler Plant Equipment	· o	0	0	
19	323	Force Mains	5,325	0	5,325	
20	324	Steam Pumping Equipment	O	0	Ó	
21	325	Electric Pumping Equipment	639,588	0	639,588	
22	326	Diesel Pumping Equipment	0	· o	0	
23	327	Pump Equip Hydraulic	84,742	O	84,742	
24	328	Other Pumping Equipment	12,673_	0	12,673	
25		Subtotal	989,554	0	989,554	
26		Treatment Plant				
27	330	Water Treatment Land & land Rights	5 1 1	0	511	
28	331	Water Treatment Structures & Improvements	863,310	53,439	916,749	
29	332	Water Treatment Equipment	3,438,744	0	3,438,744	,
30	332.4	Water Treatment Equipment - Filter Plant	0	0	D	
31		Subtotal	4,302,565	53,439	4,356,003	
32		Transmission & Distribution Plant				•
33	340	Transmission & Distribution Land	147,410	(241)	147,169	
34	341	Transmission & Distribution Structures & Improvements	344,433	78	344,511	
35	342	Distribution Reservoirs & Standpipes	760,800	2,772	763,571	
36	343	Transmission & Distribution Mains Conv	3,015,896	461,586	3,477,483	
37	343.1	Transmission & Distribution Mains < 4"	101,964	0	101,964	
38	343,2	Transmission & Distribution Mains 6" - 8"	2,871,772	18,345	2,890,117	
39	343.3	Transmission & Distribution Mains > 10"	4,250,463	3,65 <u>0</u>	4,254,113	
40	.	Subtotal	11,492,737	486,190	11,978,928	

	· · · · · · · · · · · · · · · · · · ·			Utility Plant in Service			
			For the	e Test Year Ended June	30, 2009		
		vice Commission					Case No. WR-2010-XXX
		-American Water Company					Schedule CAS-4-WAF
DISTRICT	Warrensbu	<u>rg</u>			<u> </u>		Page 2 of :
Line#							
FIIIC #				Per Books	Pro Forma	Pro Forma	
1	Acct No	Account Description		06/30/09	Adjustments	UPIS	
2	11001110	Transmission & Distribution Plant	Bal Fwd	11,492,737	486,190	11,978,928	
3	344	Fire mains	Dail 11g	118,676	0	118,676	
4	345	Services		2,457,137	110,175	2,567,312	
5	346.1	Meters - Bronze Case		577,274	36,342	613,616	
6	346.2	Meters - Plastic Case		0	0	015,510	
7	346.3	Meters - Not Class By Type		119,139	ŏ	119,139	
8	347	Meter Installation		1,121,425	Ö	1,121,425	
9	348	Hydrants		1,021,240	43,817	1,065,057	
10	349	Other Transmission & Distribution Plant		1,021,240	43,617 0	1,005,057	
11	349	Subtotal		16,907,627	676,525	17,584,152	
12		General Plant		150,106,01	616,323	17,304,132	
13	389	General Land & Land Rights		2,222	0	2,222	
	390				1, 504		
14		Stores Shops Equipment Structures		55,284	•	56,788	
15	390.1	Office Structures		186,646 0	0	186,646	
16	390	General Structures - HVAC		•	0	0	
17	390.3	Miscellaneous Structures		15,342	0	15,342	
18	391	Office Furniture and Equipment		12,213	4,035	16,248	
19	391.2	Computers & Peripheral Equipment		46,365	40,464	86,829	
20	391.25	Computer Software		. 0	96,940	96,940	
21	391.26	Personal Computer Software		0	1,821	1,821	
22	391.3	Other Office Equipment		0	0	0	
23	392.11	Transportation Equipment - Light Trucks		89,449	271	89,720	
24	392.12	Transportation Equipment - Heavy Trucks		0	.0	0	
25	392.2	Transportation Equipment - Cars		25,276	2,097	27,373	
26	392.3	Transportation Equipment - Other		0	0	0	
27	393	Stores Equipment		0	0	. 0	
28	394 🗼	Tools, Shop, & Garage Equipment		19,834	4,575	24,409	
29	395	Laboratory Equipment		56,121	0	56,121	
30	396	Power Operated Equipemnt		61,496	0	61,496	
31	397	Communication Equipment (non telephone)		53,937	2,229	56,165	•
32	397.2	Telephone Equipment		2,038	541	2,579	
33	398	Miscellaneous Equipment		65,446	167	65,613	
34	399	Other Tangable Property		6,726	0	6,726	
35		Subtotal		698,394	154,644	853,038	
36		•				- 	
37		Total Plant in Service		\$24,050,874	\$924,921	\$24,975,795	
38							
39							
40							

Accumulated Depreciation and Amortization	
For the Test Vees Ended June 20, 2000	

Missouri Public Service Commission Company: Missouri-American Water Company District: Warrensburg Case No. WR-2010-XXXX Schedule CAS-5-WAR Page 1 of 2

301 302 303 310 311 312 313 314	Account Description Intangible Plant Organization Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs Lake, River, & Other Intakes	Per Books 06/30/09 \$0 0 0 0 2,813	Pro Forma <u>Adjustments</u> \$0 0 3,586 3,586 0 2,232	Pro Forma <u>Reserve</u> \$0 0 3,586 3,586 0 5,045	
301 302 303 310 311 312 313 314	Intangible Plant Organization Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	\$0 0 0 0 0 2,813	\$0 0 3,586 3,586	\$0 0 3,586 3,586	
302 303 310 311 312 313 314	Organization Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	0 0 0 0 2,813	0 3,586 3,586 0	0 3,586 3,586	
302 303 310 311 312 313 314	Franchise & Consents Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	0 0 0 0 2,813	0 3,586 3,586 0	0 3,586 3,586	
303 310 311 312 313 314	Miscellaneous Intangible Plant Studies Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	0 0 2,813	3,586 3,586	3,586 3,586	
310 311 312 313 314	Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	0 2,813	3,586	3,586	
311 312 313 314	Subtotal Source of Supply Plant Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	0 2,813	3,586	3,586	
311 312 313 314	Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	0 2,813	0	0	
311 312 313 314	Land & Land Rights Structures & Improvements Collection & Impound Resevoirs	2,813	-	<u> </u>	
311 312 313 314	Structures & Improvements Collection & Impound Resevoirs	2,813	2,232	5.045	
312 313 314	Collection & Impound Resevoirs		-,	9.U49	
313 314			Ω	0	
314		Ō	ñ	o O	
		-	10.402	148 064	
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010					
				211,404	
320		0	0	٥	
		•	3 208	AG GEA	
		43,040	3,200	40,004 A	
		9 50	80	030	
				939	
		_	. 44.704	(400,550)	
		(172,234)	11,704	(160,550)	
		4 = 00	4.554	0	
328			232		
		(119,903)	16,775	(103,128)	
		_	_		
		•	0	0	
			71,698		
332.4				2,411	
		<u> 1,022,810</u>	79,762	<u>1,102,572</u>	
340		O	0	0	
341	Transmission & Distribution Structures & Improvements	22,939	6,904	29,843	
342	Distribution Reservoirs & Standpipes	243,602	12,719	256,321	
343	Transmission & Distribution Mains Conv	1,239,027	8,784		
343.1	Transmission & Distribution Mains < 4"				
	Transmission & Distribution Mains 6" - 8"				
- · • · •					
	320 321 322 323 324 325 326 327 328 330 331 332 332.4	314 Wells & Springs 316 Supply Mains Subtotal Pumping Plant 320 Pumping Land & Land Rights 321 Pumping Structures & Improvements 322 Boiler Plant Equipment 323 Force Mains 324 Steam Pumping Equipment 325 Electric Pumping Equipment 326 Diesel Pumping Equipment 327 Pump Equip Hydraulic 328 Other Pumping Equipment Subtotal Treatment Plant 330 Water Treatment Land & land Rights 331 Water Treatment Equipment 332.4 Water Treatment Equipment 332.4 Water Treatment Equipment Subtotal Transmission & Distribution Plant 340 Transmission & Distribution Land 341 Transmission & Distribution Structures & Improvements 342 Distribution Reservoirs & Standpipes 343 Transmission & Distribution Mains Conv 343.1 Transmission & Distribution Mains 6" - 8"	314 Wells & Springs 137,662 316 Supply Mains 56,133 Subtotal 196,607 Pumping Plant 196,607 320 Pumping Land & Land Rights 0 321 Pumping Structures & Improvements 43,646 322 Boiler Plant Equipment 0 323 Force Mains 859 324 Steam Pumping Equipment 0 325 Electric Pumping Equipment 0 326 Diesel Pumping Equipment 0 327 Pump Equip Hydraulic 1,723 328 Other Pumping Equipment 6,123 Subtotal (119,903) Treatment Plant 0 330 Water Treatment Land & land Rights 0 331 Water Treatment Equipment 877,821 332.4 Water Treatment Equipment - Filter Plant 2,411 Subtotal 1,022,810 Transmission & Distribution Plant 0 340 Transmission & Distribution Structures & Improvements 22,939 342 Distribution Reservoirs & Standpipes 243,602	314 Wells & Springs 137,662 10,402	1314 Wells & Springs

Accumulated Depreciation and Amortization	
For the Test Year Ended June 30, 2009	·
	Case No. WR-2010-XXXX
	Schedule CAS-5-WAR

		American Water Company					Schedule CAS-5-WAI
	: Warrensbur	[9					Page 2 of
ine#				Pas Paula	D 5 -	Pro Forma	
4	A and Ala	Assert Description		Per Books	Pro Forma	Pro roma Reser <u>ve</u>	
1 2	Acct No	Account Description	Bal Fwd	06/30/09	Adjustments	1,928,640	
3	344	Transmission & Distribution Plant Fire mains	Bai Fwu	1,818,092 18,788	110,548 1,335	20,123	
ې 1	344 345	Services		566,878	1,333 52,052	618,930	
5	346.1	Meters - Bronze Case		54,023	8,873	62,896	
6	346.1 346.2	Meters - Plastic Case		34,∪23 0	8,87S 0	02,030	
7	346.2 346.3	Meters - Not Class By Type		147,562	2,172	149,734	
8	340.3 347	Meter Installation		192,852	20,438	213,290	
9	347 348			192,852 245,771	20,436 12,650	213,290 258,421	
10	349	Hydrants Other Transmission & Distribution Plant		245,771	12,600	230,421	
11	349	Subtotal		3,043,966	208,068	3,252,034	
12		General Plant		3,043,800	200,000		
13	389	General Land & Land Rights		0	0	0	
14	390			1,995	1,043	3,038	
15	390.1	Stores Shops Equipment Structures Office Structures		1,995 66,254	846	67,100	
16	390.1	General Structures - HVAC		90,∠ 34 0	040	67, 100 0	
17	390.3	Miscellaneous Structures		611	276	887	
18	3 9 0.3 391	Office Furniture and Equipment		(23,230)	276 1,514	(21,716)	
19	391.2	Computers & Peripheral Equipment		9,169	15,336	24,505	
20	391.25	Computers & Penpheral Equipment Computer Software		9, 169	84,614	24,505 8 4,614	
	391.25 391.26	Personal Computer Software	1	0 .	1,183	1,183	. '
21 22	391.26	Other Office Equipment		0	(68)	(68)	
23	391.3 392.11	Transportation Equipment - Light Trucks		34,944	863	35,806	
23 24	392.11 392.12	Transportation Equipment - Light Trucks Transportation Equipment - Heavy Trucks		3 4 ,5 44	003 0 ·	30,606 0	
24 25	392.12	Transportation Equipment - Reavy Tracks Transportation Equipment - Cars		0	1,967	1,967	
25 26	392,2 392,3	Transportation Equipment - Cars Transportation Equipment - Other		34,338		34,338	
26 27	392.3 393	Stores Equipment		ა ო ,ააი ი	(0) 19	34,336 19	
	393 394	Tools, Shop, & Garage Equipment		8,474	810	9,284	•
28	3 94 395	Laboratory Equipment		15,1 86	1,684	16,870	
29	396			23,328		26,474	
30	396 3 97	Power Operated Equipment (particleshops)			3,146 2,222	8,373	
31	397.2	Communication Equipment (non telephone)		6,151 5.420	2,222 43 1		
32		Telephone Equipment		5,120		5,551 10,530	
33	398 399	Miscellaneous Equipment		16,997	2,533	19,530	
34	355	Other Tangable Property		2,324	252	2,576	
35		Subtotal	•	201,663	118,668	320,331	
36		Total Plant in Service		64 245 442	#A44 696	#4.708.000	
37		Total Plant in Service		\$4,345,143	\$441,686	\$4,786,829	

Missouri Public Service Commission

	Customer Advances and Contributions in Aid of Construction										
Compan		vice Commission -American Water Company	the Test Year Ended June	30, 2009		Case No. WR-2010-XXXX Schedule CAS-6-WAI Page 1 of					
Line#											
1 2	Acct No	Account Description	Per Books 06/30/09	Pro Forma <u>Adjustments</u>	Pro Forma Balance						
3		Customer Advances		•							
4	252.11	Advances for Construction - Mains	(2,472)	240,525	238.052						
5		Advances for Construction - Extensions	1,291,175	0	1,291,175						
6		Advances for Construction - Services	0	0	0						
7		Advances for Construction - Hydrants	Ō	· o	0						
8		Advances for Construction - WIP	6,930	(6,930)	0						
9	252.71	Advances for Construction - Taxable Extensions	0	0	Ö						
10		Total Customer Advances	1,295,633	233,595	1,529,228						
11 12 13 14											
15		Contributions in Aid of Countries									
	074.44	Contributions in Aid of Construction	004 000	•	004.000						
16 17	271.11 271.12	Contributions in Aid - NT Mains Contributions in Aid - NT Extension Deposit	661,202	0	661,202						
	271.12		76,850	0	76,850						
18	271.21	Contributions in Aid - NT Services	74,265	42,767	117,032						
19	271.30	Contributions in Aid - NT Meters	0	0	0						
20 21	•	Contributions in Aid - NT Hydrants	171,651	0	171,651	•					
22		Contributions in Aid - NT Other Contributions in Aid - WIP	3,068 0	0 0	3,068						
	271.71			-	0						
23	271.71	Contributions in Aid - Taxable Mains Contributions in Aid - Taxable Extension Deposit	1,746,073	0	1,746,073						
24	271.12	•	435,137	0	435,137						
2 5	271.27 271.37	Contributions in Aid - Taxable Services	557,815	0	557,815						
26 27	271.37	Contributions in Aid - Taxable Meters Contributions in Aid - Taxable Hydrants	24,281 0	0	24,281 0						
28	211.91	Contributions in Aid - Taxable MIP	12,781		. 0	•					
29		Contributions in Aid - Tax Services SIT	12,701	(12,781) 0	0						
30	Various	Accumulated Amortization - CIAC	(110,576)	(50,898)	(454.474)						
31	Various	Accumulated Amortization - CIAC Taxable	(110,578) (552,043)	(30,898)	(161,474)						
32	Various	Total Contributions in Aid of Construction	3,100,504	(20,912)	<u>(552,043)</u> 3,079,592						
33		Total Oblitionabilis at Aid of Odistraction	3,100,504	(20,912)	3,079,092						
33 34				•							
3 4 35											
36											
30 37											
37 38											
39											
39 40											

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Working Capital	
For the Test Year Ended June 30, 200	9

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-7-WAR Page 1 of 1

District: Warrensburg

40

Line i	#						
1			Average				
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	<u>Expense</u>	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	224,377	615	39.60	13.47	26.13	16,060
5	Tax Withholding	106,612	292	39.60	15.50	24.10	7,038
6	Fuel and Power	203,316	557	39.60	32.79	6.81	3,791
7	Chemicals	33,323	91	39.60	22,28	17.31	1,581
8	Purchased Water	0	0	39.60	0.00	39.60	Ò
9	Service Company Charges	441,747	1,210	39.60	(10.98)	50.57	61,204
10	Group Insurance	45,792	125	39.60	(9.38)	48.97	6,144
11	OPEB's	5,855	16	39.60	(1.39)	40.99	657
12	Pensions	74,917	205	39.60	(1.39)	40.99	8,412
13	ESOP	Ó	0	39.60	`0.00	39.60	0
14	Insurance Other than Group	75,586	207	39.60	(32.94)	72.53	15,020
15	Uncollectables	33,201	91	39.60	39.60	(0.01)	(1)
16	Rents	4,664	13	39.60	(16.41)	56.01	716
17	401(k)	6,951	19	39.60	17.50	22.10	421
18	Other O&M	421,092	1,154	39.60	20.25	19.35	22,322
19	Total O&M Expenses	1,677,433	·			•	143,365
20	1.2					4	,
21	Depreciation Amortization Expense	516,982	1,416	39.60	39.60	0.00	0
22	Property Taxes	237,499	651	39.60	175.50	(135.90)	(88,431)
23	Public Service Commission Fee	31,598	87	39.60	(45.00)	84.60	7,323
24	Franchise and Environment Tax	7,875	22	39.60	29.63	9.97	215
25	FICA Taxes	427	1	39.60	11.13	28.47	33
26	FUTA Taxes	22,613	62	39.60	1.44	38.15	2,364
27	SUTA Taxes	1,272	3	39.60	4.00	35.60	124
28	Federal Income Tax - Current	122,570	336	39.60	29.64	9.96	3,343
29	State Income Tax - Current	19,261	53	39.60	29.64	9.96	525
30	Deferred Income Taxes	181,788	498	39.60	39.60	(0.01)	(4)
31	Interest Expense	401,622	1,100	39.60	91.00	(51.40)	(56,562)
32	Preferred Dividends	3,753	10	39.60	45.00	(5.40)	(56)
33	Total Working Capital Requirement	3,224,693					12,239
34	- · · · · · ·					:	
35	Total Cash and Working Capital Requirement Used					•	12,000
36						:	
37							
38	•					*	
39	All Lead/Lags are based on internal study.					•	
1 39	the comments are adopted in material armal.						

		Statement of Income	Per Books and Pro F	07777				
	·		r Ended June 30, 200					
lissouri Public S	ervice Commission		., =11404 5410 00, 200				Case No. Wi	R-2010-
ompany: Missou	uri-American Water Company						Schedule	CAS-8
istrict: Warrenst						_		Page
ine#								
, ,							,	
1			Test year	•	Pro Forma		Pro Forma	
2		Schedule	Ended		Present		Proposed	
3		Reference	6/30/09	Adjustments	Rates	Adjustments	Rates	
4				•				
5								
6	Operating Revenues	CAS-9-WAR	\$3,342,454	\$435,859	\$3,778,313	\$449,229	\$4,227,542	
7								
8	Operating Expenses	010.401110	4 400 000	404.004	4 057 400	4.440	4 004 550	
9	Operating and Maintenance	CAS-10-WAR	1,486,339	191,094	1,677,433	4,119	1,681,552	
10	Depreciation Expense	CAS-10-WAR	355,861	159,169	515,030		515,030	
11	Amortization Expense	CAS-10-WAR	1,952	0	1,952		1,952	
12 13	Taxes other Than Income Taxes							
14	Property Taxes	CAS-10-WAR	230,280	7,219	237,499		237,499	
15	Payroll Taxes	CAS-10-WAR	23,248	7,219 1,064	237,499		237,499 24,312	
16	PSC Fees	CAS-10-WAR	23,533	8,065	31,598	0	31,598	
17	Other	CAS-10-WAR	23,533 7,492	383	7,875	0	31,390 7,875	
18	Other	CAS-10-WAR	7,732	363	7,075		7,010	
19	Utility Operating Income Before Income Ta	ves	1,213,749	68,865	1,282,614	445,110	1,727,724	
20	Outing Operating modifier Sergie modifier ra	AC3	1,210,140	00,000	1,202,017	440,110	1,727,727	
21	Income Taxes	•_		•			•	
22	Federal Income Tax	CAS-12-WAR	(215,797)	338,367	122,570	147,667	270,237	
- <u>-</u> 23	State Income Tax	CAS-12-WAR	(30,550)	49,811	19,261	23,205	42,466	
24	Deferred Income Taxes		422,861	(241,073)	181,788	0	181,788	
25	Amortization of Investment Tax Credit		(547)	(= 4)	(547)	_	(547)	
26			(- ' /		, ,		(/	
27	Utility Operating Income		\$1,037,782	(\$78,240)	\$959,542	\$274,238	\$1,233,780	
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	Adjustment to F							
Missouri Public Service Commission Company: Missouri-American Water Company District: Warrensburg	For the To	est Year Ende	d June 30, 200	· ·				R-2010-XXX CAS-9-WA Page 1 of
Line #								
1 2 3	Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
4 5 Sales of Water 6 Metered Sales								
7 Residential 8 Commercial 9 Industrial 10 Other Public Authority 11 Sales for Resale 12 Miscellaneous	\$1,787,464 612,547 83,152 423,205 272,078	(\$34,701) (4,580) 475 (8,175) (4,693)	\$2 2 0 0 0	\$1,752,765 607,969 83,627 415,030 267,385	\$101,089 37,614	\$190,503 \$65,825 \$10,195 \$47,054 \$25,007	\$2,044,357 711,408 93,822 462,084 292,392	
13 14 Total Metered Sales 15	3,178,446	(51,674)	4	3,126,776	138,703	338,584	3,604,063	
16 17 Sewer Service 18	0_	00	00	0	0	0	0	
19 Fire Service 20 Private Fire Service 21	94,479	0	3	94,482	. 0	10,239	104,721	
22 Total Fire Service 23	94,479	0	3	94,482	0	10,239	104,721	
24 Total Sales of Water 25	3,272,925_	(51,674)	7	3,221,258	138,703	348,823	3,708,764	
26 Other Operating Revenues 27 Reconnect Charges 28 Returned Check Charge 29 Application Fee	765 1,224 0			765 1,224 0		,	765 1,224 0	
30 Miscellaneous Other Revenue 31 Rents from Water Property 32	67,308 232		_	67,308 232			67,308 232	
33 Total Other Operating Revenues 34	69,529	0	0	69,529	0	0	69,529	
35 36 Total Operating Revenues 37	\$3,342,454	(\$51,674)	\$7	\$3,290,78 7	\$138,703	\$348,823	\$3,778,313	
38 39 40								

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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-10-WAR Page 1 of 1

Line #

District: Warrensburg

1 2 3

39 40 The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-WAR which provides additional detail and support.

Pro forma 4 Schedule Test Year 5 Expense Description Reference Present Rates Expense Adjustment 6 7 CAS-11-WAR \$293,850 \$37,139 \$330,989 Labor 8 Purchased Water CAS-11-WAR 9 Fuel and Power CAS-11-WAR 171,499 31.817 203,316 10 Chemicals CAS-11-WAR 30.976 2,347 33.323 Waste Disposal CAS-11-WAR 11 443,382 441,747 12 Management Fees CAS-11-WAR (1.635)13 Group Insurance CAS-11-WAR 51.647 60,901 112,548 14 **Pensions** CAS-11-WAR 13,870 61.047 74.917 8,867 15 Regulatory Expense CAS-11-WAR 7.844 1.023 Insurance, Other than Group 60,162 CAS-11-WAR 16 15,424 75.586 17 **Customer Accounting** CAS-11-WAR 90.572 (15,005)75.567 CAS-11-WAR 4.663 4,664 18 Rents General Office Expense 26,042 19 CAS-11-WAR 26,042 n 20 Miscellaneous CAS-11-WAR 92.457 (1,716)90.741 21 Maintenance - Other CAS-11-WAR 199.375 (248)199,127 22 Total Operations and Maintenance 1,486,339 191,094 1,677,433 23 CAS-11-WAR 355,861 24 Depreciation 159,169 515,030 25 Amortization CAS-11-WAR 1,952 1.952 357,813 26 Total Depreciation and Amortization 159,169 516,982 27 28 **Property Taxes** CAS-11-WAR 230,280 7,219 237,499 29 **Payroll Taxes** CAS-11-WAR 23.248 1.064 24,312 PSC Fees 23,533 CAS-11-WAR 30 8.065 31.598 Other General Taxes CAS-11-WAR 7,492 383 7,875 31 Total Taxes Other Than Income Taxes 32 284,553 16,731 301.284 33 34 (215,797)35 (30,550)36 422,861 37 (547)38 175,967

Company: Missouri-American Water Company Operation: Warrensburg Case No. WR-2010-XXXX

Case No. WR-2010-XXXX Schedule CAS-11-WAR Page 1 of 4

2 [Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		Test Year	CAS-15 p1	CAS-15 p2	CAS-15 p3	CAS-15 p4	CAS-15 p5	CAS-15 p8	CAS-15 p7	CAS-15 p8
4	Line		Ended	Labor	Group Ins	Pension	401K	Payroll Taxes	Fuel & Power	Chemical	Purch Water
5	Number	Description	30-Jun-09	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	293,850	\$37,139							
7	9	Purchased Water									0
8		Fuel and Power	171,499					-	31,817	0.045	
9	11	Chemicals	30,976				<u> </u>			2,347	
10	12	Waste Disposal									
11	13	Support Services	443,382					_			
12	14	Group Insurance	51,647		60,901		<u> </u>	<u> </u>			
13	15	Pensions	13,870	<u> </u>		61,047	<u> </u>				·
14	16	Regulatory Expense	7,844								
15	17	Insurance Other Than Group	60,162								
16	18	Customer Accounting	90,572					<u> </u>			
17	19	Rents .	4,663					<u> </u>	Ĺ <u>_</u>		
18]	20	General Office Expense	26,042								
19	21	Miscellaneous	92,457				861				
20	25	Maintenance - Other	199,375					l	İ		
21											
22		Total Operations and Maintenance	1,486,339	37,139	60,901	61,047	861	0	31,817	2,347	0
23								l			
24	27	Depreciation	355,861								
25	28	Amortization	1,952								
26											
27		Total Depreciation and Amortization	357,813	0	0	0	0	0	0	0	0
28											
29	29a	Property Taxes	230,280								
30	29b	Payroll taxes	23,248					1,064			
31	29c	Gross Receipts Taxes	23,533					1			
32	29d	Other General Taxes	7,492		-						
33											
34		Total Taxes other than income	284,553	0	Ó	0	Ö	1,064	0	0	0
35								T			
36							 	 			
37								 			
38		 	 								
39		 	 			 		<u> </u>	<u> </u>		
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41		 	 			 		 	 		
77						L	<u> </u>			<u> </u>	ليـــــا

Case No. WR-2010-XXXX Schedule CAS-11-WAR Page 2 of 4

Company: Missouri-American Water Company Operation: Warrensburg Case No. WR-2010-XXXX

2 3 4	168 Line		Schedule CAS-15 p9 Waste Disp.	Schedule CAS-15 p10 Regulatory	Schedule CAS-15 p11 ins. Other	Schedule CAS-15 p12 Mgt Fees	Schedule CAS-15 p13 Rent	Schedule CAS-15 p13 Rent	Schedule CAS-15 p13 Rent	Schedule CAS-15 p14 Main Breaks	Schedule CAS-15 p15 Transportation
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6		Labor	 _						 	 	<u> </u>
7	9	Purchased Water	 								
8 (Fuel and Power	 -								
9	11	Chemicals	-								
10		Waste Disposal	0								
11	13	Support Services	}		L	(1,635)				L	
12		Group Insurance									
13	15	Pensions	ļ								
14	16	Regulatory Expense		1,023				<u> </u>		<u> </u>	
15 [17	Insurance Other Than Group			15,424		<u> </u>		<u></u>		
16 [18	Customer Accounting									
17	19	Rents					1		L	L	
18	20	General Office Expense						0			
19		Miscellaneous							(1)		(2,577)
20	25	Maintenance - Other								0	
21									· -		
22		Total Operations and Maintenance	0	1,023	15,424	(1,635)	1	0	(1)	0	(2,577)
23									J — — — — — — — — — — — — — — — — — — —		
24	27	Depreciation									
25	28	Amortization									
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	0	a
28			 						 		[
29	29a	Property Taxes	 							 -	 -
30	29b	Payroll taxes	 								
31	29¢	Gross Receipts Taxes	 						 		
32		Other General Taxes) 								
33		Giller General Faxes	 -								 -
34		Total Taxes other than income	0	0	0	0	0	 	0	0	ō
35		Total - axes onles than mount	 		ļ				 	- -	
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37			 			 -					
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Case No. WR-2010-XXXX Schedule CAS-11-WAR Page 3 of 4

Company: Missouri-American Water Company Operation: Warrensburg Case No. WR-2010-XXXX

1			Schedule	Outurate	Schedule	Cabadala	Schedule	Schedule	Schedule	Schedule	Schedule
2	168	'	CAS-15 p16	Schedule CAS-15 p17	CAS-15 p18	Schedule CAS-15 p19	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Line			Property Taxes		Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5	Number	Description	Expense	Expense	Expense	Expense	Ехреляе	Expense	Expense	Expense	Expense
6	8	Labor									
7	9	Purchased Water									
8	10	Fuel and Power									
9	11	Chemicals									
10	12	Waste Disposal									
11	13	Support Services									
12	14	Group Insurance									
13	15	Pensions									
14	16	Regulatory Expense									
15	17	Insurance Other Than Group									
16	18	Customer Accounting						(14,856)	0		(\$149)
17	19	Rents									
18	20	General Office Expense									
19		Miscellaneous					(0)				
20	25	Maintenance - Other	(110,307)			110,059					
21											
22		Total Operations and Maintenance	(110,307)	0	0	110,059	(0)	(14,856)	0	0	(149)
23											
24	27	Depreciation								159,169	
25	28	Amortization									
26						Ī					
27		Total Depreciation and Amortization	0	0	0	0	0	0-	0	159,169	0
28											
29	29a	Property Taxes		7,219							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes			8,065						
32	29d	Other General Taxes									
33											
34		Total Taxes other than income	0_	7,219	8,065	0	0	0	0	0	0
35									ł		
36											
37											
38										· · · · · · · · · · · · · · · · · · ·	
39						T					
40											
41											

Company: Missouri-American Water Company Operation: Warrensburg Case No. WR-2010-XXXX

Case No. WR-2010-XXXX Schedule CAS-11-WAR Page 4 of 4

2 3 4	168 Line		Schedule CAS-15 p24 Elim Lobby fees	Schedule CAS-15 p25 Hydrant Maint	Schedule CAS-15 p26 Franchise	Schedule	Schedule	Schedule	Schedule	Present Rate	Total Present Rates
5	Number		Expense	Expense	Expense	Expense	Expense	Expense	Expense	Adjustments	Expense
6	8	Labor	\$0							\$37,139	\$330,989
7	9	Purchased Water								0	0
8	10	Fuel and Power								31,817	203,316
9	11	Chemicals								2,347	33,323
10	12	Waste Disposal								0	
11	13	Support Services								(1,635)	441,747
12	14	Group Insurance								60,901	112,548
13	15	Pensions								61,047	74,917
14	16	Regulatory Expense				_				1,023	8,867
15	17	Insurance Other Than Group								15,424	75,586
16	18	Customer Accounting								(15,005)	75,567
17	19	Rents								1	4,664
18	20	General Office Expense								0	26,042
19	21_	Miscellaneous								(1,716)	90,741
20	25	Maintenance - Other		\$0						(248)	199,127
21						,					
22		Total Operations and Maintenance	0	0	0	0	. 0		0	191,094	1,677,433
23											
24	27	Depreciation]							159,169	515,030
25	28	Amortization								. 0	1,952
26											
27		Total Depreciation and Amortization	0	0	0	0	0		0	159,169	516,982
28											
29	29a	Property Taxes								7,219	237,499
30	29b	Payroll taxes								1,064	24,312
31	29c	Gross Receipts Taxes								8,065	31,598
32	29d	Other General Taxes			\$383					383	7,875
33											
34	- -	Total Taxes other than income	Ō	0	. 383	0	0		0	16,731	301,284
35			T -								
36			1				 				
37			1			·		i	 		
38			 			 					
39			 					İ			
40									<u> </u>		
41											

Proforma State and Federal Income Taxes at Present and Proposed Rates For the Test Year Ended June 30, 2009

Missouri Public Service Commission
Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-12-WAR Page 1 of 1

District:	Warrensburg	
1:44		

40

Line#					
1	The Company's federal and state income	taxes will be affecte	d by all of the pro form:	a adjustments made	
2	at present and proposed rates.			•	
3	• • • • • • • • • • • • • • • • • • • •				
4					
5					
6					
7		At Preser	nt Rates	At Propos	ed Rates
8		Federal	State	Federal	State
9					
10	Utility Operating Income Before Income Taxes	\$1,282,614	\$1,282,614	\$1,727,724	\$1,727,724
11					
12	Interest Expense Deduction	440,339	440,339	440,339	440,339
13			*		
14	Taxable Income	842,275	842,275	1,287,385	1,287,385
15					
16	Addback (Deducts):				
17	Tax over Book Depreciation	(473,777)	(473,777)	(473,777)	(473,777)
18	Non-deductible Meals	941	941	941	941
19	Amortization Preferred Stock Expense	22	22	22	22
20	Non-deductible Reserve Deficiency	. 0	0 .	0	. 0
21					
22	Total Addbacks (Deducts)	(472,814)	(472,814)	(472,814)	<u>(472,814)</u>
23	—				
24	Taxable Income	369,461	369,461	814,571	814,571
25					
26	Effective Tax Rate (1)	33.1754%	<u>5.213</u> 3%	<u>33.1754%</u>	<u>5.2133%</u>
27					
28	Proforma Income Tax at Present / Proposed Rates	122,570	19,261	270,237	42,466
29	· · · · · · · · · · · · · · · · · ·		***		
30	Per Books Amount / Present Rates	(215,797)	(30,550)	122,570	19,261
31		****	0.40.04.4	A=	***
32	Proforma adjustment	<u>\$338,367</u>	\$49,811	\$147,667	\$23,205
33					
34					
35					
36		_			
37	(1) Based on a 6.25% statutory rate for SIT and 35% for I	FIT			
38					
39					
40					

		Test	t Year Operating Revenues at I For the Test Year E	Present Rates vs Proposed Randed June 30, 2009	ntes		
Compa	uri Public Service Commission any: Missouri-American Water at: Warrensburg	Company					WR-2010-XXX le CAS-13-WAF Page 1 of
		Present Pro	Forma Rates	Proposed Pro	Forma Rates		
Line#	Class/ Description	Sales ('000 Gal)	Total Revenue	Sales ('000 Gal)	Total Revenue	Dollar Change	Percentage Change
	Monthly Billing:	(000 00)	1.0701100	(500 (31)	TOTOLOG	Change	Gilding
3							
	Residential	372,514	\$2,044,356	372,514	\$2,419,331	\$374,975	18.34%
	Commercial	158,636	711,409	158,636	724,470	13,061	1.84%
6	Industrial	33,206	93,822	33,206	108,956	15,134	16.13%
7	Other Public Authority	127,815	462,084	127,815	477,131	15,047	3.26%
8	Other Water Utilities	112,742	292,392	112,742	304,284	11,892	4.07%
9	Miscellaneous	. 0	0	0	0	0	0.00%
10	Private Fire	0	104,721	0	106,651	1,930	1.84%
11	Public Fire	0	0	0	0	0	0.00%
12	Total	804,913	3,708,784	804,913	4,140,823	\$432,039	11.65%
13 14							
	Miscellaneous Revenues:						
	Reconnect Charges		765		5,265	4,500	588.24%
18	Returned Check Charge		1,224		1,224	0	0.00%
19	Application Fee		0		12,500	12,500	0.00%
20	Miscellaneous Other Revenue		67,308	•	67,308	0	0.00%
21	Rents from Water Property		232		232	0	0.00%
22 23	Misc Sales		-		0	0	0.00%
23 24			\$3,778,313		\$4,227,352	449,039	11.889
25							
26 2 7							
28							
29			•				
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40					•		

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

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			Present Pro F	orma Rates			Prop	osed Pro Forn	na Rates		
Line# 1	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
2	Residential:										
3	Minimum Charge:										
4	5/8" Monthly	70,217		\$10.88	\$763,964	70,217		\$15.00	\$1,053,260	\$289,296	37.87%
5	5/8" Low Income	3,234		\$10.88	\$35,183	3,234		\$9.75	\$31,529	(\$3,654)	-10.39%
6	3/4" Monthly	31		13.93	428	31		19.20	589	161	37.62%
7	1" Monthly	276		19.74	5,444	276		27.21	7,505	2,061	37.86%
8	1-1/2" Monthly	0		34.31	0	0		47.32	0	0	0.00%
9	2" Monthly	20		51.80	1,026	20		71.44	1,415	389	37.91%
10	3" Monthly	0		92.57	0	0		127.67	0	0	0.00%
11	4" Monthly	0		150.82	0	0		208.02	0	0	0.00%
12	6" Monthly	0		296.46	0	0		408.90	0	0	0.00%
13	8" Monthly	٥		471.19	0	0		649.91	0	0	0.00%
14	10" Monthly	0		800.44	0	0		1,104.01	0	0	0.00%
15	12" Monthly	0		1,320.35	0	0		1,820.34	0	0	0.00%
16											
17	Volumetric Charge	<u>:s:</u>									
18	First Block		372,136	\$3.3242	1,237,055		372,136	\$3.5570	1,323,689	86,634	7.00%
19	Second Block		378	3.3242	1,256		378	3.5570	1,344	88	7.01%
20	Third Block		0	3:3242	٥		0	3.5570	0 '	0	0.00%
21	Fourth Block		0	3.3242	0		0	3.5570	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Books	s .						•		0	0.00%
24	Total	•	372,514	•	\$2,044,356	•	372,514	•	\$2,419,331	\$374,975	18.34%
25		•			_	=		. •			
26											

Missouri Public Service Commission

Company: Missouri-American Water Company
District: Warrensburg

Case No. WR-2010-XXXX Schedule CAS-14-WAR Page 2 of 7

Dollar Change	Percentage Change
	-
\$20,346	37.87%
444	37.769
7,074	37.84%
4,392	37.92%
19,894	37.92%
842	37.89%
0	0.00%
0	0.00%
2,091	37.93%
0	0.00%
0	0.00%
(58,443)	-11.83%
16,421	22.829
0	0.00%
0	0.00%
0	0.00%
0	0.00%
\$13,061	1.849

Missouri Public Service Commission

Company: Missouri-American Water Company District: Warrensburg

Case No. WR-2010-XXXX Schedule CAS-14-WAR Page 3 of 7

: Warrensburg										Page 3 of
		Present Pro F	oma Rates			Prop	osed Pro Form	a Rates		<u> </u>
Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar	Percentage
	_ Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
ndustrial:		-								<u> </u>
Minimum Charge:										
5/8" Monthly	0		\$10.88	\$0	0		\$15.00	\$0	\$0	0.00
3/4" Monthly	0		13,93	0	0		19.20	٥	D	0.00
1" Monthly	50		19.74	987	50		27,21	1,361	374	37.89
1-1/2" Monthly	. 12		34.31	412	12		47.32	568	156	37.86
2" Monthly	75		51.80	3,885	75		71.44	5,358	1,473	37.92
3" Monthly	13		92.57	1,203	`13		127.67	1,660	457	37.99
4" Monthly	25		150.82	3,771	25		208.02	5,201	1,430	37.92
6" Monthly	0		296.46	0	0		408.90	0	0	0.00
B" Monthly	0		471.19	0	0		649.91	0	0	0.00
10" Monthly	0		800.44	0	0		1,104.01	0	0	0.00
12" Monthly	0		1,320.35	0	0		1,820.34	0	0	0.00
	•									
Volumetric Charge	<u>:s:</u>									
First Block		6,846	\$3.8722	26,510		6,846	\$3.4600	23,688	(2,822)	-10.65
Second Block		26,099	2.1693	56,617		26,099	2.7000	70, 467	13,850	24.46
Third Block		261	1.6741	437		261	2.5000	653	216	49.43
Fourth Block		0	1.1273	0		0	2.5000	0	0	0,00
FAL's and Credits		0		0		0		0	0	0.00
Reconcile to Book	s .		_						0	0.00
Total		33,206	_	\$93,822	•	33,206		\$108,956	\$15,134	16.13
	•		=		:	· · · · · · · · · · · · · · · · · · ·	*			
Total		33,206	•	\$93,822	•	33,206	*	\$108,956_	\$15,134	<u>=</u>
	Class/ Description Industrial: Minimum Charge; 6/8" Monthly 6/4" Monthly 1" Monthly 1" Monthly " Monthly	Class/ Customer Meter Billings Industrial: Minimum Charge: 5/8" Monthly 0 14" Monthly 50 1-1/2" Monthly 12 2" Monthly 75 3" Monthly 13 4" Monthly 25 3" Monthly 13 4" Monthly 0 10" Monthly 0 10" Monthly 0 12" Monthly 0 12" Monthly 0 12" Monthly 0 14" Monthly 0 15" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 0 16" Monthly 10 16" Monthl	Class/ Customer Description Meter Sales Billings ('000 Gal) Industrial: Minimum Charge: 6/8" Monthly 0 1-1/2" Monthly 50 1-1/2" Monthly 12 2" Monthly 13 1" Monthly 25 3" Monthly 13 1" Monthly 0 1" Monthly 0 1" Monthly 12 2" Monthly 10 1" Monthly 10 1" Monthly 0 1"	Present Pro Forma Rates	Present Pro Forma Rates	Class Customer Sales Current Total Revenue Billings Customer Meter Billings Customer Present Pro Forma Rates	Class Customer Sales Current Total Meter Sales Proposed Pro Form Meter Sales Current Total Meter Sales Proposed Rate Revenue Sillings ('000 Gal) Rate Revenue Sillings ('000 Gal) Rate Revenue Sillings ('000 Gal) Rate Revenue Re	Class Customer Meter Sales Current Total Revenue Billings ('000 Gal) Rate Revenue Billings Customer Meter Sales Current Total Revenue Billings ('000 Gal) Rate Revenue Rev	Present Pro Forma Rates	

Missouri Public Service Commission

Company: Missouri-American Water Company District: Warrensburg Case No. WR-2010-XXXX Schedule CAS-14-WAR

Page 4 of 7

			Present Pro F	orma Rates			Pro	osed Pro Form	na Rates		
Line #	Class/	Customer				Customer					
j	Description	Meter	Sales	Current	Total	Meter	Sales	Proposed	Total	Dollar	Percentage (
1		Billings	('000 Gal)	_ Rate	Revenue	Billings	('000 Gal)	Rate	_Revenue	Change	Change
2	Other Public Auth	nority:			 						
3	Minimum Charge:										
4	5/8" Monthly	1,048		\$10.88	\$11,406	1,048		\$15.00	\$15,725	\$ 4,31 9	37.87%
5	3/4" Monthly	12		13.93	167	12		19.20	230	63	37.72%
6	1" Monthly	74		19.74	1,461	74		27.21	2,014	553	37.85%
7	1-1/2" Monthly	61		34.31	2,093	61		47.32	2,887	794	37.94%
8	2" Monthly	444		51.80	22,999	444		71.44	31,719	8,720	37.91%
9	3" Monthly	73		92.57	6,758	73		127.67	9,320	2,562	37.91%
10	4" Monthly	157		150.82	23,679	157		208.02	32,659	8,980	37.92%
11	6" Monthly	٥		296.46	0	0		408.90	0	0	0.00%
12	8" Monthly	12		471.19	5,654	12		649.91	7,799	2,145	37.94%
13	10" Monthly	´ 0		800.44	0	0		1,104.01	0	0	0.00%
14	12" Monthly	0		1,320.35	0	0		1,820.34	٥	0	0.00%]
15											
16											1
17	Volumetric Charge	<u>es:</u>									
18	First Block		39,119	\$4.3688	170,902		39,119	\$3.4600	135,351	(35,551)	-20.80%
19	Second Block		88,543	2.4475	216,709		88,543	2,7000	239,067	22,358	10.32%
20	Third Block		173	1.8888	327	•	173	2.5000	433	106	32.42%
21	Fourth Block		. 0	1.2719	0		0	2.5000	0	0	0.00%
22	FAL's and Credits		(20)		(71)		(20)		(73)	(2)	2.87%
23	Reconcile to Books	s .								0	0.00%
24	Totaf	•	127,815		\$462,084	•	127,815		\$477,131	\$15,047	3.26%
25		•		=							

Missouri Public Service Commission

Company: Missouri-American Water Company
District: Warrensburo

Case No. WR-2010-XXXX Schedule CAS-14-WAR Page 5 of 7

Distric	t: Warrensburg										Page 5 of 7
			Present Pro F	orma Rates			Pro	posed Pro Form	na Rates		
Line#	Class/ Description	Customer Meter	Sales	Current	Total	Customer Meter	Sales	Proposed	Total	Dollar [*]	Percentage
1		Billings	('000 Gal)	Rate	Revenue	Billings	('000 Gal)	Rate	Revenue	Change	Change
2	Other Water Utilit	ties:					•				
3	Minimum Charge:							•			
4	5/8" Monthly	0		\$10.88	\$ 0	0		\$15.00	\$0	\$0	0.00%
5	3/4" Monthly	0		13. 9 3	0	0		19.20	0	0	0.00%
6	1" Monthly	0		19.74	0	0		27.21	0	0	0.00%
7	1-1/2" Monthly	0		34,31	0	0		47.32	0	0	0.00%
8	2" Monthly	24		51.80	1,243	24		71.44	1,715	472	37.97%
9	3" Monthly	0		92.57	0	0		127.67	0	0	0.00%
10	4" Monthly	12		150.82	1,810	- 12		208.02	2,496	686	37.90%
11	6" Monthly	0		296.46	0	0		408.90	0	0	0.00%
12	8" Monthly	0		471.19	0	0		649.91	0	0	0.00%
13	10" Monthly	0		800.44	0	0		1,104.01	O.	0	0.00%
14	12" Monthly	0		1,320.35	0	0		1,820.34	0	0	0.00%
15			•								
16									-		
17	Volumetric Charge	<u>:s:</u>									
18	First Block		1,238	\$6,4556	7,994		1,238	\$3.4600	4,285	(3,709)	-46.40%
19	Second Block		22,797	3.6178	82,475		22,797	2.7000	61,552	(20,923)	-25.379
20	Third Block	4	36,000	2,7723	99,803	•	36,000	2.7000	97,200	(2,603)	-2.619
21	Fourth Block		52,706	1.8796	99,067		52,706	2.6000	137,036	37,969	38.339
22	FAL's and Credits	•	0		0		0		0	0	. 0.00%
23	Reconcile to Book	s		_				_		0	0.00%
24	Total		112,742	· ·	\$292,392		112,742	_	\$304,284	\$11,892	4.079
25				•				-			
26								•			

Missouri Public Service Commission

Company: Missouri-American Water Company District: Warrensburg Case No. WR-2010-XXXX Schedule CAS-14-WAR Page 6 of 7

			Present Pro f	orma Rates			Pro	posed Pro Form	na Rates		
Line #	Class/ Description	Customer Meter Billings	Sales ('000 Gal)	Current Rate	Total Revenue	Customer Meter Billings	Sales ('000 Gal)	Proposed Rate	Total Revenue	Dollar Change	Percentage Change
	Miscellaneous:									——————————————————————————————————————	
	Minimum Charge:			•							
	5/8" Monthly	O		\$10.88	\$ 0	0		\$15.00	\$0	\$0	0.00%
	3/4" Monthly	0		13.93	0	0		19.20	0	0	0.00%
	1" Monthly	0		19.74	0	C C		27.21	0	0	0.00%
7	1-1/2" Monthly	O		34.31	0	0		47.32	0	0	0.00%
	2" Monthly	0		51.80	0	0		71.44	0	0	0.009
9	3" Monthly	0		92.57	0	0		127.67	Û	0	0.00%
10	4" Monthly	0		150.82	0	0		208.02	0	0	0.00%
11	6" Monthly	0		296.4 6	0	0		408.90	0	0	0.009
12	8" Monthly	0		471.19	0	0		649.91	0	0	0.009
	10" Monthly	0		800.44	0	0		1,104.01	0	0	0.00%
	12" Monthly	0		1,320.35	0	0		1,820.34	0	0	0.009
15 16											
17	Volumetric Charge	<u>s:</u>									
18	First Block		0	\$0.0000	0		0	\$0.0000	0	0	0.009
19	Second Block		0	0.0000	0		0	0.0000	0	0	0.009
20	Third Block	•	0	0.0000	0	•	0	0.0000	o ·	σ	0.009
21	Fourth Block		0	0.0000	0		0	0.0000	0	0	0.00%
22	FAL's and Credits		0		0		0		0	0	0.00%
23	Reconcile to Book	s								σ	0.009
24	Total		0	•	\$0		Ó	·	\$0	\$0	0.00%
25				-				-			

Missouri Public Service Commission

Company: Missouri-American Water Company

Case No. WR-2010-XXXX Schedule CAS-14-WAR

District: Warrensburg Page 7 of 7 Proposed Rates Present Rates Line# Connection Number Size Dollar Percentage Total Annual Total Annual Change Change Connections Rate Revenue Rate Revenue 2 Private Fire Service: 3 1.83% Private Fire Hydrant \$1,487.76 \$5,951 1,515.12 \$6,060 \$109 5 6 2" 2 213.24 426 217.20 1.88% 434 7 8 3" Ó 366.36 373.08 0 0.00% 0 9 10 4" 1.84% 18 581.28 10,463 591.96 10,655 192 11 6" 1.84% 12 35 1.192.20 41,727 1,214,16 42,496 769 13 14 8" 21 2,051.52 43,082 2,089.32 43.876 794 1.84% 15 10" 1.84% 16 3,153.24 3,153 3,211.32 3,211 58 1 17 18 12" 0 4,495.92 0 4,578.72 0 0 0.00% 19 FAL's and Credits (81) 20 (81) 0 0.00% 21 22 Total 81 \$104,721 \$106,651 \$1,930 1.84% 23 24 25 26 **Public Fire Protection:** 27 746 0.00% 0.00 28 **Public Fire Hydrants** 0.00 0 29 30 31 32 33 34 35 36 37 38 39 40

,		ear Ended June 30, 2009		
Missouri Public Servic Company: Missouri-An District: Warren Count	e Commission nerican Water Company	can Ended June 30, 2003		Case No. SR-2010-XXXX Schedule CAS-2-WCS Page 1 of 1
Line			- Sec. 1	
No. 1			·	
2				
3 4	Description	Schedule	Amount	•
5	Description	Scrieduje	Amount	
- 6 7	Rate Base	CAS-3-WCS	\$3,135,777	
8	Operating Income at Present Rates	CAS-8-WCS	(273,080)	
9 10	Earned Rate of return		-8.71%	
11 12	Requested Rate of Return	Chao Testimony	8.91%	
13		,		
14 15	Required Operating Income		279,398	
16	Operating Income Deficency		552,478	
17 18	Gross Revenue Conversion Factor		1.63558	
19 20	Revenue Deficiency		903,622	
21	Noteliae deliaelity		903,022	
22 23	Adjusted Operating Revenues	CAS-8-WCS	190,420	
24	Total Revenue Requirement		\$1,094,042	
25				
26 27				
28	Gross Revenue Conversion Factor			
29	Revenue \$1,000.000			
30	Uncollectibles 0.76450% 7.645			
31	PSC Assessment 0.00000%_ 0,000			
32	Before Tax Amount 992.355	-		
33	State Income Taxes 5.21327% 51,734			
34	Federal Income Taxes 33.17536% 329.217			
35	Total Taxes and Expenses 388.596	-		
36	Net Amount \$611.404	-		
37		=		•
38	Conversion Factor1.63558			
39	1.0000	=		
40				
40				

. .

	Rate	Base Summar	y
Test	Year	Ended June 30	. 2009

Test Year Ended June 30, 2009

Missouri Public Service Commission
Company: Missouri-American Water Company
District: Warren County Sewer

Line #

2 3 4	Rate Base Component	Supporting Reference	Per Books <u>06/30/09</u>	Adjustments	Pro Forma Rate Base
	Utility Plant in Service	CAS-4-WCS	3,974,546	85,321	4,059,867
	Accumulated Provision for Depreciation	CAS-5-WCS	(573,859)	(2,386)	(576,245
	Accumulated Amortization	W/P's	0	0	C
2	Utility Plant Acquisition Adjustments	W/P's	0	0	0
; ;	Net Utility Plant		3,400,687	82,935	3,483,622
) i	Less:				
	Customer Advances	CAS-6-WCS	4,033	22,685	26,718
	Contributions in Ald of Construction	CAS-6-WCS	26,616	(257)	26,35
	Accumulated Deferred ITC (3%)	W/P's	0	0	(
	Deferred Income Taxes	W/P's	. 284,561 .	8,040	292, 60°
:	Pension Liability	W/P's	4,801	(4)	4,797
, , ,	Subtotal		320,011	30,464	350,475
_	Add:		•		
	Cash Working Capital	CAS-7-WCS	0	0	(
	Materials and Supplies	W/P's	0	0	(
	Prepayments	W/P's	1,204	0	1,204
	OPEB's Contributed to External Fund	W/P's	. 0	0	(
	Pension/OPEB Tracker	W/P's	1,568	(142)	1,426
	Regulatory Deferrals	W/P's	0	0	C
i i	Subtotal		2,772	(142)	2,630
	Total Original Cost Rate Base		3,083,448	52,329	3,135,777

40

			Utility Plant in Service			
			For the Test Year Ended June			
Compa		vice Commission -American Water Company unty Sewer				Case No. SR-2010-XXXX Schedule CAS-4-WCS Page 1 of 1
Line#		•				
1 2 3	Acct No	Account Description Sewer Plant	Per Books <u>06/30/09</u>	Pro Forma <u>Adjustments</u>	Pro Forma <u>UPIS</u>	,
4		Other Including Allocated Plant	\$163,476	\$85,321	\$248,796	
5	351	WW Struct & Imp Coli	866,475	0	866,475	
6	352.1	WW Collection Sewers Forced	13,401	0	13,401	
7	352.2	WW Collecting Mains	550,595	0	550,595	
8	353	WW Services Sewer	50,972	0	50,972	
9	356	WW Power Gen Equip Collecting	0	0	0	
10	357	WW Communication Equipment	0	0	0	
11	363	WW Collecting Mains	476,888	0	476,888	
12	365	WW Pump Equip Other Power	43,724	0	43,724	
13	370.1	WW Land & Ld Rights Gen	0	0	0	
14	371	WW Struct & Imp TDP	255,191	0	255,191	
15	372	WW Collecting Mains Other	1,553,824	C	1,553,824	
16	373	WW Plant Sewers	0	0	0	
17	374	WW Outfall Sewer Lines	0	0	0	
18	392	WW Trans Equipment	Ó	0	0	
19						
20						
21	•					
22						
23						
24						
25						•
26		Total Plant in Service	\$3,974,546	\$85,321	\$4,059,867	
27						
28		•		•		
29						
30				•		
31						
32						
33						
34		·				
35				_		
36				•		
37						
38						
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	Accumulated Depreciation and	Amortization		
<u></u>	Test Year Ended June 30,	, 2006		
Missouri Public Service Commission				Case No. SR-2010-XXXX
Company: Missouri-American Water Company				Schedule CAS-5-WCS
District: Warren County Sewer				Page 1 of 1
Line#	D DI	D F.		
	Per Books	Pro Forma	Pro Forma	
1 Acct No Account Description	<u>06/30/09</u>	<u>Adjustments</u>	Reserve	
2 <u>Sewer Plant</u>				

1			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>06/30/09</u>	<u>Adjustments</u>	Reserve
2	•	Sewer Plant			
3					
4		Other Including Allocated Plant	\$376,962	\$2,936	\$379,898
5	351	WW Struct & Imp Coll	0	(1,106)	(1,106)
6	352.1	WW Collection Sewers Forced	0	O O	` 0
7	352.2	WW Collecting Mains	0	0	0
8	353	WW Services Sewer	0	0	0
9	363	WW Pump Equip Elect	0	0	0
10	370.1	WW Land & Ld Rights Gen	8,449	0	8,449
11	371	WW Struct & Imp TDP	135,765	438	136,203
12	372	WW TD Equipment	29,381	119	29,500
13	374	WW Outfall Sewer Lines	0	0	. 0
14	391 WW	WW Office Furniture & Equip	0	0	0
15	392 WW	WW Trans Equipment	1	0	1
16	394 WW	WW Tool Shop & Garage	0	0	0
17	395 WW	WW Laboratory Equipment	849	(0)	849
18	398 WW	WW Misc Equipment	22,451	(0)	22,451
19		• •	·	` '	
20					
21	•	Total Plant in Service	\$573,859	\$2,386	\$576,245
22					
23					
24					
25					
26					
27					
28	-	•	•		
29					
30			•		
31					
32					
33					
34					
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39				•	
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_ <u>~v</u>					

			Advances and Contributions in For the Test Year Ended June			
Compa		vice Commission -American Water Company unty Sewer				Case No. SR-2010-XXXX Schedule CAS-6-WCS Page 1 of 1
Line #			Per Books	Pro Forma	Pro Forma	
1 2	Acct No	Account Description	06/30/09	<u>Adjustments</u>	Balance	
3	050.44	Customer Advances		00.740	26.718	
"	252.11	Advances for Construction - Mains	0	26,718	20,718	

2	Acct No	Account Description	06/30/09	<u>Adjustments</u>	Balance
3		Customer Advances			
4	252.11	Advances for Construction - Mains	0	26.718	26,718
5	202.11	Advances for Construction - Extensions	ŏ	0	20,7.0
6		Advances for Construction - Services	Ö	Ö	Õ
7		Advances for Construction - Hydrants	ő	Õ	Ö
8		Advances for Construction - WIP	4,033	(4,033)	Õ
9	252.71	Advances for Construction - Taxable Extensions	0	0	Ō
10		Total Customer Advances	4,033	22,685	26,718
11					
12			•		
13					
14					
15		Contributions in Aid of Construction			
16	271.11	Contributions in Aid - NT Mains	0	0	0
17	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
18	271.21	Contributions in Aid - NT Services	0	150	150
19	271.30	Contributions in Aid - NT Meters	0	0	0
20		Contributions in Aid - NT Hydrants	, 0	, o	. 0
21		Contributions in Aid - NT Other	21,000	0	21,000
22		Contributions in Aid - WIP	0	0	0
23	271.71	Contributions in Aid - Taxable Mains	0	0	0
24	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
25	271.27	Contributions in Aid - Taxable Services	6,081	0	6,081
26	271.37	Contributions in Aid - Taxable Meters	0	0	0
27	271.47	Contributions in Aid - Taxable Hydrants	0	0	.0
28	·	Contributions in Aid - Taxable WIP	0	0	O
29		Contributions in Ald - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC	(258)	(407)	(665)
31	Various	Accumulated Amortization - CIAC Taxable	(207)	0	(207)
32		Total Contributions in Aid of Construction	26,616	(257)	26,359
33					
34					
35					
36					
37					
38					
39					
40_					

	Workit	ng Capital	
For the	Test Year	Ended June	30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company District: Warren County Sewer

Case No. SR-2010-XXXX Schedule CAS-7-WCS Page 1 of 1

e #							
1		•	Average				
2		Proforma	Daily	Revenue	Expense	Net	Cash
3	Expense Category	Expense	Expense	Lag	(Lead)/Lag	(Lead)/Lag	Requirment
4	Base Payroll	85,610	235	42.88	13.60	29.28	6,868
5	Tax Withholding	40,677	111	42.88	15.50	27.38	3,051
6	Fuel and Power	15,258	42	42.88	30.20	12.68	530
7	Chemicals	0	O	42.88	13.66	29.22	0
8	Purchased Water	0	0.	42.88	0.00	42.88	0
9	Service Company Charges	25,650	70	42.88	(10.98)	53.86	3,785
10	Group Insurance	2,008	. 6	42,88	(9.38)	52.26	287
11	OPEB's	256	1	42.88	(1.39)	44.27	31
12	Pensions .	27,482	75	42.88	(1.39)	44.27	3,333
13	ESOP	0	0	42.88	0.00	42.88	. 0
14	Insurance Other than Group	4,626	13	42.88	(32.94)	75.82	961
15	Uncollectables	1,413	4	42,88	43.04	(0.16)	(1
16	Rents	40	0	42.88	0.00	42.88	`ś
17	401(k)	2,007	5	42.88	17.50	25.38	140
18	Other O&M	92,053	252	42.88	43.30	(0.42)	(106)
19	Total O&M Expenses	297,080				` '.	18,884
20	•	•					
21	Depreciation Expense	182,518	500	42.88	42.88	0.00	0
22	Property Taxes	123,303	338	42.88	159,50	(116.62)	(39,396)
23	Public Service Commission Fee	21,373	59	42.88	(45.00)	87.88	5,146
24	Franchise and Environment Tax	457	1	42.88	29.63	13.25	17
25	FICA Taxes	112	0	42.88	10.76	32.12	10
26	FUTA Taxes	8,943	25	42.88	0.63	42.25	1,035
27	SUTA Taxes	317	1	42.88	2.72	40.16	35
28·	Federal Income Tax - Current	(156,747)	(429)	42.88	29.64	13,24	(5,686)
29	State Income Tax - Current	(24,632)	(67)	42.88	29.64	13.24	(894
30	Deferred Income Taxes	10,720	29	42.88	43.04	(0.16)	(5)
31	Interest Expense	99,003	271	42.88	91.00	(48.12)	(13,052
32	Preferred Dividends	925	3	42.88	45.00	(2.12)	(5
33	Total Working Capital Requirement	563,372	•		1.5.50	(=: -:-)	(33,911)
34	Access to account the access to an administration to					•	130,011
3 5	Total Cash and Working Capital Requirement Used					•	
36	Total Good and Molling Gobilet Ledgite Hell Good						- <u>- </u>
30 37	•						
37 38							
39	All Lead/Lags are based on internal study.						
40						*	-

Statement of Income Per Books and Pro Forma - Warren County Sewer

For the Test Year Ended June 30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company District: Warren County Sewer

Case No. SR-2010-XXXX Schedule CAS-8-WCS Page 1 of 1

Line#							
1 2 3		Schedule Reference	Test year Ended 6/30/09	Adjustments	Pro Forma Present Rates	Adjustments	Pro Forma Proposed Rates
4 5							
6 7	Operating Revenues	CAS-9-WCS	\$175,125	\$15,295	\$190,420	\$903,622	\$1,094,042
8	Operating Expenses						
9	Operating and Maintenance	CAS-10-WCS	246,342	50,738	297,080	6,908	303,988
10	Depreciation Expense	CAS-10-WCS	178,623	3,782	182,405	.,	182,405
11	Amortization Expense	CAS-10-WCS	113	0	113		113
12	•						
13	Taxes other Than Income Taxes						
14	Property Taxes	CAS-10-WCS	(15)	123,318	123,303		123,303
15	Payroll Taxes	CAS-10-WCS	8,091	1,281	9,372		9,372
16	PSC Fees	CAS-10-WCS	1,231	20,142	21,373	0	21,373
17	Other	CAS-10-WCS	435	22	457		457
18				_			
19	Utility Operating Income Before Incom	e Taxes	(259,695)	(183,988)	(443,683)	896,714	453,031
20	•			•			
21	Income Taxes	·	,	•			
22	Federal Income Tax	CAS-12-WCS	22,479	(179,226)	(156,747)	297,488	140,741
23	State Income Tax	CAS-12-WCS	3,182	(27,814)	(24,632)	46,748	22,116
24	Deferred Income Taxes		(44,047)	54,767	10,720	0	10,720
25	Amortization of Investment Tax Cred	lit	56		56		56
26							
27	Utility Operating Income		(\$241,365)	(\$31,715)	(\$273,080)	\$552,478	\$279,398
28	•						
29							

		Adjustment to F							
Comj	Puri Public Service Commission Pany: Missouri-American Water Company Ict: Warren County Sewer	For the To	est Year Ende	d June 30, 2009				Case No. S Schedule	
.ine f	<i>t</i>								
1 2 3		Test year Ending 06/30/09	Eliminate Unbilled Revenue	Bill Analysis And Other Adjustments	Bill Analysis at Rates	Normalizaton & Annual Adjustments	Other Adjustments	Pro Forma Present Rate Revenue	
4 5	Sales of Water								
6 7	Metered Sales Residential	\$0			\$0	\$0		\$0	
8 9 10 11	Commercial Industrial Other Public Authority	12 0 0		(12)	0 0 0	0	·	0 0 0	
12 13	Sales for Resale Miscellaneous	ő			0			0	
14 15 16	Total Metered Sales	12	0	(12)	0		0	0	
17 18	Sewer Service	175,064	(876)	0	174,188		16,183	190,371	
19 20 21	Fire Service Private Fire Service	, 0	o	. 0	O	. 0	0	. 0	
22 23	Total Fire Service	0	0	0	0_	0	. 0	0	
24 25	Total Sales of Water	175,076	(876)	(12)	174,188	0	16,183	190,371	
26 27	Other Operating Revenues Reconnect Charges	0			o		٥	0	
28 29	Returned Check Charge Application Fee	0 0			0		0	0	
30 31 32	Miscellaneous Other Revenue Rents from Water Property	37 12			37 12		0	37 12	
33 34	Total Other Operating Revenues	49	0	0	49	0	.0	49	
35 36	Total Operating Revenues	\$ 175,125	(\$876)	(\$12)	\$174,237	\$0	\$16 ,183	\$1 <u>90,420</u>	
37 38 39		·							

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Summary of Operations and Maintenance Expenses and General Taxes

For the Test Year Ended June 30, 2009

Missouri Public Service Commission Company: Missouri-American Water Company District: Warren County Sewer Case No. SR-2010-XXXX Schedule CAS-10-WCS Page 1 of 1

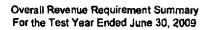
Line#

1

40

The schedule below provides a summary list of the operating and maintenance expenses for the test year and pro forma at present rates as indicated. Each pro forma adjustment is keyed to a schedule as shown on Schedule CAS-11-WCS which provides additional detail and support.

4		Schedule	Test Year		Pro forma
5 6	Expense Description	Reference	Expense	Adjustment	Present Rates
7 .	Labor	CAS-11-WCS	\$108,179	\$18,108	\$126,287
8	Purchased Water	CAS-11-WCS	0	0	0
9	Fuel and Power	CAS-11-WCS	14,341	917	15,258
10	Chemicals	CAS-11-WCS	80	(80)	0
11	Waste Disposal	CAS-11-WCS	41,450	(2,450)	39,000
12	Support Services	CAS-11-WCS	25,746	(96)	25,650
13	Group Insurance	CAS-11-WCS	2,264	19,498	21,762
14	Pensions	CAS-11-WCS	13,234	14,248	27,482
15	Regulatory Expense	CAS-11-WCS	455	60	515
16	Insurance, Other than Group	CAS-11-WCS	3,346	1,280	4,626
17	Customer Accounting	CAS-11-WCS	3,481	(299)	3,182
18	Rents	CAS-11-WCS	41	(1)	40
19	General Office Expense	CAS-11-WCS	7,231	ò	7,231
20	Miscellaneous	CAS-11-WCS	14,309	574	14,883
21	Maintenance - Other	CAS-11-WCS	12,185	(1,019)	11,166
22	Total Operations and Maintenance		246,342	50,738	297,080
23	•				
24	Depreciation	CAS-11-WCS	178,623	3,782	182,405
25	Amortization	CAS-11-WCS	113	0	113
26	Total Depreciation and Amortization		178,736	3,782	182,518
27	,				
28	Property Taxes	CAS-11-WCS	(15)	123,318	123,303
29	Payroll Taxes	CAS-11-WCS	8,091	1,281	9,372
30	PSC Fees	CAS-11-WCS	1,231	20,142	21,373
31	Other General Taxes	CAS-11-WCS	435	22	457
32	Total Taxes Other Than Income Taxes		9,742	144,763	154,505
33					
34					22,479
35					3,182
36					(44,047)
37					56
38					(18,330)
39					(10,000)



Company: Missouri-American Water Company Operation: Warren County Sewer Case No. WR-2010-XXXX

Case No. SR-2010-XXXX Schedule CAS-11-WCS Page 1 of 4

2 1				Schedule	Schedule	Schedule	Schedule	Schedute	Schedule	Schedule	Schedule
3	168		Test Year	CAS-15 p1	CAS-15 p2	CAS-15 p3	CAS-15 p4	CAS-15 o5	CAS-15 p8	CAS-15 p7	CAS-15 p8
4	Line		Ended	Labor	Group ins	Pension	401K	Payroll Taxes	Fuel & Power	Chemical	Purch Water
5	Number	Description	30-Jun-09	_Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	108,179	\$18,108							
7		Purchased Water	-								0
8 (Fuel and Power	14,341						917		
9 [11	Chemicals	80							(80)	
10		Waste Disposal	41,450								
11	13	Support Services	25,746								
12 [Group Insurance	2,264		19,498						
13		Pensions ·	13,234			14,248					
14	16	Regulatory Expense	455								
15	17	Insurance Other Than Group	3,346								
16	18	Customer Accounting	3,481								
17		Rents	41								
18		General Office Expense	7,231								
19		Miscellaneous	_14,309				563				
20	25	Maintenance - Other	12,185								
21											
22		Total Operations and Maintenance	246,342	18,108	19,498	14,248	563	0_	917	(80)	0
23											
24		Depreciation	178,623								
25	28	Amortization	113								
26											
27		Total Depreciation and Amortization	178,736	0	0	0	0	0	0	C	0
28		•									
29	29a	Property Taxes	(15)								
30		Payroll taxes	8,091					1,281			
31 [Gross Receipts Taxes	1,231					[
32	29d	Other General Taxes	435								
33											
34		Total Taxes other than income	9,742	0		0	0	1,281	0	0	0
35								,			
36											
37											
38								F			
39			1								
40											
41								1			

For the Test Year E

Case No. SR-2010-XXXX Schedule CAS-11-WCS Page 2 of 4

Line No.

Company: Missouri-American Water Company Operation: Warren County Sewer Case No. WR-2010-XXXX

1 .											
2			Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3 (168		CAS-15 p9	CAS-15 p10	CAS-15 p11	CAS-15 p12	CAS-15 p13	CAS-15 p13	CAS-15 p13	CAS-15 p14	CAS-15 p15
4	Line		Waste Disp.	Regulatory	ins. Other	Mgt Fees	Rent	Rent	Rent	Main Breaks	Transportation
5	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6	8	Labor	 								<u> </u>
7	9	Purchased Water	 								<u> </u>
8		Fuel and Power	<u> </u>		<u> </u>						
9		Chemicals	<u> </u>			<u></u>					
10		Waste Disposal	(2,450)							<u> </u>	
11	13	Support Services	ļ <u> </u>			(96)					<u> </u>
12	14	Group Insurance									
13		Pensions									
14	16	Regulatory Expense		60							
15 (Insurance Other Than Group	<u> </u>		1,280						
16	18	Customer Accounting									
17		Rents					(1)				
18		General Office Expense						0			
19	21	Miscellaneous							(0)		11
20	25	Maintenance - Other								0	
21									· .		
22		Total Operations and Maintenance	(2,450)	60	1,280	(96)	(1)	0	(0)	0	11
23											
24	27	Depreciation									
25		Amortization									
26			<u> </u>								
27		Total Depreciation and Amortization	0	Ö	ρ	0	0	0	0	Ó	0
28			 								
29	29a	Property Taxes									
30		Payroll taxes	 		-						
31		Gross Receipts Taxes	 								
32		Other General Taxes	 		-						-
33			 								
34		Total Taxes other than income	0	Q	0	0	0	0	0	0	-
35			 			-			<u> </u>		├───
36		 	 		· · · · · · · · · · · · · · · · · · ·						
37	<u>- </u>		 	<u> </u>						<u> </u>	
38		<u> </u>	- 								
39			 						 -		
40										<u> </u>	
41			 					 	ļ- -		
4: 1		<u>L</u>		L	<u> </u>	L			<u></u>		LL

Company: Missouri-American Water Company Operation; Warren County Sewer Case No. WR-2010-XXXX

Case No. SR-2010-XXXX Schedule CAS-11-WCS Page 3 of 4

2 [Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
3	168		CAS-15 p16	CAS-15 p17	CAS-15 p18	CAS-15 p191	CAS-15 p20	CAS-15 p21	CAS-15 p21	CAS-15 p22	CAS-15 p23
4	Lîne			Property Texas		Tank Painting	Franchise Tax	Uncollectible	Uncollectible	Depreciation	Postage
5]	Number	Description	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
6 L	8	Labor	ļ								
7		Purchased Water	<u> </u>						<u> </u>		
8 [10	Fuel and Power	ļ								
9		Chemicals									
10		Waste Disposal									
11	13	Support Services	<u> </u>					<u> </u>			
12	14	Group Insurance	<u> </u>								
13		Pensions	<u> </u>								
14		Regulatory Expense									
15		Insurance Other Than Group	ļ								
16	18	Customer Accounting						(331)	0		\$31
17	19	Rents									
18	20	General Office Expense									
19		Miscellaneous					0				
20	25	Maintenance - Other	(119)			(900)					
21									L		
22 [Total Operations and Maintenance	(119)	0	0	(900)	0	(331)	0	0	31
23 [
24	27	Depreciation				_				3,782	
25	26	Amortization	L						L		
26											
27		Total Depreciation and Amortization	0	0	0	0	0	0	0	3,782	0
28 [L								
29	29a_	Property Taxes		123,318							
30	29b	Payroll taxes									
31	29c	Gross Receipts Taxes			20,142						-
32	29d	Other General Taxes									
33 [
34		Total Taxes other than income	0	123,318	20,142	0	0	0	0	0	0
35									T		
36					-				·		
37			1								
38										 	
39											
40											
41								·			

Company: Missouri-American Water Company Operation: Warren County Sewer Case No. WR-2010-XXXX

Case No. SR-2010-XXXX Schedule CAS-11-WCS Page 4 of 4

Line No.

1

3 4	168 Line		Schedule CAS-15 p24 Elim Lobby fees		Schedule CAS-15 p26 Franchise	Schedule	Schedule	Schedule	Schedule	Present Rate	Total Present Rates Expense
2	Number 8		Expense \$0	Expense	Ехрелье	Expense	Expense_	Expense	Expense	Adjustments \$18,108	\$126,287
7 h	9	Purchased Water	- 40				 		<u> </u>	310,100	0
á h		Fuel and Power			·					917	15,258
ě	11	Chemicals	 							(80)	,,,,,,,
10		Waste Disposal								(2,450)	39,000
11	13	Support Services								(96)	25,650
12	14	Group Insurance							T	19,498	21,762
13	15	Pensions								14,248	27,482
14	16	Regulatory Expense						·		60	515
15	17	Insurance Other Than Group							<u> </u>	1,280	4,626
16	18	Customer Accounting	1							(299)	3,182
17	19	Rents						*		(1)	
18	20	General Office Expense								0	7,231
19	21	Miscellaneous								574	14,883
20	25	Maintenance - Other		\$0						(1,019)	11,166
21							_				· ·
22		Total Operations and Maintenance	0	0	0	0	0		0	50,738	297,080
23											
24	27	Depreciation								3,782	182,405
25	28	Amortization								0	113
26 [
27 [Total Depreciation and Amortization 	0	0	0	0	0		0	3,782	182,518
28 [
29	29a	Property Taxes								123,318	123,303
30 [29b	Payroll taxes								1,281	9,372
31 [29c	Gross Receipts Taxes								20,142	21,373
32	29d	Other General Taxes			\$22					22	457
33 [
34		Total Taxes other than income	0	0	22	Ö	0		0	144,763	154,505
35 [
36 [
37 [
38 [
39 [
40 [
41 [

Adjustment for Labor

For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 1 of 26

Line#

Narrative Discussion of Proposed Adjustment for Labor

The Company has calculated its pro forma labor expense by using the June 30, 2009 employee levels. Overtime labor was based on the three year average of overtime hours by job classification. Labor rates used for union personnel reflect those rates that will be in effect by April 2009 based on contractual agreements. Labor rates for non union personnel are based on projected rates that will be in effect on April 30, 2009. Gross labor dollars were allocated to O&M expense based on the difference between a historical three year average of capital charged by district and total labor. The pro forma corporate employee labor is allocated to each district (operation) based on the number of customers.

Calculation of Pro forma Adjustment for Labor

	١	Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>		Joplin <u>JOP</u>	Mexico <u>MEX</u>		arkville Water <u>PKW</u>		St Charles <u>SCH</u>		St Joseph <u>SJO</u>		
Pro forma amount	\$	130,329	\$ 1,003,541	\$	1,961,725	\$ 371,172	\$	291,823	\$	-	\$	2,118,002		
Per books amount		104,757	911,723		1,495,420	327,774		306,132		0		1,726,724		
Pro forma adjustment	\$	25,572	\$ 91,818	\$	466,305	\$ 43,398	\$	(14,309)	\$		\$	391,278	:	
Pro forma amount	St	Louis Metro <u>SLM</u> \$20,408,308	Warrensburg WAR \$330,989	Wa	trren Cty Water <u>WCW</u> \$43,990	Parkville Sewer <u>PKS</u> \$5,925	Ced	ar Hill Sewer <u>CDH</u> \$211.846	Wa	arren Cty Sewer <u>WCS</u> \$126,287	\$	_	\$	Total 27,003,938
Pro lonna amount		\$20,400,500	φ330,909		φ43,3 3 0	\$3,52 3		φ211 ₁ 040		\$120,207	Ψ	_	Ţ	21,000,930
Per books amount		18,613,081	293,850		44,275	5,472		123,694		108,179				24,061,081

Adjustment for Group Insurance Expenses For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Line

Narrative Discussion of Proposed Adjustment for Group Insurance Expenses

The Company has calculated its pro forma Group Insurance expense based on applying historical benefit payments as a percentage of payroll to pro forma payroll levels. The pro forma corporate employee cost is allocated to each district (operation) by number of employees. OPEB cost was based on the latest actuarial information provided by the Company actuary and the payment of \$500 into a VEBA fund for union employees not eligible for post-retirement benefits.

Calculation of pro forma Adjustment for Group Insurance Expenses

Pro forma amount	Brunswick <u>BRU</u> \$ 34,031	Jefferson City <u>JFC</u> \$ 268,745	Joplin <u>JOP</u> 5 \$ 579,586	Mexico <u>MEX</u> \$ 103,641	Parkville Water <u>PKW</u> \$ 81,991	St Charles <u>SCH</u> \$ -	St Joseph <u>SJO</u> \$ 619,799	
Per books amount	12,686	117,122	239,675	46,981	43,974	0	270,466	
Pro forma adjustment	\$ 21,345	\$ 151,623	339,911	\$ 56,660	\$ 38,017	\$	\$ 349,333	- =
	St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	Warren Cty Water WCW	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer		Total
Pro forma amount	\$6,790,066	\$112,548	\$9,159				\$ -	\$ 8,667,532
Per books amount	4,379,764	51,647	2,719	906	12,686	2,264		5,180,890
Pro forma adjustment	\$2,410,302	\$60,901	\$6,440	\$875	\$31,737	\$19,498	\$	\$ 3,486,642

Responsible: Williams

Adjustment for Pension Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment for Pension Expense

The Company has calculated its pro forma pension expense based on the current actuarial report. The pro forma level also includes the defined contribution plan of 5.25% of base salary for employees hired on or after 1/1/06. The pro forma cost for corporate employees is allocated to each district (operation) by payroll.

Calculation of pro forma Adjustment for Pension Expense

Pro forma amount	, B	runswick BRU 28,032		efferson City <u>JFC</u> 207,206	\$	Joplin <u>JOP</u> 439,248	. \$	Mexico <u>MEX</u> 77,315	Pa \$	rkville Water <u>PKW</u> 63,198	\$	St Charles <u>SCH</u>		St Joseph <u>SJO</u> 451,777	7		,
Per books amount		8,970		65,732		93,418		20,319		27,095		c		115,120	0		
Pro forma adjustment	\$	19,062	\$	141,474	\$	345,830	\$	56,996	\$	36,103	\$		\$	336,657	7		
	St L	ouis Metro	W	_	Warr	en Cty Water	Ρ	arkville Sewer	Ceda	ar Hill Sewer	Wa	rren Cty Sewer					Total
Pro forma amount				<u>WAR</u> \$74 917		<u>WCW</u> \$9.554		PKS \$1.289		CDH \$44.226		WCS \$27.482	¢		œ	,	
Pro forma amount Per books amount		\$4,386,737 2,447,956		\$74,917 13,870		\$9,554 \$9,917		<u>PK\$</u> \$1,289 26		<u>CDH</u> \$44,226 10,045		<u>WCS</u> \$27,482 13,234			- \$	i	5,810,981 2,820,702

Adjustment to 401K Expense For the Test Year Ended June 30, 2009

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Line #

Narrative Discussion of Proposed Adjustment to 401K Expense

The Company has calculated its pro forma 401k expense based on the historical relationship between employer contributions and payroll expense applied to pro forma payroll expense. The pro forma cost for corporate employees is allocated to each district (operation) by number of customers.

Calculation of pro forma Adjustment to 401K Expense

Pro forma amount	 unswick BRU 4,530	Jefferson Ci <u>JFC</u> \$ 19,	ly 074 \$	Japlin <u>JOP</u> 45,491	\$	Mexico <u>MEX</u> 7,015		rkville Water <u>PKW</u> 3,877	\$	St Charles <u>SCH</u>	\$	St Joseph SJO 32,232	
Per books amount	3,262	15,	293	30,869		5,352		4,274		0		22,167	
Pro forma adjustment	\$ 1,268	\$ 3,	781 \$	14,622	\$	1,663	\$	(397)	\$		\$	10,065	
	 uis Metro <u>SLM</u>	Warrensbur <u>WAR</u>	g W	/arren Cty Water <u>WCW</u>	Pa	rkville Sewer <u>PKS</u>	Ceda	ar Hill Sewer CDH	Wa	rren Cty Sewer WCS			Total
Pro forma amount	\$520,118	\$6,	951	\$709		\$68		\$1,552		\$2,007	\$	•	\$ 643,625
Per books amount	428,215	6,0	90	779		53		435		1,444			518,233
Pro forma adjustment	 \$91,903		361	(\$70)		\$15		\$1,117		\$563	_		 125,392

Responsible: Williams

Adjustment for Payroll Tax Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Responsible: Williams

Line#

Narrative Discussion of Proposed Adjustment for Payroll Tax Expense

The Company has calculated its pro forma payroll tax expense based on the pro forma payroll and applying current payroll tax rates. The pro forma cost of corporate employees is allocated to each district (operation) by number of customers.

Calculation of pro forma Adjustment for Payroll Tax Expense

	Brunswick <u>BRU</u>	Jefferson City <u>JFC</u>	Joplin <u>JOP</u>	Mexico <u>MEX</u>	Parkville Water <u>PKW</u>	St Charles <u>SCH</u>	St Joseph SJO	
Pro forma amount	\$ 9,643						A 455 000	
Per books amount	7,825	71,776	117,518	25,205	23,463	0	136,027	
Pro forma adjustment	\$ 1,818	\$ 2,703	\$ 26,938	\$ 2,165	\$ (2,442	-	\$ 19,856	•
	St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	Warren Cty Water WCW	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer CDH	Warren Cty Sewer		Total
Pro forma amount	\$1,424,867			\$439			\$ -	\$ 1,910,429
Per books amount	1,500,132	23,248	3,337	419	9,848	8,091		1,926,889
Pro forma adjustment		\$1,064	(\$175)	\$20	\$5,574	\$1,281		\$ (16,460)

Adjustment of Fuel & Power Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Line #

Narrative Discussion of Proposed Adjustment of Fuel & Power Expense

The Company purchases fuel & electricity for operations from several utility suppliers. The pro forma adjustment was calculated by applying power company increase to test year charges. The following rate increases occurred or are exepected to occur: AmerenUE 1.9% effective October, 2009, Empire District Electinic 1% effective June, 2009, KCP & L 16.1% effective Spetember, 2009, and Missouri Gas and Electric 1.5% to increase March, 2010. Fuel and Power was also adjusted to reflect the proforma sales adjustment.

Calculation of pro forma Adjustment of Fuel & Power Expense

Pro forma amount	\$	Brunswick BRU 17,612	Jefferson City <u>JFC</u> 244,838	\$	Joplin <u>JOP</u> 959,596	\$	Mexico <u>MEX</u> 211,700		arkville Water <u>PKW</u> 228,365	\$	St Charles SCH	\$ St Joseph <u>SJO</u> 813,071	
Per books amount		14,242	199,160		837,485		183,716		175,858		0	731,019	
Pro forma adjustment	\$_	3,370	\$ 45,678	\$	122,111	\$_	27,984	\$	52,507	\$		\$ 82,052	
	St	Louis Metro SLM	Warrensburg WAR	Wa	rren Cty Water WCW	P		Cec	dar Hill Sewer CDH	Wa	rren Cty Sewer WCS		Total
Pro forma amount	St l	Louis Metro <u>ŞLM</u> 6,533,205					arkville Sewer <u>PKS</u> 1	Cec \$			rren Cty Sewer <u>WCS</u> 15,258		\$ Total 9,258,598
Pro forma amount Per books amount	_	<u>ŞLM</u>	WAR		<u>wcw</u>				CDH		<u>wcs</u>	-	\$

Adjustment of Chemical Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 7 of 26

Line#

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Narrative Discussion of Proposed Adjustment of Chemical Expense

The Company purchases the majority of its chemicals through contracts that are negotiated once a year. The pro forma adjustment uses the latest contracted prices. In certain circumstances, chemicals may be purchased without a contract. For these circumstances, the pro forma expense reflects an estimated price based upon recent purchases or bids. The pro forma adjustment also reflects an average pounds per thousand gallons to adjust the usage to reflect a normal level. Chemicals were also adjusted to incorporate the pro forma sales adjustment.

Calculation of pro forma Adjustment of Chemical Expense

Pro forma amount	Brunswick <u>BRU</u> \$8,033	Jefferson City <u>JFC</u> \$305,617	Joplin <u>JOP</u> \$562,259	Mexico <u>MEX</u> \$65,225	Parkville Water <u>PKW</u> \$119,366	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$729,631	
Per books amount	5,385	245,631	328,539	61,899	114,171	0	714,340	
Pro forma adjustment	\$ 2,648	\$ 59,986	\$ 233,720	\$ 3,326	\$ 5,195	\$	\$ 15,291	
	St Louis Metro	Warrensburg	Warren Cty Water	Parkville Sewer	Cedar Hill Sewer	Warren Cty Sewer		~
Pro forma amount	<u>SLM</u> \$9,415,122	<u>WAR</u> \$33,323	<u>WCW</u> \$2,180	<u>PKS</u> \$0	<u>CDH</u> \$0	<u>WCS</u> \$0	\$ -	Total 11,240,756
Per books amount	7,232,213	30,976	2,605	21	83	80		8,735,943
Pro forma adjustment	\$2,182,909	\$2,347	(\$425)	(\$21)	(\$83) (\$80) \$	\$ 2,504,813

Responsible: Petry

Adjustment of Purchased Water Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 8 of 26

Responsible: Petry

Line #

Narrative Discussion of Proposed Adjustment of Purchased Water Expense

The Company purchases water primarily from the City of St Louis, City of Kansas City and Callaway Co. Water District. The water purchased from the City of St Louis is delivered to St Louis and St Charles customers, the City of Kansas City water is delivered to Parkville customers, and Callawya Co Water District is delivered to North Jefferson City customers. A proforma adjustment for St Louis and Parkville was made to account for the change in test year system delivery and proforma system delivery. The Jefferson City adjustment is to annualize the purchased water since we began purchasing the water in January, 2009.

Calculation of pro forma Adjustment of Purchased Water Expense

Des ferrors arranged	Brunswick <u>BRU</u>	Jefferson City JFC	Joplin <u>JOP</u>	Mexico MEX	Parkville Water PKW	St Charles <u>SCH</u>	St Joseph <u>SJO</u>		
Pro forma amount	\$0	\$8,413	\$0	\$0	\$116,163	\$0	\$0		
Per books amount	0	4,125	0	0	76,875	0	0		
Pro forma adjustment	\$0	\$4,288	\$0	\$0	\$39,288	\$0	\$0	- =	
	St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	Warren Cty Water <u>WCW</u>	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer			Total
Pro forma amount	St Louis Metro <u>SLM</u> \$199,977		•	Parkville Sewer <u>PKS</u> \$0	<u>CDH</u>	Warren Cty Sewer <u>WCS</u> \$0	\$ -	\$	Total 324,553
Pro forma amount Per books amount	<u>S</u> LM	<u>WAR</u>	<u>wcw</u>	<u>PKS</u>	<u>CDH</u> \$0	<u>wcs</u>	\$ -	\$	
	<u>SLM</u> \$199,977	<u>WAR</u> \$0	<u>WÇW</u> \$0	<u>PKS</u> \$0	<u>CDH</u> \$0	<u>WCS</u> \$0		\$	324,553

Adjustment of Waste Disposal Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Narrative Discussion of Proposed Adjustment of Waste Disposal Expense

The Pro Forma adjustment for Waste Disposal Expense was calculated by applying anticipated costs on the bids for the removal of residue from the settling lagoons for the operations except for Parkville Sewer. That Pro Forma Adjustment was calculated by applying the latest known, amounts from the waste disposal invoice annualizing for 12-months, to the 2009 Test Year per book amount.

Calculation of pro forma Adjustment of Waste Disposal Expense

Pro forma amount	Brunswick <u>BRU</u> \$6,000	Jefferson City <u>JFC</u> \$0	Joplin <u>JOP</u> \$33,510	Mexico <u>MEX</u> \$50,500	Parkville Water <u>PKW</u> \$0	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$296,974	
Per books amount	3,000	0	30,934	150,712	0	0	296,976	,
Pro forma adjustment	\$3,000	\$0	\$2,576	(\$100,212)	\$0	\$0	(\$2)	•
	St Louis Metro <u>SLM</u>	Warrensburg · <u>WAR</u>	Warren Cty Water WCW	Parkville Sewer P <u>KS</u>	Cedar Hill Sewer	Warren Cty Sewer		Total
Pro forma amount	\$561,399	\$0	\$0	\$44,699	\$18, 1 40	\$39,000	\$ -	\$ 1,050,222
Per books amount	445,209	0	0	45,621	33,261	41,450		1,047,163
Pro forma adjustment	\$116,190	\$0	\$0	(\$922)	(\$15,121)	(\$2,450)	\$	\$ 3,059

Adjustment of Regulatory Expense
For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 10 of 26

Line #

2 3 4

Narrative Discussion of Proposed Adjustment of Regulatory Expense

The Pro forma adjustment to Regulatory expense reflects a two year amortization of the estimated cost of the current rate case. The cost of the current rate case includes costs related to preparation of accounting exhibits, testimony, responding to both PSC, OPC and intervener data requests, review and reconciliation of PSC Staff, OPC and intervener exhibits and testimony, preparation of rebuttal and surebuttal testimony and attending hearings, legal fees, cost of capital consultant, publication cost, cost of service study consultant, weather normalization consultant and associated travel expenses. The cost also includes the unamortized balance of the 2 previous rate cases.

Calculation of pro forma Adjustment of Regulatory Expense

Pro forma amount	Brunswick <u>BRU</u> \$ 572	Jefferson City <u>JFC</u> \$ 13,672	Joplin <u>JOP</u> \$ 30,604	Mexico <u>MEX</u> \$ 6,178	Parkville Water <u>PKW</u> \$ 7,093	St Charles <u>SCH</u> \$ -	St Joseph SJO \$ 40,672	•
Per books amount	506	12,095	27,074	5,765	6,575	0	36,481	
Pro forma adjustment	\$ 66	\$ 1,577	\$ 3,530	\$ 413	\$ 518	\$	\$ 4,191	- •
	St Louis Metro <u>SLM</u>	Warrensburg WAR	Warren Cty Water WCW	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer WCS		Total
Pro forma amount	\$462,436		\$572	\$114			\$ -	\$ 572,03 9
Per books amount	409,096	7,844	506	101	658	455	•	507,156
Pro forma adjustment	53,340	1,023	66	13	86	60	\$ -	\$ 64,883

Adjustment of Insurance Other Than Group Expense

For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment of Insurance Other Than Group Expense

The Company has calculated its pro forma Insurance Other Than Group Expense from its latest annual insurance premiums. The Company's insurance coverage includes: Property & Casualty Insurance, which consists of General & Excess Liability, Property Claims Damage, and Workmen's Compensation; and Financial Liability Insurance, which consists of Directors & Officers Liability, Fiduciary Liability, Crime, and Employment Practice Insurance. A portion of the cost was then capitalized to arrive at the proforma expense.

Calculation of pro forma Adjustment of Insurance Other Than Group Expense

Pro forma amount	Brunswick BRU \$ 5,042	Jefferson City JFC \$ 120,616	Joplin <u>JOP</u> \$ 265,671	Mexico <u>MEX</u> \$ 53,795	Parkville Water <u>PKW</u> \$ 57,937	St Charles SCH \$	\$ St Joseph. <u>SJO</u> 350,773	
Per books amount	5,755	100,147	221,044	45,057	48,747	0	282,692	
Pro forma adjustment	\$ (713)	\$ 20,469	\$ 44,627	\$ 8,738	\$ 9,190	\$	\$ 68,081	
	St Louis Metro	Warrensburg	Warren Cty Water	Parkville Sewer	Cedar Hill Sewer	Warren Cty Sewer		Total
Pro forma amount	<u>SLM</u> \$3,659,106	<u>WAR</u> \$75,586	<u>WCW</u> \$4,8 4 4	<u>PKS</u> \$1,027	<u>CDH</u> \$6,416	<u>WCS</u> \$4,626	\$ - :	· · · · - ·
Per books amount	3,343,860	60,162	3,759	825	6,719	3,346		4,122,113
Pro forma adjustment	\$315,246	\$15,424	\$1,085	\$202	(\$303) \$1,280	\$ 	483,325

Responsible: Petry

Adjustment of Support Services Fees For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment of Support Services Fees

Test year Support Services from American Water Works Service Company were adjusted for the following items: 1) Eliminate one time costs; 2) Eliminate costs associated with the shift of Service Company employee labor to Missouri American; 3) Increase labor and overhead expenses to reflect employee labor and benefit costs expected to be in effect at April 30, 2009.

Calculation of pro forma Adjustment of Support Services Fees

Pro forma amount	Brunswick <u>BRU</u> \$ 28,500	Jefferson City <u>JFC</u> \$ 681,145 \$	Joplin <u>JOP</u> 1,524,738	Mexico <u>MEX</u> \$ 307,798	Parkville Water PKW 353,397	St Charles SCH \$	Joseph <u>SJO</u> 2,026,334	
Per books amount	28,609	683,667	1,530,387	308,935	354,706	0	2,033,841	
Pro forma adjustment	\$ (109)	\$ (2,522) \$	(5,649)	\$ (1,137)	\$ (1,309)	\$	\$ (7,507)	
Pro forma amount	St Louis Metro <u>SLM</u> \$23,039,220	Warrensburg W <u>WAR</u> \$441,747	/arren Cty Water <u>WCW</u> \$28,500	Parkville Sewer <u>PKS</u> \$5,700	Cedar Hill Sewer <u>CDH</u> \$37,050	Warren Cty Sewer WCS \$25,650	\$ - \$	Total 28,499,778
Per books amount	23,129,985	443,382	28,609	5,722	37,189	25,746		28,610,778
Pro forma adjustment	(\$90,765)	(\$1,635)	(\$109)	(\$22)	(\$139)	(\$96)	\$ - \$	(111,000)

Responsible: Williams

Adjustment of Lease Expense

For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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The Company pays rent on railroad crossings, rights of way, and various office and plant equipment. The pro forma adjustment is to annualize expenses expected to be in effect as of April 2010. Also included in the adjustment is the allocation of the Craig Road office location rent. Missouri-American will receive a larger allocation of the Craig Road office rent due to an increase in Missouri-American employees at this location.

Calculation of pro forma Adjustment of Lease Expense

Narrative Discussion of Proposed Adjustment of Lease Expense

Pro forma amount	Brunswick <u>BRU</u> \$	Jefferson <u>JFC</u> 95 \$		Joplin <u>JOP</u> 7 0 ,285	Mexico <u>MEX</u> \$ 11,047	Parkville Water PKW \$ 12,80	<u>sch</u>	_	St Joseph <u>SJO</u> \$ 93,237		
Per books amount	;	'11 '	20,813	69,873	11,046	12,80	4	0	93,240		
Pro forma adjustment	\$	(16) \$	(1) \$	412	\$ 1	\$ (1) \$		\$ (3)	<u>-</u>	
	St Louis Met	o Warrensi WAR	•	ren Cty Water WCW	. Parkville Sewer PKS	Cedar Hill Sewer <u>CDH</u>	Warren Cty So WCS	ewer			Total
Pro forma amount	\$764,7		4,750	\$695	\$139			626	\$ -	\$	990,742
Per books amount	683,6	96	4,749	697	139	85	8	627			909,253
Pro forma adjustment	\$81,0	98	\$1	(\$2)	\$0	\$	0	(\$1)	\$	\$	81,489

Responsible: Tierney

Adjustment for Mainbreak Expense

For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Responsible: Tierney

Line

Narrative Discussion of Proposed Adjustment for Mainbreak Expense

The main break adjustment was calculated based on a 2 year average of actual main breaks ending June 2009. The number of main breaks is based on the 5 year average as of 6/30/09 is 1,208. The proforma average cost per break is \$1,717. This is a decrease over the test year level cost of \$2,257. The decrease in the average cost to repair a main break is being driven by decreases in the cost for paving.

Calculation of pro forma Adjustment for Mainbreak Expense

	Brunswick <u>BRU</u>	Jefferson City	Joplin JOP	Mexico <u>MEX</u>	Parkville Water PKW	St Charles <u>SCH</u>	St Joseph <u>SJO</u>	
Pro forma amount	<u> </u>	\$0	\$0	\$0	\$0	\$0	<u>===</u>	
Per books amount	0	0	0	0	0	0	0	
Pro forma adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ı
	St Louis Metro <u>SLM</u>	Warrensburg <u>WAR</u>	Warren Cty Water WCW	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer CDH	Warren Cty Sewer WCS		Total
Pro forma amount	\$2,073,849	\$0	\$0	\$0	\$0	\$0	\$ -	\$ 2,073,849
Per books amount	1,848,288	0	0	0	0	0		1,848,288
Pro forma adjustment	\$225,561	\$0	\$0	\$0	\$0	\$0	\$ -	\$ 225,561

Transportation Expense

For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Responsible: Tierney

Line

Narrative Discussion of Proposed Transportation Expense

The Company has calculated its pro forma Transportation expense based on changes in leased vehicle levels expected to occur by April 2010. For vehicles not yet ordered, costs were based on recently ordered vehicles of the same type. Corporate vehicles were allocated to each district.

Calculation of pro forma Transportation Expense

Pro forma amount	Brunswick BRU \$ 3,473	Jefferson City JFC \$ 15,222 \$	Japlin <u>JOP</u> \$ 72,773	Mexico <u>MEX</u> \$ 9,741	Parkville Water PKW 9,560	St Charles SCH \$	St Joseph <u>SJO</u> \$ 59,590	
Per books amount	6,308	30,013	94,296	13,685	10,772	0	80,697	
Pro forma adjustment	\$ (2,835)	\$ (14,791) \$	\$ (21,523)	\$ (3,944)	\$ (1,212)) \$	\$ (21,108)	:
	St Louis Metro <u>SLM</u>	Warrensburg W WAR	Varren Cty Water WCW	Parkville Sewer PKS	Cedar Hill Sewer · CDH	Warren Cty Sewer		Total
Pro forma amount	\$995,906	\$2,631	\$5	\$0	\$13		\$ -	\$ 1,168,923
Per books amount	1,316,353	5,207	0	. 0	0	0		1,557,331
Pro forma adjustment	(\$320,447)	(\$2,577)	\$5	\$0	\$13	\$11	\$	\$ (388,408)

Adjustment to Net Negative Salvage For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 16 of 26

Responsible: Williams

Line#

1 2 3

Adjustment to Net Negative Salvage

Reclassification entry to eliminate net negative salvage from recorded test year maintenance expense because net negative salvage is included in the composite depreciation rates.

Calculation of pro forma Adjustment to Net Negative Salvage

Pro forma amount	Brunswick BRU \$0	Jefferson City <u>JFC</u> \$0	Joplin <u>JOP</u> \$0	Mexico <u>MEX</u> \$0	Parkville Water <u>PKW</u> \$0	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$0	
Per books amount	12,073	92,024	522,250	100,874	154,849	0	482,252	
Pro forma adjustment	(\$12,073)	(\$92,024)	(\$522,250)	(\$100,874)	(\$154,849)	\$0	(\$482,252)	
	St Louis Metro SLM	WAR	Warren Cty Water WCW	<u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer WCS		Total
Pro forma amount		_	· · · · · · · · · · · · · · · · · · ·			•	\$ -	_
Pro forma amount Per books amount	SLM	WAR	<u>wcw</u>	<u>PKS</u>	<u>CDH</u>	<u>wćs</u>	\$ -	_

Adjustment of Property Tax Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

Schedule CAS-15 Page 17 of 26

Line #

Narrative Discussion of Proposed Adjustment of Property Tax Expense

The Company has developed its pro forma property tax expense based on its latest actual property tax bills. The pro forma property tax was calculated by dividing the 2008 property tax bills by June 30, 2008 utility plant in service and materials & supplies producing a property tax rate per \$1 of taxable property base. This rate was multiplied by the true-up utility plant in service and materials & supplies as of June 30, 2009 to determine the pro forma property tax expense.

Calculation of pro forma Adjustment of Property Tax Expense

Pro forma amount	Brunswick <u>BRU</u> \$26,040	Jefferson City <u>JFC</u> \$341,939	Joplin <u>JOP</u> \$1,214,034	Mexico <u>MEX</u> \$137,570	Parkville Water <u>PKW</u> \$640,447	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$1,032,884	
Per books amount	23,638	341,011	1,235,731	137,130	562,591	0	1,108,489	
Pro forma adjustment	\$2,402	\$928	(\$21,697)	\$440	\$77,856	\$0	(\$75,605)	
	OAT to Madan	14/0	18/ Oh.18/-h	B 1 91-0	O - de a 1 139 C	W O. O		
Pro forma amount	St Louis Metro <u>ŞLM</u> \$9,070,481	Warrensburg <u>WAR</u> \$237,499	Warren Cty Water <u>WCW</u> \$45,910	Parkville Sewer <u>PKS</u> \$1,469	Cedar Hill Sewer <u>CDH</u> \$36,661	Warren Cty Sewer WCS \$123,303	\$ -	\$ Total 12,908,237
Pro forma amount Per books amount	<u>SLM</u>	WAR	<u>wcw</u>	<u>PKS</u>	<u>CDH</u> \$36,661	<u>WCS</u> \$123,303	\$ -	\$ ·

Adjustment of PSC Assessment Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 18 of 26

Responsible: Tierney

Line #

3 4 5

Narrative Discussion of Proposed Adjustment of PSC Assessment Expense

The pro forma adjustment to the Public Service Commission Fee was calculated by applying the last known assessment rate to pro forma present rate revenues.

Calculation of pro forma Adjustment of PSC Assessment Expense

Pro forma amount	\$	Brunswick <u>BRU</u> 2,514		Jefferson City <u>JFC</u> 51,795	\$	Joplin <u>JOP</u> 146,118	\$	Mexico <u>MEX</u> 29,057	Pá \$	arkville Water <u>PKW</u> 40,085	\$	St Charles SCH	\$	St Joseph <u>SJO</u> 170,006		
Per books amount		2,052		37,352		99,332		22,849		27,090		0		142,080		
Pro forma adjustment	\$	462	\$	14,443	\$	46,786	\$	6,208	\$	12,995	\$		\$	27,926		
Pro forma amount	St \$	Louis Metro <u>SLM</u> 1,334,526		Warrensburg <u>WAR</u> 31,598	Wa	rren Cty Water <u>WCW</u> \$1,970	Ρ	arkville Sewer <u>PKS</u> \$7,196	Ced	ar Hill Sewer <u>CDH</u> \$33,521	Wai	ren Cty Sewer WCS \$21,373	\$	_	\$	Total 1,869,759
Per books amount	·	1,008,777	,	23,533		1,505		410		2,052		1,231	Ť		•	1,368,263
Pro forma adjustment	\$	325,749	\$	8,065		\$465		\$6,786		\$31,469		\$20,142	\$		\$	501,496

Adjustment of Tank Painting Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 19 of 26

Line#

Narrative Discussion of Proposed Adjustment of Tank Painting Expense

The pro forma adjustment for Tank Painting Expense is based upon performing a specific level of tank inspections and tank painting projects. The Company's current revenue requirement includes an annual level of \$1,000,000 for tank painting and inspections. This was a result of a stipulation. The Company is currently recording a tracker for tank painting and inspection costs. It is anticipated that that the Company will record \$1,000,000 of expense in compliance with the tracker but expend \$600,000 in excess of this accrual for 2009. The Company is proposing in the current case to increase the amount of the tank painting tracker to \$1,600,000.

Calculation of pro forma Adjustment of Tank Painting Expense

Pro forma amount	Br \$	runswick <u>BRU</u> -		Jefferson City <u>JFC</u> 560	\$	Joplin <u>JOP</u> · 9,190	\$	Mexico <u>MEX</u> 2,650	,	arkville Water <u>PKW</u> 263,650	\$	St Charles SCH	\$ St Joseph <u>SJO</u> 913,786	,	
Per books amount		1,000		23,902		53,505		10,801		12,401		0	71,107		
Pro forma adjustment	\$	(1,000)	\$	(23,342)	\$	(44,315)	\$	(8,151)	\$	251,249	\$		\$ 842,679		
Pro forma amount	St L	ouis Metro SLM 284,110		Warrensburg <u>WAR</u> 125,560	Wan	ren Cty Water <u>WCW</u> \$0	P	arkville Sewer <u>PKS</u> \$0	Ceda	ar Hill Sewer <u>CDH</u> \$0	Wa	rren Cty Sewer • <u>WCS</u> \$0	\$ -	\$	Total 1,599,506
Per books amount		808,477		15,501		1,000		200		1,300		900			1,000,094
Pro forma adjustment	\$	(524,367)	\$_	110,059	_	(\$1,000)	_	(\$200)		(\$1,300)		(\$900)	\$ 	\$	599,412

Responsible: Williams

Adjustment of Annualize Amortization of Regulatory Assets

For the Test Year Ended June 30, 2009

Missouri-American Water Company
Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment of Annualize Amortization of Regulatory Assets

MoAW has received authorization from the Missouri PSC in case No. WR-2007-0216 to record to a regulatory asset account the costs associated with the transition to the Customer Call Center and the Shared Services Center. These costs are to be amortized over a period of 50 years. This adjustment annualizes those costs.

Calculation of pro forma Adjustment of Annualize Amortization of Regulatory Assets

Pro forma amount	Brunswick <u>BRU</u> \$171	Jefferson City <u>JFC</u> \$4,093	Joplin <u>JOP</u> \$9,163	Mexico <u>MEX</u> \$1,850	Parkville Water <u>PKW</u> \$2,124	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$12,177	
Per books amount	171	4,093	9,163	1,850	2,124	0	12,177	
Pro forma adjustment	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	
•	St Louis Metro	Warrensburg WAR	Warren Cty Water			Warren Cty Sewer		Total
Pro forma amount	St Louis Metro <u>SLM</u> \$138,450	Warrensburg , <u>WAR</u> \$2,655	Warren Cty Water <u>WCW</u> \$171	Parkville Sewer <u>PKS</u> \$34	Cedar Hill Sewer CDH \$223	Warren Cty Sewer <u>WCS</u> \$154	\$ -	Total \$ 171,264
Pro forma amount Per books amount	<u>SLM</u>	WAR	<u>wcw</u>	<u>PKS</u>	CDH	<u>wcs</u>	\$ -	

Adjustment of Uncollectible Expense at present water rates

For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment of Uncollectible Expense at present water rates

Pro Forma uncollectible accounts expense at present and at proposed rates was calculated by applying the three-year average ratio of net-charge offs to water revenues to the pro forma present rate water revenues and to the pro forma proposed rate water revenues. The adjustment at proposed rates is calculated by multiplying the proposed revenue increase by the average rate of net-charge offs.

Calculation of pro forma Adjustment of Uncollectible Expense at present water rates

Pro forma amount	Brunswick B <u>RU</u> \$2,287	Jefferson City <u>JFC</u> \$55,902	Joplin <u>JOP</u> \$201,054	Mexico <u>MEX</u> \$21,980	Parkville Water <u>PKW</u> \$22,244	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$193,81	2	
Per books amount	4,321	74,429	225,139	46,973	47,670	0	324,40	0	
Pro forma adjustment	\$ (2,034)	\$ (18,527)	\$ (24,085)	\$ (24,993)	\$ (25,426) \$	\$ (130,58	<u>B)</u>	
	St Louis Metro	Warrensburg <u>WAR</u>	Warren Cty Water WCW	Parkville Sewer	Cedar Hill Sewer	Warren Cty Sewer			Total
Pro forma amount	<u>SLM</u> \$1,555,380	\$34,006	\$1,417	<u>PKS</u> \$219	<u>CDH</u> \$3,069	<u>WCS</u> \$1,455	\$	- \$	2,092,826
Per books amount	1,437,631	48,862	2,755	576	2,878	1,786			2,217,420
Pro forma adjustment	\$ 117,749	\$ (14,856)	(\$1,338)	(\$357)	\$191	(\$331)) \$	- \$	· (124,594)

Responsible: Petry

Adjustment of Depreciation Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment of Depreciation Expense

The calculation is based on the true-up utility plant in service (UPIS) balance through April 30, 2010. Depreciation rates used were per a study performed by Mr. John Spanos.

Calculation of pro forma Adjustment of Depreciation Expense

Pro forma amount	\$	Brunswick BRU 100,287	\$ Jefferson City <u>JFC</u> 637,278	\$	Joplin <u>JOP</u> 2,818,027	\$	Mexico <u>MEX</u> 555,859	Pa \$	rkville Water <u>PKW</u> 750,005	\$	St Charles SCH	\$	St Joseph SJO 3,296,664		
Per books amount		59 ,515	432,480	,	1,748,328	·	344,877	·	529,433	·	0	,	2,017,416		
Pro forma adjustment	\$	40,772	\$ 204,798	\$	1,069,699	\$	210,982	\$	220,572	\$		\$	1,279,248	:	
	St	Louis Metro SLM	Warrensburg <u>WAR</u>	War	ren Cty Water <u>WCW</u>	ŗ	Parkville Sewer <u>PKS</u>	Ceda	ar Hill Sewer CDH	Wa	rren Cty Sewer WCS				Total
Pro forma amount	\$	20,791,748	\$ 515,030		\$47,941		\$ 1,57 1		\$105,150		\$18 2,405	\$	-	\$	29,801,965
Per books amount		14,137,499	355,861		30,594		1,316		97,935		178,623				19,933,877
Pro forma adjustment	\$	6,654,249	\$ 159,169		\$17,347		\$255		\$7,215		\$3,782	\$		\$	9,868,088

Adjustment of Postage Expense For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 23 of 26

Line#

Narrative Discussion of Proposed Adjustment of Postage Expense

The Pro Forma adjustment for Postage Expense was calculated by applying 2009 anticipated rates from the United States Postal Service to the number of test year mailings.

Calculation of pro forma Adjustment of Postage Expense

Pro forma amount	Brunswick <u>BRU</u> \$1,238	Jefferson City <u>JFC</u> \$29,590	Joplin <u>JOP</u> \$66,236	Mexico <u>MEX</u> \$13,371	Parkville Water <u>PKW</u> \$15,352	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$88,026		,
Per books amount	1,204	29,070	64,393	12,999	14,925	0	85,740		
Pro forma adjustment	\$34	\$520	\$1,843	\$372	\$427	\$0	\$2,286	• •	
Dra forma amount	St Louis Metro SLM \$1,000,845	Warrensburg WAR	Warren Cty Water WCW	Parkville Sewer PKS	Cedar Hill Sewer CDH 81 600	Warren Cty Sewer WCS	¢	e	Total
Pro forma amount	<u>SLM</u> \$1,000,845	<u>WAR</u> \$19,190	<u>WCW</u> \$1,238	<u>PKS</u> \$248	<u>CDH</u> \$1,609	<u>WCS</u> \$1,114	\$ -	\$	1,238,057
Pro forma amount Per books amount Pro forma adjustment	SLM	<u>WAR</u>	<u>WCW</u> \$1,238 1,204	<u>PKS</u>	<u>CDH</u>	<u>wcs</u>	\$ -	\$	

	· -			For the Tes	t Year	0 r Ended June :	30, 20	009						 -
-American Water Company . WR-2010-XXXX	y												Sched Pa	dule CA
Narrative Discussion of	f Proposed													
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Calculation of pro form	Brunswick		Jefferson City JFC	Joplin JOP		Mexico MEX		Parkville Wate	ər	St Charles SCH		St Joseph	,	
Pro forma amount	Brunswick <u>BRU</u>	\$ 0	Jefferson City <u>JFC</u> \$0	<u>JOP</u>	\$0	Mexico <u>MEX</u>	\$0	<u>PKW</u>	er \$0	St Charles <u>SCH</u> \$6)	St Joseph SJO ·		
	Brunswick <u>BRU</u>	\$0 0	<u>JFC</u>	JOP	\$ 0		\$0 0	<u>PKW</u>		<u>sch</u> \$0))	<u>510</u>		
Pro forma amount	Brunswick <u>BRU</u>		J <u>FC</u> \$0	JOP				<u>PKW</u>	\$0	<u>sch</u> \$0	0	. \$0 <u>\$30</u> .		
Pro forma amount Per books amount	Brunswick BRU	0 \$0	JFC \$0 0	JOP	0 \$0	MEX	0	<u>PKW</u>	\$0 0 \$0	<u>\$CH</u> \$(0	0 \$0 <u>\$10</u>		
Pro forma amount Per books amount Pro forma adjustment	Brunswick BRU St Louis Metro	0 \$ <u>0</u>	JFC \$0 0 Warrensburg WAR	JOP Warren Cty W WCW	0 \$0 /ater	MEX	0 \$0 wer	PKW Cedar Hill Sewe CDH	\$0 0 \$0 er V	SCH \$6 \$6 Warren Cty Sewe WCS	г О	\$0 0 <u>\$0</u>		
Pro forma amount Per books amount Pro forma adjustment	Brunswick BRU St Louis Metro	0 \$0	JFC \$0 0 \$0 Warrensburg	JOP Warren Cty W WCW	0 \$0	MEX Parkville Sev	0	PKW Cedar Hill Sewe CDH	\$0 0 \$0	SCH \$6 \$6 Warren Cty Sewe WCS	0	\$0 0 <u>\$0</u>	- -	
Pro forma amount Per books amount Pro forma adjustment	Brunswick BRU St Louis Metro	0 \$ <u>0</u>	JFC \$0 0 Warrensburg WAR	JOP Warren Cty W WCW	0 \$0 /ater	MEX Parkville Sev	0 \$0 wer	PKW Cedar Hill Sewe CDH	\$0 0 \$0 er V	SCH \$6 \$6 Warren Cty Sewe WCS	r 5 \$	\$0 0 <u>\$0</u>	- -	<u>aj</u> \$1
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick BRU St Louis Metro	0 \$0 0 \$0	JFC \$0 0 Warrensburg WAR \$0	JOP Warren Cty W WCW	0 \$0 /ater \$0 0	MEX Parkville Sev	0 \$0 wer \$0 0	PKW Cedar Hill Sewe CDH	\$0 0 <u>\$0</u> er V \$0	SCH \$6 \$6 Warren Cty Sewe WCS \$6	r 5 \$	\$0 \$0 \$0	- -	\$ 1
Pro forma amount Per books amount Pro forma adjustment Pro forma amount	Brunswick BRU St Louis Metro	0 \$ <u>0</u> 0 \$0	JFC \$0 0 Warrensburg WAR \$0	JOP Warren Cty W WCW	0 \$0 /ater \$0	MEX Parkville Sev	0 <u>\$0</u> wer \$0	PKW Cedar Hill Sewe CDH	\$0 0 \$0_ er V \$0	SCH \$6 \$6 Warren Cty Sewe WCS \$6	r 5 \$	\$0 \$0 \$0	- -	\$
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick BRU St Louis Metro	0 \$0 0 \$0	JFC \$0 0 Warrensburg WAR \$0	JOP Warren Cty W WCW	0 \$0 /ater \$0 0	MEX Parkville Sev	0 \$0 wer \$0 0	PKW Cedar Hill Sewe CDH	\$0 0 <u>\$0</u> er V \$0	SCH \$6 \$6 Warren Cty Sewe WCS \$6	r 5 \$	\$0 \$0 \$0	- -	\$
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick BRU St Louis Metro	0 \$0 0 \$0	JFC \$0 0 Warrensburg WAR \$0	JOP Warren Cty W WCW	0 \$0 /ater \$0 0	MEX Parkville Sev	0 \$0 wer \$0 0	PKW Cedar Hill Sewe CDH	\$0 0 <u>\$0</u> er V \$0	SCH \$6 \$6 Warren Cty Sewe WCS \$6	r 5 \$	\$0 \$0 \$0	- -	\$;
Pro forma amount Per books amount Pro forma adjustment Pro forma amount Per books amount	Brunswick BRU St Louis Metro	0 \$0 0 \$0	JFC \$0 0 Warrensburg WAR \$0	JOP Warren Cty W WCW	0 \$0 /ater \$0 0	MEX Parkville Sev	0 \$0 wer \$0 0	PKW Cedar Hill Sewe CDH	\$0 0 <u>\$0</u> er V \$0	SCH \$6 \$6 Warren Cty Sewe WCS \$6	r 5 \$	\$0 \$0 \$0	- -	\$1

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Adjustment to Hydrant Maintenace For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX

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Line#

Narrative Discussion of Proposed Adjustment to Hydrant Maintenace

The Company is proposing to sand blast and paint hydrants in the St. Louis County District that have been identified as having been previously painted with lead paint. The Company estimates a cost of \$250 per hydrant. Per discussions with Company managment, costs can only be recoved in rates after spending has occurred.

Calculation of pro forma Adjustment to Hydrant Maintenace

Pro forma amount	Brunswick <u>BRU</u> \$	Jefferson City JFC \$ - :	Joplin <u>JOP</u> \$ -	Mexico MEX \$ -	Parkville Water <u>PKW</u> \$	St Charles <u>SCH</u> \$	St Joseph <u>SJO</u> \$		
Per books amount	0	0	0	0	O	C	ı	0	
Pro forma adjustment	\$	\$	\$	\$	\$	\$	\$	<u>-</u>	
	St Louis Metro <u>SLM</u>	Warrensburg V <u>WAR</u>	Warren Cty Water <u>WCW</u>	Parkville Sewer <u>PKS</u>	Cedar Hill Sewer <u>CDH</u>	Warren Cty Sewer			Total
Pro forma amount	\$200,000	\$0	\$0	\$0	\$0		\$	- \$	200,000
Per books amount	0	0	0	,o	0	0	1		0
Pro forma adjustment	\$200,000	\$0	\$0	\$0	\$0	\$0	\$	\$_	200,000

Responsible: Tierney

Adjustment to Franchise Fees For the Test Year Ended June 30, 2009

Missouri-American Water Company Case No. WR-2010-XXXX Schedule CAS-15 Page 26 of 26

Line#

Narrative Discussion of Proposed Adjustment to Franchise Fees

The proforma adjustment for franchise fees was caluclated by applying the rate from the 2008 return to total assets at 06/30/09.

Calculation of pro forma Adjustment to Franchise Fees

Pro forma amount	Brunswick <u>BRU</u> \$407	Jefferson City <u>JFC</u> \$9,727	Joplin <u>JOP</u> \$21,774	Mexico <u>MEX</u> \$4,396	Parkville Water ' <u>PKW</u> \$5,047	St Charles <u>SCH</u> \$0	St Joseph <u>SJO</u> \$2 8,937	
Per books amount	382	9,136	20,450	4,128	4,740	0	27,178	
Pro forma adjustment	\$25	\$591	\$1,324	\$268	\$307	\$0	\$1,759	
Pro forma amount	St Louis Metro SLM \$329,013	Warrensburg WAR	Warren Cty Water WCW	<u>PKS</u>	Cedar Hill Sewer	Warren Cty Sewer WCS	¢	Total
Pro forma amount Per books amount		•	•				\$ -	Total \$406,992 382,247